

Per Books Data													
Customer Count - Actual Number of Bills	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 Month Average
1 R-1	3,204	2,965	3,034	3,110	2,861	3,055	3,116	3,041	2,951	3,032	2,877	3,186	3,036
2 R-3	74,169	68,557	68,392	72,508	68,044	72,164	71,356	70,318	69,561	70,773	67,316	74,599	70,646
3 R-4	6,024	5,920	5,783	6,388	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,519	5,447
4 Total Residential	83,396	77,442	77,209	82,006	77,590	80,320	79,412	78,222	77,239	78,563	74,842	83,305	79,129
5													
6 G-41	9,003	8,337	8,274	8,596	8,695	8,498	8,026	8,312	7,942	8,120	7,874	8,989	8,389
7 G-42	1,767	1,628	1,643	1,687	1,697	1,716	1,632	1,692	1,629	1,654	1,627	1,773	1,679
8 G-43	52	50	49	48	51	49	48	47	46	49	46	48	49
9 G-51	1,358	1,245	1,233	1,293	1,233	1,276	1,229	1,243	1,203	1,237	1,168	1,309	1,252
10 G-52	323	299	301	315	308	313	310	307	300	306	293	327	309
11 G-53	43	35	32	33	31	34	32	31	34	32	33	33	34
12 G-54	29	24	26	27	28	25	31	29	28	26	29	27	27
13 Total C/I	12,574	11,619	11,559	12,000	12,042	11,911	11,309	11,661	11,182	11,425	11,069	12,505	11,738
14													
15 Total	95,970	89,061	88,767	94,006	89,632	92,231	90,721	89,883	88,421	89,988	85,911	95,810	90,867

Per Books Data													
Actual - Therms billed	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16 R-1	76,927	87,936	86,370	66,411	55,398	41,341	33,369	27,737	26,474	33,063	46,516	74,513	656,054
17 R-3	7,294,307	8,890,603	7,866,270	5,899,752	3,522,642	1,737,904	1,155,834	991,222	977,741	1,482,153	3,308,707	6,640,110	49,767,243
18 R-4	532,717	689,278	626,517	513,964	392,534	129,006	83,443	69,755	66,070	94,213	208,486	440,392	3,846,374
19 Total Residential	7,903,951	9,667,816	8,579,156	6,480,127	3,970,573	1,908,251	1,272,646	1,088,714	1,070,285	1,609,429	3,563,708	7,155,015	54,269,671
20													
21 G-41	3,018,632	3,810,664	3,355,312	2,309,472	1,408,722	572,621	321,120	282,016	267,467	464,671	1,146,697	2,639,870	19,597,265
22 G-42	4,413,851	5,177,565	4,717,329	3,506,131	2,410,249	1,205,329	745,879	596,105	592,228	1,008,362	2,148,519	3,972,421	30,493,968
23 G-43	1,295,864	1,567,836	1,509,370	1,133,202	920,090	530,753	281,827	267,697	258,537	421,258	861,006	1,066,118	10,113,559
24 G-51	416,158	472,435	438,568	363,872	291,073	235,112	198,847	188,048	180,567	210,788	254,168	383,873	3,633,509
25 G-52	659,571	767,987	779,592	693,620	583,189	494,166	415,868	430,273	399,414	448,623	547,649	744,289	6,964,241
26 G-53	1,009,349	1,049,637	963,317	962,214	785,554	729,632	683,893	552,869	705,430	645,732	770,033	818,764	9,676,423
27 G-54	1,499,515	1,385,891	1,003,281	991,411	1,321,456	1,023,395	1,661,245	1,517,171	1,699,619	1,610,586	1,561,688	1,473,031	16,748,290
28 Total C/I	12,312,941	14,232,015	12,766,768	9,959,922	7,720,335	4,791,008	4,308,679	3,834,180	4,103,262	4,810,021	7,289,759	11,098,366	97,227,255
29													
30 Total	20,216,892	23,899,831	21,345,924	16,440,049	11,690,908	6,699,259	5,581,324	4,922,893	5,173,547	6,419,450	10,853,467	18,253,381	151,496,926

Per Books Data													
Actual - Base Revenue (Margin)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1 R-1	\$64,306	\$62,892	\$63,642	\$60,850	\$54,962	\$54,888	\$54,224	\$52,028	\$50,405	\$52,966	\$53,319	\$63,692	\$688,174
2 R-3	\$4,075,433	\$4,422,593	\$4,107,379	\$3,600,255	\$2,682,877	\$2,160,837	\$1,963,697	\$1,890,949	\$1,869,696	\$2,055,273	\$2,559,272	\$3,884,892	\$35,273,151
3 R-4	\$125,023	\$143,383	\$134,478	\$126,226	\$111,853	\$61,873	\$54,880	\$52,491	\$50,840	\$54,678	\$68,159	\$108,668	\$1,092,551
4 Total Residential	\$4,264,762	\$4,628,867	\$4,305,499	\$3,787,330	\$2,849,691	\$2,277,597	\$2,072,801	\$1,995,469	\$1,970,940	\$2,162,917	\$2,680,750	\$4,057,252	\$37,053,876
5													
6 G-41	\$1,331,731	\$1,509,191	\$1,381,722	\$1,114,375	\$849,304	\$575,248	\$480,583	\$484,465	\$462,138	\$527,093	\$716,026	\$1,226,977	\$10,658,852
7 G-42	\$1,504,658	\$1,659,028	\$1,549,924	\$1,260,787	\$952,411	\$592,936	\$453,372	\$423,473	\$413,930	\$532,085	\$842,562	\$1,394,419	\$11,579,587
8 G-43	\$318,477	\$377,775	\$364,151	\$280,541	\$230,695	\$84,053	\$58,045	\$56,400	\$54,913	\$73,471	\$119,503	\$265,770	\$2,283,795
9 G-51	\$138,260	\$141,222	\$135,144	\$126,585	\$111,482	\$104,001	\$95,461	\$94,412	\$91,223	\$98,210	\$102,194	\$130,781	\$1,368,976
10 G-52	\$161,186	\$169,896	\$168,775	\$159,464	\$133,735	\$104,162	\$95,190	\$95,676	\$91,754	\$97,834	\$112,895	\$168,616	\$1,559,184
11 G-53	\$165,522	\$172,364	\$158,444	\$158,066	\$130,308	\$72,145	\$67,679	\$58,178	\$70,212	\$64,930	\$74,704	\$140,534	\$1,333,086
12 G-54	\$100,453	\$91,053	\$71,591	\$71,688	\$89,910	\$39,996	\$76,121	\$62,899	\$68,313	\$64,451	\$64,853	\$97,982	\$899,308
13 Total C/I	\$3,720,288	\$4,120,530	\$3,829,750	\$3,171,506	\$2,497,844	\$1,572,542	\$1,326,452	\$1,275,503	\$1,252,483	\$1,458,074	\$2,032,736	\$3,425,079	\$29,682,787
14													
15 Total	\$7,985,050	\$8,749,397	\$8,135,249	\$6,958,836	\$5,347,535	\$3,850,140	\$3,399,253	\$3,270,972	\$3,223,423	\$3,620,991	\$4,713,486	\$7,482,331	\$66,736,663

Calculated													
Calculated - Base Revenue (Margin)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16 R-1	\$64,317	\$62,896	\$63,634	\$60,769	\$54,762	\$54,882	\$54,313	\$52,029	\$50,406	\$52,963	\$53,318	\$63,692	\$687,981
17 R-3	\$4,075,480	\$4,422,591	\$4,107,038	\$3,600,299	\$2,682,695	\$2,160,574	\$1,967,250	\$1,890,963	\$1,869,780	\$2,055,313	\$2,559,253	\$3,885,115	\$35,276,351
18 R-4	\$125,030	\$143,379	\$134,441	\$126,212	\$111,852	\$61,874	\$54,971	\$52,520	\$50,832	\$54,669	\$68,159	\$108,640	\$1,092,579
19 Total Residential	\$4,264,827	\$4,628,866	\$4,305,113	\$3,787,280	\$2,849,309	\$2,277,330	\$2,076,534	\$1,995,512	\$1,971,018	\$2,162,945	\$2,680,730	\$4,057,447	\$37,056,911
20													
21 G-41	\$1,331,683	\$1,508,984	\$1,382,131	\$1,114,448	\$849,306	\$575,234	\$481,375	\$484,304	\$462,129	\$527,092	\$715,972	\$1,226,976	\$10,659,634
22 G-42	\$1,504,659	\$1,659,029	\$1,549,901	\$1,260,786	\$952,412	\$592,936	\$454,109	\$423,484	\$413,931	\$532,094	\$844,013	\$1,394,421	\$11,581,775
23 G-43	\$318,477	\$377,775	\$364,151	\$280,541	\$230,695	\$84,052	\$58,165	\$56,400	\$54,913	\$73,472	\$119,500	\$265,772	\$2,283,913
24 G-51	\$138,261	\$141,221	\$135,175	\$126,586	\$111,381	\$104,002	\$95,624	\$94,414	\$91,222	\$98,212	\$102,195	\$130,782	\$1,369,075
25 G-52	\$161,186	\$169,021	\$168,775	\$159,463	\$133,735	\$104,163	\$95,339	\$95,678	\$91,753	\$97,835	\$112,894	\$168,616	\$1,558,458
26 G-53	\$165,522	\$172,364	\$158,443	\$158,066	\$130,308	\$72,145	\$67,791	\$58,178	\$70,211	\$64,930	\$74,705	\$140,535	\$1,333,198
27 G-54	\$100,453	\$91,053	\$71,592	\$71,687	\$89,910	\$39,996	\$75,719	\$63,455	\$68,313	\$64,450	\$64,854	\$97,982	\$899,464
28 Total C/I	\$3,720,241	\$4,119,447	\$3,830,168	\$3,171,577	\$2,497,747	\$1,572,528	\$1,328,122	\$1,275,913	\$1,252,472	\$1,458,085	\$2,034,133	\$3,425,084	\$29,685,517
29													
30 Total	\$7,985,068	\$8,748,313	\$8,135,281	\$6,958,857	\$5,347,056	\$3,849,858	\$3,404,656	\$3,271,425	\$3,223,490	\$3,621,030	\$4,714,863	\$7,482,531	\$66,742,428

Calculated													
Calculated to Actual Difference - Base Revenue (Margin)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1 R-1	\$11	\$4	(\$8)	(\$81)	(\$200)	(\$6)	\$89	\$1	\$1	(\$3)	(\$1)	\$0	(\$193)
2 R-3	\$47	(\$2)	(\$341)	\$44	(\$182)	(\$263)	\$3,553	\$14	\$84	\$40	(\$19)	\$223	\$3,200
3 R-4	\$7	(\$4)	(\$37)	(\$14)	(\$1)	\$1	\$91	\$29	(\$8)	(\$9)	\$0	(\$28)	\$28
4 Total Residential	\$65	(\$1)	(\$386)	(\$50)	(\$382)	(\$267)	\$3,733	\$43	\$78	\$28	(\$20)	\$195	\$3,035
5													
6 G-41	(\$48)	(\$207)	\$409	\$73	\$2	(\$14)	\$792	(\$161)	(\$9)	(\$1)	(\$54)	(\$1)	\$782
7 G-42	\$1	\$1	(\$23)	(\$1)	\$1	(\$0)	\$737	\$11	\$1	\$9	\$1,451	\$2	\$2,188
8 G-43	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$1)	\$120	(\$0)	\$0	\$2	(\$3)	\$2	\$118
9 G-51	\$1	(\$1)	\$31	\$1	(\$101)	\$1	\$163	\$2	(\$1)	\$2	\$1	\$1	\$99
10 G-52	\$0	(\$875)	(\$0)	(\$1)	\$0	\$1	\$149	\$2	(\$1)	\$1	(\$1)	(\$0)	(\$726)
11 G-53	(\$0)	\$0	(\$1)	(\$0)	\$0	(\$0)	\$112	\$0	(\$1)	(\$0)	\$1	\$1	\$112
12 G-54	(\$0)	(\$0)	\$1	(\$1)	\$1	(\$0)	(\$402)	\$556	\$0	(\$1)	\$1	\$0	\$156
13 Total C/I	(\$47)	(\$1,083)	\$418	\$71	(\$97)	(\$14)	\$1,670	\$410	(\$11)	\$11	\$1,397	\$5	\$2,730
14													
15 Total	\$18	(\$1,084)	\$32	\$21	(\$479)	(\$282)	\$5,403	\$453	\$67	\$39	\$1,377	\$200	\$5,765

Calculated													
Actual to Calculated Pct Diff - Base Revenue (Margin)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16 R-1	0.0%	0.0%	0.0%	-0.1%	-0.4%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17 R-3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18 R-4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
19 Total Residential	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20													
21 G-41	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22 G-42	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%
23 G-43	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
24 G-51	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
25 G-52	0.0%	-0.5%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
26 G-53	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
27 G-54	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.5%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%
28 Total C/I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
29													
30 Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Per Books Data													
Actual - Therms billed	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1 R-1	76,927	87,936	86,370	66,411	55,398	41,341	33,369	27,737	26,474	33,063	46,516	74,513	656,054
2 R-3	7,294,307	8,890,603	7,866,270	5,899,752	3,522,642	1,737,904	1,155,834	991,222	977,741	1,482,153	3,308,707	6,640,110	49,767,243
3 R-4	532,717	689,278	626,517	513,964	392,534	129,006	83,443	69,755	66,070	94,213	208,486	440,392	3,846,374
4 Total Residential	7,903,951	9,667,816	8,579,156	6,480,127	3,970,573	1,908,251	1,272,646	1,088,714	1,070,285	1,609,429	3,563,708	7,155,015	54,269,671
5													
6 G-41	3,018,632	3,810,664	3,355,312	2,309,472	1,408,722	572,621	321,120	282,016	267,467	464,671	1,146,697	2,639,870	19,597,265
7 G-42	4,413,851	5,177,565	4,717,329	3,506,131	2,410,249	1,205,329	745,879	596,105	592,228	1,008,362	2,148,519	3,972,421	30,493,968
8 G-43	1,295,864	1,567,836	1,509,370	1,133,202	920,090	530,753	281,827	267,697	258,537	421,258	861,006	1,066,118	10,113,559
9 G-51	416,158	472,435	438,568	363,872	291,073	235,112	198,847	188,048	180,567	210,788	254,168	383,873	3,633,509
10 G-52	659,571	767,987	779,592	693,620	583,189	494,166	415,868	430,273	399,414	448,623	547,649	744,289	6,964,241
11 G-53	1,009,349	1,049,637	963,317	962,214	785,554	729,632	683,893	552,869	705,430	645,732	770,033	818,764	9,676,423
12 G-54	1,499,515	1,385,891	1,003,281	991,411	1,321,456	1,023,395	1,661,245	1,517,171	1,699,619	1,610,586	1,561,688	1,473,031	16,748,290
13 Total C/I	12,312,941	14,232,015	12,766,768	9,959,922	7,720,335	4,791,008	4,308,679	3,834,180	4,103,262	4,810,021	7,289,759	11,098,366	97,227,255
14													
15 Total	20,216,892	23,899,831	21,345,924	16,440,049	11,690,908	6,699,259	5,581,324	4,922,893	5,173,547	6,419,450	10,853,467	18,253,381	151,496,926

Calculated													
Calendarization Adjustment - Therms	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16 R-1	15,403	(4,484)	(20,662)	(10,745)	(13,117)	(9,543)	(5,456)	(665)	1,916	13,271	16,064	18,973	954
17 R-3	1,745,697	(891,565)	(1,955,330)	(1,713,296)	(1,349,479)	(516,991)	(174,113)	(8,368)	183,209	1,148,452	1,691,603	1,948,155	107,974
18 R-4	148,128	(60,694)	(133,949)	(102,795)	(187,776)	(39,481)	(13,450)	1,601	9,821	72,172	115,599	157,898	(32,926)
19 Total Residential	1,909,228	(956,743)	(2,109,941)	(1,826,836)	(1,550,372)	(566,015)	(193,020)	(7,432)	194,946	1,233,896	1,823,266	2,125,026	76,002
20													
21 G-41	790,268	(390,391)	(936,372)	(654,523)	(610,459)	(198,344)	(45,137)	(7,595)	75,625	409,538	724,988	844,095	1,694
22 G-42	951,958	(450,241)	(1,188,359)	(846,347)	(913,948)	(384,704)	(133,620)	(2,974)	158,612	734,955	959,413	1,194,825	79,569
23 G-43	304,134	(95,400)	(374,610)	(197,018)	(308,031)	(191,257)	(29,756)	(4,947)	61,083	290,494	169,054	385,906	9,653
24 G-51	81,636	(36,970)	(91,743)	(65,632)	(58,566)	(50,022)	(21,399)	(3,984)	6,728	65,433	78,238	109,380	13,099
25 G-52	139,307	(26,365)	(139,944)	(109,737)	(103,981)	(106,110)	(26,695)	(15,803)	7,285	142,293	134,641	125,708	20,600
26 G-53	148,341	(87,743)	(120,959)	(164,960)	(103,041)	(123,909)	(119,438)	73,243	(50,282)	196,563	96,002	304,662	48,479
27 G-54	130,837	(251,796)	(131,276)	107,790	(291,345)	155,380	(205,076)	86,031	(97,542)	327,883	117,884	362,618	311,387
28 Total C/I	2,546,481	(1,338,906)	(2,983,263)	(1,930,426)	(2,389,372)	(898,966)	(581,121)	123,970	161,510	2,167,159	2,280,221	3,327,194	484,481
29													
30 Total	4,455,709	(2,295,649)	(5,093,204)	(3,757,262)	(3,939,744)	(1,464,982)	(774,141)	116,537	356,456	3,401,055	4,103,487	5,452,221	560,483

Calculated													
Calendar Month - Therms	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1 R-1	92,330	83,452	65,708	55,666	42,281	31,797	27,913	27,072	28,390	46,334	62,579	93,486	657,008
2 R-3	9,040,004	7,999,038	5,910,940	4,186,456	2,173,163	1,220,913	981,720	982,853	1,160,950	2,630,605	5,000,310	8,588,265	49,875,218
3 R-4	680,845	628,584	492,568	411,169	204,758	89,525	69,992	71,357	75,891	166,385	324,085	598,290	3,813,448
4 Total Residential	9,813,179	8,711,074	6,469,216	4,653,291	2,420,201	1,342,235	1,079,626	1,081,281	1,265,231	2,843,325	5,386,974	9,280,041	54,345,673
5													
6 G-41	3,808,901	3,420,273	2,418,940	1,654,949	798,264	374,277	275,984	274,421	343,092	874,209	1,871,685	3,483,965	19,598,959
7 G-42	5,365,809	4,727,323	3,528,970	2,659,784	1,496,301	820,625	612,259	593,131	750,840	1,743,317	3,107,932	5,167,246	30,573,538
8 G-43	1,599,998	1,472,436	1,134,760	936,184	612,059	339,496	252,071	262,751	319,620	711,752	1,030,061	1,452,024	10,123,211
9 G-51	497,794	435,465	346,825	298,240	232,506	185,090	177,447	184,064	187,295	276,221	332,406	493,253	3,646,608
10 G-52	798,878	741,622	639,647	583,883	479,209	388,056	389,173	414,469	406,699	590,917	682,290	869,998	6,984,841
11 G-53	1,157,690	961,894	842,358	797,254	682,513	605,723	564,455	626,112	655,148	842,295	866,034	1,123,426	9,724,902
12 G-54	1,630,352	1,134,096	872,004	1,099,201	1,030,112	1,178,775	1,456,169	1,603,201	1,602,077	1,938,470	1,679,573	1,835,649	17,059,678
13 Total C/I	14,859,423	12,893,109	9,783,505	8,029,496	5,330,963	3,892,042	3,727,558	3,958,149	4,264,772	6,977,180	9,569,980	14,425,561	97,711,736
14													
15 Total	24,672,602	21,604,183	16,252,720	12,682,787	7,751,164	5,234,277	4,807,183	5,039,431	5,530,002	9,820,505	14,956,954	23,705,601	152,057,409

Calculated												
Headblock Volume Allocator	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
16 R-1	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17 R-3	76.7322%	64.8769%	69.8575%	84.6506%	78.7532%	65.7667%	80.3744%	84.1187%	84.3457%	70.0247%	57.4829%	78.9610%
18 R-4	81.6379%	70.3780%	74.1742%	85.6218%	80.6842%	64.7089%	81.6634%	86.6956%	87.8583%	75.1678%	58.7375%	83.8647%
19												
20												
21 G-41	24.3589%	18.9759%	20.9322%	28.5096%	29.9036%	17.4352%	18.5314%	19.6545%	19.7972%	18.0734%	20.2784%	26.1084%
22 G-42	36.1149%	29.2582%	31.9265%	41.9144%	44.3318%	38.1467%	43.7410%	48.3892%	49.4412%	41.2781%	35.6277%	38.5319%
23 G-43	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24 G-51	23.9099%	20.2174%	21.0805%	25.5903%	28.1059%	30.6709%	31.9488%	32.3633%	32.9615%	32.1081%	29.4747%	24.7913%
25 G-52	44.1356%	38.2316%	35.2319%	40.4981%	44.9401%	52.0183%	56.0119%	53.9365%	56.4265%	54.0648%	45.9927%	40.5227%
26 G-53	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27 G-54	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Calculated													
Calendar Month	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1 R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2 R-3	6,936,591	5,189,532	4,129,238	3,543,860	1,711,435	802,955	789,052	826,763	979,211	1,842,074	2,874,322	6,781,380	36,406,412
3 R-4	555,827	442,385	365,358	352,050	165,207	57,931	57,158	61,863	66,676	125,068	190,360	501,754	2,941,638
4 Total Residential	7,492,418	5,631,917	4,494,596	3,895,911	1,876,642	860,885	846,210	888,626	1,045,888	1,967,142	3,064,682	7,283,134	39,348,050
5													
6 G-41	927,806	649,027	506,337	471,820	238,710	65,256	51,144	53,936	67,923	157,999	379,548	909,608	4,479,114
7 G-42	1,937,857	1,383,128	1,126,677	1,114,833	663,338	313,041	267,808	287,012	371,225	719,608	1,107,286	1,991,037	11,282,849
8 G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9 G-51	119,022	88,040	73,112	76,320	65,348	56,769	56,692	59,569	61,735	88,689	97,976	122,284	965,557
10 G-52	352,590	283,533	225,360	236,461	215,357	201,860	217,983	223,550	229,486	319,478	313,804	352,547	3,172,009
11 G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12 G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Total C/I	3,337,275	2,403,728	1,931,486	1,899,434	1,182,753	636,926	593,627	624,067	730,369	1,285,774	1,898,614	3,375,476	19,899,529
14													
15 Total	10,829,693	8,035,645	6,426,082	5,795,345	3,059,395	1,497,812	1,439,837	1,512,693	1,776,256	3,252,916	4,963,295	10,658,609	59,247,579

Calculated													
Calendar Month	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16 R-1	92,330	83,452	65,708	55,666	42,281	31,797	27,913	27,072	28,390	46,334	62,579	93,486	657,008
17 R-3	2,103,413	2,809,506	1,781,702	642,596	461,728	417,958	192,669	156,090	181,739	788,531	2,125,988	1,806,885	13,468,805
18 R-4	125,017	186,199	127,209	59,119	39,551	31,594	12,834	9,494	9,214	41,317	133,725	96,536	871,810
19 Total Residential	2,320,761	3,079,157	1,974,620	757,381	543,559	481,350	233,416	192,655	219,343	876,183	2,322,293	1,996,907	14,997,623
20													
21 G-41	2,881,094	2,771,246	1,912,604	1,183,130	559,554	309,021	224,840	220,485	275,170	716,210	1,492,136	2,574,356	15,119,845
22 G-42	3,427,952	3,344,196	2,402,292	1,544,951	832,963	507,584	344,451	306,119	379,615	1,023,709	2,000,646	3,176,210	19,290,689
23 G-43	1,599,998	1,472,436	1,134,760	936,184	612,059	339,496	252,071	262,751	319,620	711,752	1,030,061	1,452,024	10,123,211
24 G-51	378,772	347,426	273,713	221,919	167,158	128,322	120,755	124,495	125,560	187,532	234,430	370,969	2,681,050
25 G-52	446,288	458,088	414,288	347,422	263,852	186,196	171,190	190,919	177,213	271,439	368,487	517,451	3,812,831
26 G-53	1,157,690	961,894	842,358	797,254	682,513	605,723	564,455	626,112	655,148	842,295	866,034	1,123,426	9,724,902
27 G-54	1,630,352	1,134,096	872,004	1,099,201	1,030,112	1,178,775	1,456,169	1,603,201	1,602,077	1,938,470	1,679,573	1,835,649	17,059,678
28 Total C/I	11,522,148	10,489,381	7,852,018	6,130,061	4,148,210	3,255,116	3,133,930	3,334,082	3,534,403	5,691,406	7,671,366	11,050,085	77,812,207
29													
30 Total	13,842,908	13,568,538	9,826,638	6,887,442	4,691,769	3,736,466	3,367,346	3,526,737	3,753,746	6,567,588	9,993,659	13,046,992	92,809,830

Calculated														
Weather Normalization Headblock Adj- Therms		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	0	0	1,152,662	(182,423)	0	164,616	0	0	124,927	0	233,202	0	1,492,984
3	R-4	0	0	95,044	(18,281)	0	11,967	0	0	5,453	0	14,755	0	108,937
4	Total Residential	0	0	1,247,705	(200,704)	0	176,583	0	0	130,380	0	247,957	0	1,601,921
5														
6	G-41	0	0	0	0	0	0	0	0	0	0	0	0	0
7	G-42	0	0	0	0	0	30,429	0	0	36,339	0	0	0	66,767
8	G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9	G-51	0	0	0	0	0	0	0	0	0	0	0	0	0
10	G-52	0	0	0	0	1,980	3,516	0	0	7,390	0	0	0	12,886
11	G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total C/I	0	0	0	0	1,980	33,944	0	0	43,729	0	0	0	79,653
14														
15	Total	0	0	1,247,705	(200,704)	1,980	210,527	0	0	174,109	0	247,957	0	1,681,574

Calculated														
Weather Normalization Tailblock Adj - Therms		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16	R-1	7,422	4,858	8,968	(1,634)	1,051	3,518	(27)	0	1,585	773	2,147	(936)	27,725
17	R-3	933,204	588,570	0	0	77,227	0	0	0	0	66,212	0	(108,718)	1,556,496
18	R-4	69,190	45,426	0	0	6,807	0	0	0	0	3,926	0	(7,465)	117,884
19	Total Residential	1,009,817	638,854	8,968	(1,634)	85,084	3,518	(27)	0	1,585	70,911	2,147	(117,119)	1,702,104
20														
21	G-41	409,106	261,862	497,575	(78,214)	32,060	64,139	(1,696)	0	45,495	24,082	92,059	(45,834)	1,300,634
22	G-42	551,517	346,016	681,973	(117,445)	55,559	113,145	(6,413)	0	62,240	45,934	144,809	(65,148)	1,812,186
23	G-43	154,429	100,946	203,760	(38,392)	21,810	56,038	0	0	38,434	18,232	44,243	(17,115)	582,386
24	G-51	35,041	21,985	38,489	(6,460)	3,234	2,985	0	0	9,146	3,791	9,535	(4,336)	113,411
25	G-52	44,746	31,406	59,004	(10,895)	2,970	0	0	0	6,199	7,610	17,885	(6,401)	152,524
26	G-53	40,613	29,652	54,948	(11,054)	6,773	2,056	0	0	18,912	9,667	15,287	(7,501)	159,352
27	G-54	24,322	8,401	19,405	(4,664)	2,269	16,343	0	0	103,910	21,425	14,705	(6,034)	200,082
28	Total C/I	1,259,775	800,270	1,555,152	(267,124)	124,675	254,706	(8,109)	0	284,336	130,741	338,523	(152,369)	4,320,576
29														
30	Total	2,269,592	1,439,123	1,564,121	(268,758)	209,759	258,224	(8,135)	0	285,921	201,653	340,669	(269,488)	6,022,680

Calculated														
Calendar Month Weather Normal Headblock - Therms		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	6,936,591	5,189,532	5,281,899	3,361,437	1,711,435	967,571	789,052	826,763	1,104,138	1,842,074	3,107,524	6,781,380	37,899,396
3	R-4	555,827	442,385	460,402	333,769	165,207	69,897	57,158	61,863	72,129	125,068	205,115	501,754	3,050,575
4	Total Residential	7,492,418	5,631,917	5,742,302	3,695,206	1,876,642	1,037,468	846,210	888,626	1,176,268	1,967,142	3,312,639	7,283,134	40,949,970
5														
6	G-41	927,806	649,027	506,337	471,820	238,710	65,256	51,144	53,936	67,923	157,999	379,548	909,608	4,479,114
7	G-42	1,937,857	1,383,128	1,126,677	1,114,833	663,338	343,470	267,808	287,012	407,563	719,608	1,107,286	1,991,037	11,349,616
8	G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9	G-51	119,022	88,040	73,112	76,320	65,348	56,769	56,692	59,569	61,735	88,689	97,976	122,284	965,557
10	G-52	352,590	283,533	225,360	236,461	217,337	205,376	217,983	223,550	236,876	319,478	313,804	352,547	3,184,895
11	G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total C/I	3,337,275	2,403,728	1,931,486	1,899,434	1,184,733	670,870	593,627	624,067	774,097	1,285,774	1,898,614	3,375,476	19,979,182
14														
15	Total	10,829,693	8,035,645	7,673,788	5,594,640	3,061,375	1,708,338	1,439,837	1,512,693	1,950,365	3,252,916	5,211,252	10,658,609	60,929,153

Calculated														
Calendar Month Weather Normal Tailblock - Therms		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16	R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	27,072	29,974	47,107	64,726	92,550	684,733
17	R-3	3,036,618	3,398,076	1,781,702	642,596	538,954	417,958	192,669	156,090	181,739	854,744	2,125,988	1,698,168	15,025,301
18	R-4	194,208	231,625	127,209	59,119	46,357	31,594	12,834	9,494	9,214	45,243	133,725	89,070	989,694
19	Total Residential	3,330,578	3,718,011	1,983,588	755,746	628,643	484,868	233,389	192,655	220,928	947,094	2,324,440	1,879,788	16,699,728
20														
21	G-41	3,290,201	3,033,108	2,410,178	1,104,916	591,613	373,160	223,144	220,485	320,665	740,292	1,584,195	2,528,522	16,420,479
22	G-42	3,979,469	3,690,212	3,084,265	1,427,506	888,522	620,729	338,038	306,119	441,855	1,069,643	2,145,454	3,111,062	21,102,875
23	G-43	1,754,428	1,573,383	1,338,519	897,792	633,869	395,534	252,071	262,751	358,054	729,984	1,074,304	1,434,909	10,705,597
24	G-51	413,813	369,411	312,202	215,460	170,392	131,306	120,755	124,495	134,706	191,323	243,965	366,633	2,794,462
25	G-52	491,034	489,494	473,292	336,527	266,822	186,196	171,190	190,919	183,412	279,048	386,372	511,050	3,965,355
26	G-53	1,198,303	991,546	897,306	786,200	689,286	607,778	564,455	626,112	674,060	851,962	881,321	1,115,925	9,884,254
27	G-54	1,654,674	1,142,497	891,409	1,094,537	1,032,381	1,195,118	1,456,169	1,603,201	1,705,987	1,959,894	1,694,278	1,829,614	17,259,760
28	Total C/I	12,781,922	11,289,651	9,407,171	5,862,937	4,272,885	3,509,821	3,125,822	3,334,082	3,818,739	5,822,147	8,009,889	10,897,716	82,132,783
29														
30	Total	16,112,500	15,007,662	11,390,759	6,618,684	4,901,528	3,994,690	3,359,211	3,526,737	4,039,667	6,769,241	10,334,328	12,777,504	98,832,510



		Calculated												
Calendar Month Weather Normal Total - Therms		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1	R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	27,072	29,974	47,107	64,726	92,550	684,733
2	R-3	9,973,209	8,587,608	7,063,602	4,004,033	2,250,389	1,385,529	981,720	982,853	1,285,877	2,696,818	5,233,512	8,479,547	52,924,697
3	R-4	750,035	674,010	587,612	392,888	211,564	101,491	69,992	71,357	81,344	170,311	338,840	590,824	4,040,268
4	Total Residential	10,822,996	9,349,928	7,725,890	4,450,952	2,505,285	1,522,336	1,079,599	1,081,281	1,397,195	2,914,236	5,637,078	9,162,922	57,649,698
5														
6	G-41	4,218,007	3,682,135	2,916,515	1,576,736	830,323	438,416	274,288	274,421	388,587	898,291	1,963,743	3,438,131	20,899,593
7	G-42	5,917,326	5,073,340	4,210,942	2,542,339	1,551,860	964,199	605,846	593,131	849,418	1,789,251	3,252,740	5,102,099	32,452,491
8	G-43	1,754,428	1,573,383	1,338,519	897,792	633,869	395,534	252,071	262,751	358,054	729,984	1,074,304	1,434,909	10,705,597
9	G-51	532,835	457,451	385,314	291,780	235,740	188,075	177,447	184,064	196,442	280,012	341,941	488,917	3,760,019
10	G-52	843,624	773,027	698,651	572,988	484,159	391,571	389,173	414,469	420,288	598,527	700,175	863,597	7,150,251
11	G-53	1,198,303	991,546	897,306	786,200	689,286	607,778	564,455	626,112	674,060	851,962	881,321	1,115,925	9,884,254
12	G-54	1,654,674	1,142,497	891,409	1,094,537	1,032,381	1,195,118	1,456,169	1,603,201	1,705,987	1,959,894	1,694,278	1,829,614	17,259,760
13	Total C/I	16,119,197	13,693,379	11,338,657	7,762,372	5,457,618	4,180,692	3,719,449	3,958,149	4,592,837	7,107,921	9,908,502	14,273,192	102,111,965
14														
15	Total	26,942,193	23,043,306	19,064,546	12,213,324	7,962,903	5,703,028	4,799,048	5,039,431	5,990,032	10,022,157	15,545,581	23,436,114	159,761,663

Development of Calendar Month Weather Normalized Base Revenues

Per Books Data													
Actual - Base Revenue (Margin)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1 R-1	\$64,306	\$62,892	\$63,642	\$60,850	\$54,962	\$54,888	\$54,224	\$52,028	\$50,405	\$52,966	\$53,319	\$63,692	\$688,174
2 R-3	\$4,075,433	\$4,422,593	\$4,107,379	\$3,600,255	\$2,682,877	\$2,160,837	\$1,963,697	\$1,890,949	\$1,869,696	\$2,055,273	\$2,559,272	\$3,884,892	\$35,273,151
3 R-4	\$125,023	\$143,383	\$134,478	\$126,226	\$111,853	\$61,873	\$54,880	\$52,491	\$50,840	\$54,678	\$68,159	\$108,668	\$1,092,551
4 Total Residential	\$4,264,762	\$4,628,867	\$4,305,499	\$3,787,330	\$2,849,691	\$2,277,597	\$2,072,801	\$1,995,469	\$1,970,940	\$2,162,917	\$2,680,750	\$4,057,252	\$37,053,876
5													
6 G-41	\$1,331,731	\$1,509,191	\$1,381,722	\$1,114,375	\$849,304	\$575,248	\$480,583	\$484,465	\$462,138	\$527,093	\$716,026	\$1,226,977	\$10,658,852
7 G-42	\$1,504,658	\$1,659,028	\$1,549,924	\$1,260,787	\$952,411	\$592,936	\$453,372	\$423,473	\$413,930	\$532,085	\$842,562	\$1,394,419	\$11,579,587
8 G-43	\$318,477	\$377,775	\$364,151	\$280,541	\$230,695	\$84,053	\$58,045	\$56,400	\$54,913	\$73,471	\$119,503	\$265,770	\$2,283,795
9 G-51	\$138,260	\$141,222	\$135,144	\$126,585	\$111,482	\$104,001	\$95,461	\$94,412	\$91,223	\$98,210	\$102,194	\$130,781	\$1,368,976
10 G-52	\$161,186	\$169,896	\$168,775	\$159,464	\$133,735	\$104,162	\$95,190	\$95,676	\$91,754	\$97,834	\$112,895	\$168,616	\$1,559,184
11 G-53	\$165,522	\$172,364	\$158,444	\$158,066	\$130,308	\$72,145	\$67,679	\$58,178	\$70,212	\$64,930	\$74,704	\$140,534	\$1,333,086
12 G-54	\$100,453	\$91,053	\$71,591	\$71,688	\$89,910	\$39,996	\$76,121	\$62,899	\$68,313	\$64,451	\$64,853	\$97,982	\$899,308
13 Total C/I	\$3,720,288	\$4,120,530	\$3,829,750	\$3,171,506	\$2,497,844	\$1,572,542	\$1,326,452	\$1,275,503	\$1,252,483	\$1,458,074	\$2,032,736	\$3,425,079	\$29,682,787
14													
15 Total	\$7,985,050	\$8,749,397	\$8,135,249	\$6,958,836	\$5,347,535	\$3,850,140	\$3,399,253	\$3,270,972	\$3,223,423	\$3,620,991	\$4,713,486	\$7,482,331	\$66,736,663

Calculated													
Calendar Month Base Revenue Adjustment	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16 R-1	\$1,683	(\$2,479)	(\$3,853)	(\$2,153)	(\$106)	(\$3,510)	(\$2,300)	(\$2,633)	\$3,979	\$5,304	\$4,584	\$1,503	\$20
17 R-3	\$547,567	(\$303,295)	(\$563,409)	(\$606,794)	(\$403,257)	(\$227,231)	(\$68,113)	(\$69,166)	\$173,733	\$455,713	\$575,249	\$519,215	\$30,212
18 R-4	\$23,219	(\$1,286)	(\$23,892)	(\$26,755)	(\$41,366)	(\$8,459)	(\$3,342)	(\$1,651)	\$8,339	\$20,831	\$26,246	\$23,756	(\$4,362)
19 Total Residential	\$572,470	(\$307,061)	(\$591,155)	(\$635,702)	(\$444,729)	(\$239,200)	(\$73,754)	(\$73,450)	\$186,051	\$481,849	\$606,079	\$544,474	\$25,870
20													
21 G-41	\$215,507	(\$96,675)	(\$263,273)	(\$226,192)	(\$205,240)	(\$84,200)	(\$7,733)	(\$23,567)	\$72,770	\$161,665	\$234,995	\$219,361	(\$2,580)
22 G-42	\$258,046	(\$114,494)	(\$320,647)	(\$253,281)	(\$269,266)	(\$122,948)	(\$34,121)	(\$10,357)	\$68,343	\$229,615	\$273,540	\$324,816	\$29,247
23 G-43	\$65,226	(\$20,959)	(\$83,162)	(\$44,100)	(\$139,603)	(\$21,076)	(\$1,712)	(\$1,351)	\$7,495	\$30,798	\$140,117	\$86,652	\$18,326
24 G-51	\$11,181	(\$6,938)	(\$13,779)	(\$14,718)	(\$10,045)	(\$12,548)	(\$3,336)	(\$4,379)	\$6,312	\$17,765	\$17,839	\$15,692	\$3,047
25 G-52	\$17,405	(\$4,807)	(\$20,810)	(\$18,743)	(\$35,116)	(\$15,043)	(\$3,917)	(\$3,822)	\$4,781	\$19,461	\$45,253	\$18,111	\$2,755
26 G-53	\$21,270	(\$15,253)	(\$16,019)	(\$23,370)	(\$63,327)	(\$8,906)	(\$8,341)	\$5,723	(\$4,292)	\$20,401	\$71,805	\$41,304	\$20,995
27 G-54	\$6,121	(\$11,298)	(\$7,892)	\$8,272	(\$41,009)	\$12,687	(\$16,256)	\$3,106	(\$3,324)	\$11,746	\$42,440	\$19,280	\$23,871
28 Total C/I	\$594,757	(\$270,423)	(\$725,582)	(\$572,131)	(\$763,605)	(\$252,033)	(\$75,416)	(\$34,648)	\$152,086	\$491,450	\$825,989	\$725,216	\$95,660
29													
30 Total	\$1,167,226	(\$577,483)	(\$1,316,738)	(\$1,207,833)	(\$1,208,334)	(\$491,233)	(\$149,170)	(\$108,098)	\$338,137	\$973,299	\$1,432,068	\$1,269,690	\$121,530

Development of Calendar Month Weather Normalized Base Revenues

		Calculated												
Calendar Month Base Revenues (Margin)		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1	R-1	\$65,989	\$60,413	\$59,789	\$58,696	\$54,856	\$51,378	\$51,924	\$49,395	\$54,384	\$58,270	\$57,904	\$65,195	\$688,194
2	R-3	\$4,623,000	\$4,119,297	\$3,543,969	\$2,993,461	\$2,279,620	\$1,933,606	\$1,895,584	\$1,821,783	\$2,043,429	\$2,510,986	\$3,134,521	\$4,404,106	\$35,303,363
3	R-4	\$148,243	\$142,097	\$110,586	\$99,470	\$70,486	\$53,413	\$51,539	\$50,840	\$59,179	\$75,509	\$94,404	\$132,424	\$1,088,189
4	Total Residential	\$4,837,231	\$4,321,807	\$3,714,344	\$3,151,628	\$2,404,962	\$2,038,397	\$1,999,046	\$1,922,019	\$2,156,992	\$2,644,766	\$3,286,829	\$4,601,726	\$37,079,746
5														
6	G-41	\$1,547,239	\$1,412,517	\$1,118,449	\$888,183	\$644,063	\$491,048	\$472,850	\$460,897	\$534,908	\$688,758	\$951,021	\$1,446,338	\$10,656,271
7	G-42	\$1,762,704	\$1,544,534	\$1,229,277	\$1,007,507	\$683,145	\$469,988	\$419,251	\$413,117	\$482,274	\$761,700	\$1,116,102	\$1,719,235	\$11,608,834
8	G-43	\$383,703	\$356,816	\$280,989	\$236,441	\$91,092	\$62,977	\$56,333	\$55,049	\$62,408	\$104,269	\$259,620	\$352,422	\$2,302,120
9	G-51	\$149,442	\$134,284	\$121,365	\$111,867	\$101,437	\$91,454	\$92,125	\$90,033	\$97,535	\$115,975	\$120,033	\$146,473	\$1,372,023
10	G-52	\$178,591	\$165,090	\$147,965	\$140,721	\$98,619	\$89,119	\$91,274	\$91,854	\$96,535	\$117,295	\$158,148	\$186,728	\$1,561,938
11	G-53	\$186,793	\$157,111	\$142,425	\$134,696	\$66,981	\$63,240	\$59,338	\$63,901	\$65,920	\$85,331	\$146,508	\$181,838	\$1,354,081
12	G-54	\$106,574	\$79,756	\$63,698	\$79,960	\$48,901	\$52,683	\$59,865	\$66,004	\$64,988	\$76,197	\$107,293	\$117,262	\$923,180
13	Total C/I	\$4,315,045	\$3,850,107	\$3,104,168	\$2,599,375	\$1,734,239	\$1,320,509	\$1,251,036	\$1,240,855	\$1,404,569	\$1,949,524	\$2,858,725	\$4,150,295	\$29,778,447
14														
15	Total	\$9,152,276	\$8,171,913	\$6,818,512	\$5,751,003	\$4,139,202	\$3,358,907	\$3,250,082	\$3,162,874	\$3,561,560	\$4,594,289	\$6,145,554	\$8,752,021	\$66,858,193

		Calculated												
Calendar Month Weather Normal Base Revenue Adjustment		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16	R-1	\$1,495	\$978	\$1,806	(\$329)	\$212	\$709	(\$5)	\$0	\$320	\$156	\$433	(\$189)	\$5,585
17	R-3	\$269,229	\$169,802	\$401,818	(\$63,593)	\$22,280	\$57,385	\$0	\$0	\$43,662	\$19,149	\$81,504	(\$31,441)	\$969,796
18	R-4	\$7,978	\$5,238	\$13,249	(\$2,548)	\$785	\$1,668	\$0	\$0	\$762	\$454	\$2,063	(\$863)	\$28,785
19	Total Residential	\$278,702	\$176,018	\$416,873	(\$66,470)	\$23,276	\$59,762	(\$5)	\$0	\$44,744	\$19,758	\$84,000	(\$32,493)	\$1,004,166
20														
21	G-41	\$108,700	\$69,577	\$132,206	(\$20,781)	\$8,518	\$17,042	(\$452)	\$0	\$12,115	\$6,413	\$24,515	(\$12,206)	\$345,647
22	G-42	\$132,143	\$82,906	\$163,401	(\$28,140)	\$13,312	\$38,058	(\$1,540)	\$0	\$28,054	\$11,033	\$34,783	(\$15,649)	\$458,361
23	G-43	\$34,129	\$22,309	\$45,031	(\$8,485)	\$2,205	\$5,665	\$0	\$0	\$3,893	\$1,847	\$9,804	(\$3,793)	\$112,607
24	G-51	\$5,428	\$3,406	\$5,962	(\$1,001)	\$501	\$462	\$0	\$0	\$1,420	\$589	\$1,481	(\$673)	\$17,575
25	G-52	\$6,103	\$4,284	\$8,048	(\$1,486)	\$544	\$522	\$0	\$0	\$1,623	\$643	\$2,445	(\$875)	\$21,851
26	G-53	\$5,808	\$4,240	\$7,858	(\$1,581)	\$465	\$141	\$0	\$0	\$1,301	\$665	\$2,192	(\$1,076)	\$20,014
27	G-54	\$1,328	\$459	\$1,059	(\$255)	\$67	\$484	\$0	\$0	\$3,086	\$636	\$804	(\$330)	\$7,339
28	Total C/I	\$293,639	\$187,180	\$363,564	(\$61,728)	\$25,613	\$62,374	(\$1,992)	\$0	\$51,493	\$21,827	\$76,025	(\$34,601)	\$983,393
29														
30	Total	\$572,341	\$363,198	\$780,438	(\$128,198)	\$48,889	\$122,136	(\$1,997)	\$0	\$96,237	\$41,585	\$160,025	(\$67,094)	\$1,987,559

Development of Calendar Month Weather Normalized Base Revenues

		Calculated												
Calendar Month Weather Normal Base Revenues (Margin)		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1	R-1	\$67,484	\$61,391	\$61,595	\$58,367	\$55,067	\$52,087	\$51,919	\$49,395	\$54,704	\$58,426	\$58,337	\$65,007	\$693,779
2	R-3	\$4,892,229	\$4,289,100	\$3,945,787	\$2,929,869	\$2,301,900	\$1,990,991	\$1,895,584	\$1,821,783	\$2,087,091	\$2,530,135	\$3,216,025	\$4,372,665	\$36,273,159
3	R-4	\$156,220	\$147,334	\$123,835	\$96,922	\$71,271	\$55,081	\$51,539	\$50,840	\$59,941	\$75,963	\$96,467	\$131,561	\$1,116,974
4	Total Residential	\$5,115,933	\$4,497,825	\$4,131,217	\$3,085,157	\$2,428,239	\$2,098,159	\$1,999,041	\$1,922,019	\$2,201,736	\$2,664,524	\$3,370,829	\$4,569,233	\$38,083,912
5														
6	G-41	\$1,655,938	\$1,482,093	\$1,250,655	\$867,402	\$652,582	\$508,090	\$472,399	\$460,897	\$547,024	\$695,171	\$975,536	\$1,434,132	\$11,001,918
7	G-42	\$1,894,847	\$1,627,440	\$1,392,678	\$979,367	\$696,457	\$508,046	\$417,710	\$413,117	\$510,327	\$772,733	\$1,150,886	\$1,703,586	\$12,067,194
8	G-43	\$417,832	\$379,126	\$326,020	\$227,957	\$93,297	\$68,643	\$56,333	\$55,049	\$66,301	\$106,115	\$269,424	\$348,629	\$2,414,727
9	G-51	\$154,870	\$137,690	\$127,327	\$110,866	\$101,938	\$91,916	\$92,125	\$90,033	\$98,955	\$116,564	\$121,514	\$145,800	\$1,389,597
10	G-52	\$184,694	\$169,373	\$156,013	\$139,235	\$99,164	\$89,641	\$91,274	\$91,854	\$98,158	\$117,938	\$160,593	\$185,853	\$1,583,789
11	G-53	\$192,600	\$161,351	\$150,282	\$133,116	\$67,446	\$63,381	\$59,338	\$63,901	\$67,221	\$85,996	\$148,700	\$180,762	\$1,374,095
12	G-54	\$107,902	\$80,214	\$64,758	\$79,705	\$48,968	\$53,167	\$59,865	\$66,004	\$68,075	\$76,833	\$108,097	\$116,932	\$930,519
13	Total C/I	\$4,608,683	\$4,037,287	\$3,467,732	\$2,537,647	\$1,759,852	\$1,382,883	\$1,249,044	\$1,240,855	\$1,456,061	\$1,971,350	\$2,934,750	\$4,115,694	\$30,761,840
14														
15	Total	\$9,724,616	\$8,535,112	\$7,598,949	\$5,622,805	\$4,188,091	\$3,481,042	\$3,248,085	\$3,162,874	\$3,657,797	\$4,635,875	\$6,305,579	\$8,684,927	\$68,845,752

		Calculated												
Calendar Month Weather Normal Base Rev Adj at Current Rates		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16	R-1	\$133	\$121	\$122	\$115	\$109	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$702
17	R-3	\$12,719	\$11,132	\$10,331	\$7,756	\$6,137	\$5,337	\$0	\$0	\$0	\$0	\$0	\$0	\$53,412
18	R-4	\$408	\$380	\$324	\$250	\$177	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$1,672
19	Total Residential	\$13,261	\$11,633	\$10,777	\$8,122	\$6,422	\$5,572	\$0	\$0	\$0	\$0	\$0	\$0	\$55,786
20														
21	G-41	\$3,841	\$3,447	\$2,922	\$2,051	\$1,567	\$1,236	\$0	\$0	\$0	\$0	\$0	\$0	\$15,063
22	G-42	\$4,528	\$3,915	\$3,352	\$2,320	\$1,656	\$1,217	\$0	\$0	\$0	\$0	\$0	\$0	\$16,988
23	G-43	\$1,125	\$1,019	\$876	\$610	\$197	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$3,974
24	G-51	\$392	\$349	\$322	\$279	\$257	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$1,830
25	G-52	\$434	\$396	\$364	\$328	\$226	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
26	G-53	\$530	\$443	\$412	\$364	\$117	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$1,979
27	G-54	\$207	\$157	\$128	\$157	\$147	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$959
28	Total C/I	\$11,057	\$9,727	\$8,375	\$6,108	\$4,167	\$3,310	\$0	\$0	\$0	\$0	\$0	\$0	\$42,745
29														
30	Total	\$24,318	\$21,360	\$19,151	\$14,230	\$10,589	\$8,882	\$0	\$0	\$0	\$0	\$0	\$0	\$98,531

Development of Calendar Month Weather Normalized Base Revenues

		Calculated												
Calendar Month Weather Normal Base Revenues at Current Rates		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
1	R-1	\$67,617	\$61,512	\$61,717	\$58,482	\$55,176	\$52,190	\$51,919	\$49,395	\$54,704	\$58,426	\$58,337	\$65,007	\$694,481
2	R-3	\$4,904,948	\$4,300,231	\$3,956,118	\$2,937,625	\$2,308,037	\$1,996,328	\$1,895,584	\$1,821,783	\$2,087,091	\$2,530,135	\$3,216,025	\$4,372,665	\$36,326,571
3	R-4	\$156,629	\$147,714	\$124,159	\$97,172	\$71,448	\$55,213	\$51,539	\$50,840	\$59,941	\$75,963	\$96,467	\$131,561	\$1,118,646
4	Total Residential	\$5,129,194	\$4,509,458	\$4,141,994	\$3,093,279	\$2,434,661	\$2,103,731	\$1,999,041	\$1,922,019	\$2,201,736	\$2,664,524	\$3,370,829	\$4,569,233	\$38,139,698
5														
6	G-41	\$1,659,779	\$1,485,541	\$1,253,577	\$869,452	\$654,149	\$509,325	\$472,399	\$460,897	\$547,024	\$695,171	\$975,536	\$1,434,132	\$11,016,982
7	G-42	\$1,899,376	\$1,631,354	\$1,396,030	\$981,686	\$698,113	\$509,264	\$417,710	\$413,117	\$510,327	\$772,733	\$1,150,886	\$1,703,586	\$12,084,183
8	G-43	\$418,957	\$380,145	\$326,895	\$228,566	\$93,494	\$68,791	\$56,333	\$55,049	\$66,301	\$106,115	\$269,424	\$348,629	\$2,418,701
9	G-51	\$155,262	\$138,038	\$127,649	\$111,146	\$102,195	\$92,147	\$92,125	\$90,033	\$98,955	\$116,564	\$121,514	\$145,800	\$1,391,427
10	G-52	\$185,128	\$169,770	\$156,377	\$139,563	\$99,390	\$89,845	\$91,274	\$91,854	\$98,158	\$117,938	\$160,593	\$185,853	\$1,585,741
11	G-53	\$193,130	\$161,794	\$150,694	\$133,480	\$67,563	\$63,494	\$59,338	\$63,901	\$67,221	\$85,996	\$148,700	\$180,762	\$1,376,073
12	G-54	\$108,109	\$80,371	\$64,885	\$79,862	\$49,115	\$53,329	\$59,865	\$66,004	\$68,075	\$76,833	\$108,097	\$116,932	\$931,478
13	Total C/I	\$4,619,741	\$4,047,013	\$3,476,107	\$2,543,756	\$1,764,019	\$1,386,194	\$1,249,044	\$1,240,855	\$1,456,061	\$1,971,350	\$2,934,750	\$4,115,694	\$30,804,584
14														
15	Total	\$9,748,934	\$8,556,471	\$7,618,101	\$5,637,035	\$4,198,680	\$3,489,925	\$3,248,085	\$3,162,874	\$3,657,797	\$4,635,875	\$6,305,579	\$8,684,927	\$68,944,283

		Calculated												
Calendar Month Weather Normal Low-Inc Discount at Current Rates		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
16	R-4 Cust	6,388	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,519	6,024	5,920	5,783	65,358
17	R-3 Cust Charge	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	
18	Customer Revenue at R-3 Rate	\$141,184	\$147,733	\$112,724	\$109,192	\$107,484	\$104,473	\$105,160	\$102,735	\$121,981	\$133,120	\$130,834	\$127,798	\$1,444,418
19														
20	R-4 Headblock Volume	555,827	442,385	460,402	333,769	165,207	69,897	57,158	61,863	72,129	125,068	205,115	501,754	3,050,575
21	R-3 Headblock Rate	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	\$0.3495	
22	Headblock Revenue at R-3 Rate	\$194,262	\$154,614	\$160,911	\$116,652	\$57,740	\$24,429	\$19,977	\$21,621	\$25,209	\$43,711	\$71,688	\$175,363	\$1,066,176
23														
24	R-4 Tailblock Volume	194,208	231,625	127,209	59,119	46,357	31,594	12,834	9,494	9,214	45,243	133,725	89,070	989,694
25	R-3 Tailblock Rate	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	\$0.2892	
26	Tailblock Revenue at R-3 Rate	\$56,165	\$66,986	\$36,789	\$17,097	\$13,406	\$9,137	\$3,712	\$2,746	\$2,665	\$13,084	\$38,673	\$25,759	\$286,219
27														
28	Base Revenue at R-3 Rate	\$391,610	\$369,332	\$310,424	\$242,941	\$178,630	\$138,039	\$128,849	\$127,102	\$149,855	\$189,916	\$241,195	\$328,920	\$2,796,814
29	Base Revenue at R-4 Rate	\$156,629	\$147,714	\$124,159	\$97,172	\$71,448	\$55,213	\$51,539	\$50,840	\$59,941	\$75,963	\$96,467	\$131,561	\$1,118,646
30	Low-Inc Base Rate Discount Rev	\$234,982	\$221,618	\$186,264	\$145,769	\$107,182	\$82,826	\$77,310	\$76,262	\$89,914	\$113,953	\$144,727	\$197,359	\$1,678,167

**Current Base Distribution Rates - Effective January 1, 2017**

Rate			Cur
R1	Customer Charge	CST	\$ 15.27
	LDAC Charge	LDAC	\$ 0.0640
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.2018
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2018
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7162
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.2018
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2018
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4368
R3	Customer Charge	CST	\$ 22.10
	LDAC Charge	LDAC	\$ 0.0640
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3495
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2892
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7162
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.3495
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2892
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4368
R4	Customer Charge	CST	\$ 8.84
	LDAC Charge	LDAC	\$ 0.0640
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1398
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1156
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7162
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1398
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.1156
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4368
41	Customer Charge	CST	\$ 48.36
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3965
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2663
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.3965
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2663
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4206
42	Customer Charge	CST	\$ 145.08
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3606
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2402
	Block Size Cutoff for First Block	BLOCKw	1,000
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.3606
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2402
	Block Size Cutoff for First Block	BLOCKs	400
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4206

**Current Base Distribution Rates - Effective January 1, 2017**

Rate			Cur
43	Customer Charge	CST	\$ 622.61
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.2216
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2216
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1013
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.1013
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4206
51	Customer Charge	CST	\$ 48.36
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.2390
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1553
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.2390
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.1553
	Block Size Cutoff for First Block	BLOCKs	100
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4574
52	Customer Charge	CST	\$ 145.08
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.2052
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1367
	Block Size Cutoff for First Block	BLOCKw	1,000
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1487
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0845
	Block Size Cutoff for First Block	BLOCKs	1,000
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4574
53	Customer Charge	CST	\$ 640.74
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1434
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1434
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.0688
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0688
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4574
54	Customer Charge	CST	\$ 640.74
	LDAC Charge	LDAC	\$ 0.0450
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.0547
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.0547
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.0297
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0297
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4574

Line	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total	Explanation	
	Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54			
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)			(M)
<b>A. Proforma Normalized Calendar Month Revenues at Current Rates</b>														
1	Company Total Pro Forma Base Revenues (R-4 at R-3 rates)													
2	Company Total Base Revenues (R-4 at R-3 rates)													
3	Winter Customer Revenues	\$302,128	\$9,321,937	\$769,464	\$10,091,401	\$2,514,794	\$1,482,990	\$190,996	\$373,195	\$268,912	\$126,717	\$103,864	\$15,454,996	Company Records
4	Winter Volumetric Revenues	\$153,506	\$14,536,156	\$1,114,958	\$15,651,114	\$5,671,149	\$7,698,134	\$1,649,404	\$512,445	\$839,829	\$841,844	\$454,393	\$33,471,820	Company Records
5	Total Winter Base Revenues	\$455,634	\$23,858,093	\$1,884,422	\$25,742,515	\$8,185,943	\$9,181,125	\$1,840,400	\$885,640	\$1,108,741	\$968,561	\$558,257	\$48,926,816	Company Records
6	Summer Customer Revenues	\$306,068	\$9,445,437	\$674,954	\$10,120,391	\$2,504,749	\$1,503,154	\$186,824	\$374,240	\$270,339	\$131,373	\$107,324	\$15,504,462	Company Records
7	Summer Volumetric Revenues	\$76,881	\$3,237,113	\$237,437	\$3,474,550	\$979,958	\$1,931,036	\$217,747	\$291,176	\$388,509	\$276,139	\$265,897	\$7,901,893	Company Records
8	Total Summer Base Revenues	\$382,949	\$12,682,550	\$912,391	\$13,594,941	\$3,484,706	\$3,434,190	\$404,571	\$665,416	\$658,848	\$407,512	\$373,221	\$23,406,355	Company Records
9	Company Total Base Revenues	\$838,583	\$36,540,643	\$2,796,814	\$39,337,456	\$11,670,649	\$12,615,315	\$2,244,971	\$1,551,056	\$1,767,589	\$1,376,073	\$931,478	\$72,333,171	Line 9+ Line 6
10	Revenue Shortfall R-4 revenues at R-4, R-3 rates			\$1,678,167	\$1,678,167								\$1,678,167	
11	R-4 Shortfall Recovery Rate												\$0.0104	
12	Recovery of R-4 Revenue Shortfall	\$7,952	\$551,983	\$42,006	\$599,990	\$225,608	\$351,411	\$99,735	\$40,637	\$76,620	\$102,766	\$179,449	\$1,678,167	
13	<b>B. Billing Determinants</b>													
14	Customer Bill Count													
15	Winter Customers	20,907	423,039	34,817	457,856	53,398	10,286	307	8,070	1,907	198	162	553,091	Company Records
16	Summer Customers	21,400	428,331	30,541	458,872	53,151	10,426	300	8,149	1,917	205	167	554,588	Company Records
17	Total Customers	42,307	851,370	65,358	916,728	106,549	20,712	607	16,220	3,824	403	330	1,107,679	Line 17+ Line 16
18	Delivery Quantities (Weather Normalized Calendarized)													
19	Total Winter Quantities	523,777	43,485,678	3,334,209	46,819,887	18,516,798	27,252,109	7,443,161	2,578,734	4,588,345	5,870,602	8,307,009	121,900,422	Company Records
20	Head Block Winter Quantities	0	30,774,960	2,499,252	33,274,212	4,033,198	8,940,761	0	601,547	1,824,072	0	0	48,673,790	Company Records
21	Tail Block Winter Quantities	523,777	12,710,718	834,957	13,545,676	14,483,600	18,311,348	7,443,161	1,977,186	2,764,273	5,870,602	8,307,009	73,226,632	Company Records
22	Total Summer Quantities	241,039	9,605,221	706,059	10,311,280	3,182,686	6,547,350	2,149,522	1,329,839	2,781,091	4,013,652	8,952,751	39,509,210	Company Records
23	Head Block Summer Quantities	0	7,256,173	551,323	7,807,496	651,152	2,745,971	0	413,921	1,475,408	0	0	13,093,949	Company Records
24	Tail Block Summer Quantities	241,039	2,349,048	154,737	2,503,785	2,531,534	3,801,378	2,149,522	915,918	1,305,683	4,013,652	8,952,751	26,415,261	Company Records
25	Total Quantities	764,816	53,090,899	4,040,268	57,131,168	21,699,484	33,799,459	9,592,683	3,908,573	7,369,436	9,884,254	17,259,760	161,409,632	Line 23+ Line 20
26	<b>C. CLASS REVENUE TARGETS</b>													
27	Cost Study Results													
28	Total Delivery Service Marginal Costs													
29	Total Customer-related Marginal Costs	\$2,071,002			\$50,731,826	\$6,355,050	\$2,409,999	\$120,342	\$939,802	\$401,042	\$137,816	\$232,030	\$63,398,907	Marginal Annual Revenues from MCS
30	Total Capacity-related Marginal Costs	\$77,241			\$9,083,544	\$3,570,636	\$4,954,363	\$1,302,952	\$361,402	\$554,845	\$658,830	\$486,212	\$21,060,025	Marginal Annual Revenues from MCS
31	Total Class Marginal Costs	\$2,148,243			\$59,815,370	\$9,925,686	\$7,364,361	\$1,423,293	\$1,301,203	\$955,887	\$796,646	\$728,243	\$84,458,933	Line 30 + Line 31
32	Delivery Service Unit Costs - Marginal Unit Costs	2.809			1.047	0.457	0.218	0.148	0.333	0.130	0.081	0.042		Line 32/ Line 26
33	Customer Costs	\$56.85			\$55.56	\$62.18	\$117.19	\$198.31	\$62.59	\$108.33	\$342.15	\$703.98		Marginal Unit Costs from MCS
34	Capacity-Related Costs	\$0.11280			\$0.15946	\$0.16775	\$0.14744	\$0.13583	\$0.09612	\$0.07760	\$0.06665	\$0.02875		Marginal Unit Costs from MCS
35	Delivery Revenue Requirement												84,038,599	Functional Cost of Service Study
36	Other Revenue												874,655	Functional Cost of Service Study
37	Special Contract Revenue												26,263	Revenue Requirement
38	Base Rate Revenue Requirement												83,137,681	Line 38 - Line 39 - Line 40
39	Current Revenue Shortfall R-4 revenues at R-4, R-3 rates												1,678,167	Line 11
40	Base Rate Revenue Requirement Plus Current RLIAP												84,815,848	Line 41 + Line 42
41	Step Adjustment												6,071,562	Revenue Requirement
42	Total Base Rate Revenue Requirement Plus RLIAP and Step Adj.												90,887,410	Line 43 + Line 44
43	Difference: Revenue Requirement - Total Marginal Costs												6,428,478	Line 45 - Line 32
44	Equi-proportional Adjustment Factor												7.61%	Line 46 / Line 32
45	Equi-proportional Adjustment Customer	157,632			3,861,385	483,706	183,434	9,160	71,532	30,525	10,490	17,661	4,825,522	Line 30 * Line 47
46	Equi-proportional Adjustment Capacity-Related	5,879			691,382	271,774	377,095	99,172	27,508	42,231	50,146	37,769	1,602,955	Line 31 * Line 47
47	Marginal Cost Constrained to Allowed Revenues	163,511			4,552,766	755,480	560,528	108,332	99,039	72,756	60,636	55,429	6,428,478	Line 49 + Line 48
48	Delivery Service Revenue - Equi-Proportional Revenue Requirement													
49	Total Customer Marginal Costs	2,228,634			54,593,210	6,838,756	2,593,433	129,501	1,011,333	431,566	148,306	249,691	\$68,224,430	Line 30 + Line 48
50	Total Capacity-Related Marginal Costs	83,120			9,774,926	3,842,410	5,331,457	1,402,124	389,909	597,076	708,976	533,981	\$22,662,961	Line 31 + Line 49
51	Total	2,311,754			64,368,137	10,681,166	7,924,890	1,531,625	1,400,242	1,028,643	857,282	783,672	\$90,887,410	Line 53 + Line 54
52	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement													
53	Customer Costs	\$61.17			\$59.79	\$66.91	\$126.11	\$213.41	\$67.36	\$116.58	\$368.19	\$757.56		Line 35 * Line 47
54	Distribution Volumetric Costs	\$0.1214			\$0.1716	\$0.181	\$0.159	\$0.146	\$0.103	\$0.084	\$0.072	\$0.031		Line 36 * Line 47



Line	(A)	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)
		Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54		
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
60	Development of Class Revenue Target													
61	Proforma Total Revenues (Base Revenues at Current Rates)													
62	Base Proforma Revenues													
63	Winter Base Revenues	\$455,634	\$23,858,093	\$1,884,422	\$25,742,515	\$8,185,943	\$9,181,125	\$1,840,400	\$885,640	\$1,108,741	\$968,561	\$558,257	\$48,926,816	Line 6
64	Summer Base Revenues	\$382,949	\$12,682,550	\$912,391	\$13,594,941	\$3,484,706	\$3,434,190	\$404,571	\$665,416	\$658,848	\$407,512	\$373,221	\$23,406,355	Line 9
65	Total Proforma Revenues	\$838,583	\$36,540,643	\$2,796,814	\$39,337,456	\$11,670,649	\$12,615,315	\$2,244,971	\$1,551,056	\$1,767,589	\$1,376,073	\$931,478	\$72,333,171	Line 64 + Line 63
66	MCS Revenue Targets at Proposed Rates													
67	Customer-related Adjusted Marginal Costs	\$2,228,634			\$54,593,210	\$6,838,756	\$2,593,433	\$129,501	\$1,011,333	\$431,566	\$148,306	\$249,691	\$68,224,430	Line 53
68	Capacity-related Adjusted Marginal Costs	\$83,120			\$9,774,926	\$3,842,410	\$5,331,457	\$1,402,124	\$388,909	\$597,076	\$708,976	\$533,981	\$22,662,981	Line 54
69	Total Adjusted Marginal Costs	\$2,311,754			\$64,368,137	\$10,681,166	\$7,924,890	\$1,531,625	\$1,400,242	\$1,028,643	\$857,282	\$783,672	\$90,887,410	Line 67 + Line 68
70	Proforma base Revenues													
71	Total Potential Increase (decrease) in Base Revenues	\$1,473,171			\$25,030,680	(\$989,483)	(\$4,690,425)	(\$713,346)	(\$150,814)	(\$738,946)	(\$518,792)	(\$147,806)	\$18,554,240	Line 55 - Line 65
72	Total Potential Increase (Line 71) as a % of (Current Base Revenues)	175.67%			63.63%	-8.48%	-37.18%	-31.78%	-9.72%	-41.81%	-37.70%	-15.87%	25.65%	Line 71 / Line 65
73	Capped Revenue Targets: Target Revenues at 120.0% of total Company increase: (25.65% x 120% = 30.78%)	\$1,096,710	\$47,788,326	\$3,657,709	\$51,446,036	\$15,263,026	\$16,498,473	\$2,936,002	\$2,028,491	\$2,311,675	\$1,799,646	\$1,218,199	\$94,598,258	(1+ Line 72 Col (M)) x Line 76 Col (A) x Line 65
74	First Step Total Base revenues: No cap	\$2,311,754			\$64,368,137	\$10,681,166	\$7,924,890	\$1,531,625	\$1,400,242	\$1,028,643	\$857,282	\$783,672	\$90,887,410	Line 69
75	Total Base revenues: Cap on Total Increase at: 120% of Company average % increase	\$1,096,710			\$51,446,036	\$10,681,166	\$7,924,890	\$1,531,625	\$1,400,242	\$1,028,643	\$857,282	\$783,672	\$76,750,265	MIN(Line 74, Line 73)
76	Cap 120%	30.78%			30.78%	-8.48%	-37.18%	-31.78%	-9.72%	-41.81%	-37.70%	-15.87%		(Line 75 - Line 65) / Line 65
77	Assign Revenue increases to Eliminate Decreases	\$0			\$0	\$989,483	\$4,690,425	\$713,346	\$150,814	\$738,946	\$518,792	\$147,806	\$7,949,611	If: Line 76 < 0, - Line 76 x Line 65, otherwise \$0)
78	First Step Increase in Base Revenues with Cap	\$258,127			\$12,108,579	-\$989,483	-\$4,690,425	-\$713,346	-\$150,814	-\$738,946	-\$518,792	-\$147,806	\$4,417,095	Line 75 - Line 65
79	Combined % Increase from Elimination of decrease and Increase at Cap	30.78%			30.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		(Line 77 + Line 78) / Line 65
80	First Step Shortfall after elimination of decreases and application of Cap												\$6,187,534	Line 71 - Line 78 - Line 77
81	Test Year Base Revenues, Classes below 120% x increase, with overall Company increase of 25.7%	\$0			\$0	\$11,670,649	\$12,615,315	\$2,244,971	\$1,551,056	\$1,767,589	\$1,376,073	\$931,478	\$32,157,131	If: Line 76 < CAP x Line 72, Col (M), Line 10, otherwise, \$0
82	Remaining Shortfall Allocation Factor	0.00%			0.00%	36.29%	39.23%	6.98%	4.82%	5.50%	4.28%	2.90%	100.00%	Line 81, Col (n) / Line 81, Col (M)
83	Allocation of First Step Shortfall prior to Cap at Second Step	\$0			\$0	\$2,245,615	\$2,427,384	\$431,967	\$298,447	\$340,112	\$264,778	\$179,231	\$6,187,534	Line 82, Col (n) x Line 80, Col (M)
84	Combined First and Second Step increase, before second step cap	30.78%			30.78%	19.24%	19.24%	19.24%	19.24%	19.24%	19.24%	19.24%	25.65%	(Line 77 + Line 78 + Line 83) / Line 65
85	Second Round Total Base Revenues, No Cap on Allocation of First Step Shortfall on Total Increase at: 120% of Company average % increase	\$1,096,710			\$51,446,036	\$13,916,264	\$15,042,699	\$2,676,938	\$1,849,504	\$2,107,700	\$1,640,851	\$1,110,709	\$90,887,410	Line 65 + Line 77 + Line 78 + Line 83
86	Second Step Increase in Base Revenues with Cap	\$1,096,710			\$51,446,036	\$13,916,264	\$15,042,699	\$2,676,938	\$1,849,504	\$2,107,700	\$1,640,851	\$1,110,709	\$90,887,410	Min of Line 85, Line 73
87	Second Step Shortfall Due to Cap	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Line 69 Col (M) - Line 86 Col (M)
88	Test Year Base Revenues, Classes below 120% x increase overall Company increase of 25.7%	\$0			\$0	\$11,670,649	\$12,615,315	\$2,244,971	\$1,551,056	\$1,767,589	\$1,376,073	\$931,478	\$32,157,131	If: Line 73 > Line 86, Line 10, otherwise, \$0
89	Allocation of Second Step Shortfall	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Line 88 x Line 88, Col (M)
90														
91														
92	Total Base revenues: Cap on Total Increase at: 120% of Company average % increase	\$1,096,710			\$51,446,036	\$13,916,264	\$15,042,699	\$2,676,938	\$1,849,504	\$2,107,700	\$1,640,851	\$1,110,709	\$90,887,410	Line 86 + Line 89
93		30.78%			30.78%	19.24%	19.24%	19.24%	19.24%	19.24%	19.24%	19.24%	25.65%	Line 92 / Line 65 - 1
94														
95	FINAL BASE REVENUE TARGET	\$1,096,710			\$51,446,036	\$13,916,264	\$15,042,699	\$2,676,938	\$1,849,504	\$2,107,700	\$1,640,851	\$1,110,709	\$90,887,410	Line 92

Line	(A)	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)	
		Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54			
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)			
96	<b>D. RATE DESIGN</b>														
97	Current Customer charge	\$15.27			\$22.10	\$48.36	\$145.08	\$622.61	\$48.36	\$145.08	\$640.74	\$640.74			Company tariffs
98	Calculated increase	30.78%			30.78%	25.65%	25.65%	25.65%	25.65%	25.65%	25.65%	25.65%			Rate design Input
99	Marginal Cost Considerations: Current customer charge vs MCS customer costs	24.96%			36.96%	72.27%	115.04%	291.75%	71.80%	124.45%	174.03%	84.58%			Rate design Input
100	Consistency Consideration: Proposed % Increase	40.80%			15.38%	15.00%	10.00%	10.00%	15.00%	10.00%	10.00%	10.00%			Rate design Input
101	Proposed Customer Charge	<b>\$21.50</b>			<b>\$25.50</b>	<b>\$55.61</b>	<b>\$159.59</b>	<b>\$684.87</b>	<b>\$55.61</b>	<b>\$159.59</b>	<b>\$704.81</b>	<b>\$704.81</b>			(Line 97) x (1 + Line 100)
102	Proposed Customer charge as a % of MCS unit costs	35.15%			42.7%	83.1%	126.5%	320.9%	82.6%	136.9%	191.4%	93.0%			Line 101 / Line 58
103	Customer Charge Revenue, Proposed Customer Charge														
104	Winter Period Customer Revenues	\$449,507			\$11,675,337	\$2,969,656	\$1,641,455	\$210,095	\$448,825	\$304,302	\$139,388	\$114,250	\$17,952,817		Line 101 * Line 16
105	Summer Period Customer Revenues	\$460,092			\$11,701,236	\$2,955,961	\$1,663,935	\$205,507	\$453,205	\$305,973	\$144,510	\$118,056	\$18,008,475		Line 101 * Line 17
106	Total Customer Charge revenue	\$909,599			\$23,376,573	\$5,925,617	\$3,305,390	\$415,602	\$902,032	\$610,275	\$283,899	\$232,306	\$35,961,292		Line 104 + Line 105
107	Remaining Revenues	\$187,111			\$28,069,463	\$7,990,647	\$11,737,309	\$2,261,337	\$947,472	\$1,497,425	\$1,356,953	\$878,402	\$54,926,119		Line 95 - Line 106
108	Total Volumetric Revenue Requirement	\$187,111			\$28,069,463	\$7,990,647	\$11,737,309	\$2,261,337	\$947,472	\$1,497,425	\$1,356,953	\$878,402			Line 107
109	Target Ratio of Winter to Summer Average Volumetric Rate														Rate design Input
110	% Volumetric Winter Season Rev Req							88.3%		68.4%	75.3%	63.1%			Rate design Input
111	% Volumetric Summer Season Rev Req							11.7%		31.6%	24.7%	36.9%			(1- Line 110)
112	Winter Period Volumetric Rev Req							\$1,997,620		\$1,023,807	\$1,021,789	\$554,138			Line 108 x Line 110
113	Summer Period Volumetric Rev Req							\$263,716		\$473,618	\$335,164	\$324,264			Line 108 x Line 111
114	Annual Average Volumetric Rate	\$0.2446			\$0.4913	\$0.3682	\$0.3473	\$0.2357	\$0.2424		\$0.1373	\$0.0509			Line 108) / (Line 20 + Line 23)
115	Annual Average Head Block Rate														(Line 108 - Line 116 x (Line 25 + Line 22)) / (Line 21 + Line 24)
116	Annual Average Tail Block Rate				\$0.5201	\$0.5689	\$0.4458		\$0.3460						Line 114 x Line 119
117	Winter Period Average Volumetric rate				\$0.4176	\$0.3130	\$0.2952	\$0.2684		\$0.2231	\$0.1741	\$0.0667			Line 112 / Line 20
118	Summer Period Average Volumetric rate							\$0.1227		\$0.1703	\$0.0835	\$0.0362			Line 113 / Line 23
119	Winter Period Tail Block Rate % of Average Rate				85%	85%	85%		85.0%	85%					Rate design Input
120	Summer Period Tail Block Rate % of Average Rate				85%	85%	85%		85.0%	70%					Rate design Input or Line 119
121	Winter Period Tail Block rate									\$0.1897					Line 119 * Line 117
122	Summer Period Tail Block rate									\$0.1192					Line 120 * Line 118
123	Base Rates with R-4 Discount included														
124	Monthly Customer Charge	\$21.50	\$25.50	\$10.20	\$25.50	\$55.61	\$159.59	\$684.87	\$55.61	\$159.59	\$704.81	\$704.81			Line 101
125	Winter Period Variable Rates														
126	Head Block	\$0.2446	\$0.5201	\$0.2080	\$0.5201	\$0.5689	\$0.4458	\$0.2684	\$0.3460	\$0.2739	\$0.1741	\$0.0667			Line 115 or: (Line 112 - Line 121 x Line 22) / Line 21
127	Tail Block	\$0.2446	\$0.4176	\$0.1670	\$0.4176	\$0.3130	\$0.2952	\$0.2684	\$0.2060	\$0.1897	\$0.1741	\$0.0667			Line 121
128	Summer Period Variable Rates														
129	Head Block	\$0.2446	\$0.5201	\$0.2080	\$0.5201	\$0.5689	\$0.4458	\$0.1227	\$0.3460	\$0.2155	\$0.0835	\$0.0362			Line 115 or: (Line 113 - Line 122 x Line 25) / Line 24
130	Tail Block	\$0.2446	\$0.4176	\$0.1670	\$0.4176	\$0.3130	\$0.2952	\$0.1227	\$0.2060	\$0.1192	\$0.0835	\$0.0362			Line 122

Line	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)
	Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-41 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)		
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
131	Low Income Discount and RLIAP Calculation												
132	Base Revenues before Low Income Discount												
133			\$1,666,636										Line 124 * Line 18
134													
135			\$1,299,880										Line 126 * Line 21
136			\$348,694										Line 127 * Line 22
137													
138			\$286,747										Line 129 * Line 24
139			\$64,621										Line 130 * Line 25
140			\$3,666,578									\$3,666,578	Σ Line 133 to Line 139
141													
142			60.00%										Rate Design Input: Docket DG 14-180
143			\$2,199,947	\$2,199,947								\$2,199,947	Line 142 x Line 140
144												\$0.0136	Line 143 / Line 26
145	\$10,424	\$723,607	\$55,067	\$778,674	\$295,755	\$460,673	\$130,744	\$53,272	\$100,442	\$134,718	\$235,243	\$2,199,947	Line 26 * Line 144 Col (M)
146												\$0.0032	Line 144 - Line 12
147	Base Rates Revenue Proof												
148													
149													
150	\$449,507	\$10,787,494	\$355,137	\$11,142,631	\$2,969,656	\$1,641,455	\$210,095	\$448,825	\$304,302	\$139,388	\$114,250	\$17,420,111	Line 16 * Line 124
151	\$460,092	\$10,922,443	\$311,517	\$11,233,960	\$2,955,961	\$1,663,935	\$205,507	\$453,206	\$305,973	\$144,510	\$118,056	\$17,541,199	Line 17 * Line 124
152													
153	\$128,141	\$21,314,524	\$659,429	\$21,973,953	\$6,827,838	\$9,391,025	\$1,997,620	\$615,531	\$1,023,807	\$1,021,789	\$554,138	\$43,533,843	Line 126 x Line 21 + Line 22 x Line 127
154	\$58,970	\$4,754,997	\$140,547	\$4,895,544	\$1,162,809	\$2,346,284	\$263,716	\$331,941	\$473,618	\$335,164	\$324,264	\$10,192,311	Line 129 x Line 24 + Line 25 x Line 130
155													
156													
157	\$1,096,710	\$47,779,457	\$1,466,631	\$49,246,089	\$13,916,264	\$15,042,699	\$2,676,938	\$1,849,504	\$2,107,700	\$1,640,851	\$1,110,709	\$88,687,464	Σ Line 150 to Line 154
158	\$1,107,134	\$48,503,065	\$1,521,698	\$50,024,763	\$14,212,019	\$15,503,371	\$2,807,683	\$1,902,776	\$2,208,143	\$1,775,570	\$1,345,952	\$90,887,410	Line 145 + Line 157
159													
160												\$0	Line 158 - Line 95
161	Class Rate Impact Calculations												
162	\$258,127	\$11,238,815	\$869,765	\$12,108,579	\$2,245,615	\$2,427,384	\$431,967	\$298,447	\$340,112	\$264,778	\$179,231	\$18,554,240	Line 157 - Line 10 + Line 143
163	30.78%	30.76%	31.10%	30.78%	19.24%	19.24%	19.24%	19.24%	19.24%	19.24%	19.24%	25.65%	Line 162 / Line 65
164	\$258,127	\$11,238,815	\$347,985	\$11,586,800	\$2,245,615	\$2,427,384	\$431,967	\$298,447	\$340,112	\$264,778	\$179,231	\$18,032,460	Line 157 - Line 10
165	\$2,472	\$171,624	\$13,061	\$184,685	\$70,147	\$109,262	\$31,010	\$12,635	\$23,823	\$31,952	\$55,795	\$521,780	Line 145 - Line 13
166	\$260,599	\$11,410,438	\$361,046	\$11,771,484	\$2,315,762	\$2,536,645	\$462,977	\$311,082	\$363,934	\$296,730	\$235,025	\$18,554,240	Σ Line 164 to Line 165
167	30.78%	30.76%	31.11%	30.77%	19.47%	19.56%	19.75%	19.54%	19.73%	20.07%	21.16%		Line 166 / (Σ Line 10, - Line 11, Line 13)

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Indirect Gas Costs Analysis

Docket No. DG 17-048  
Attachment RATES-6  
Page 1 of 1

Line	Description	Residential			Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total	Explanation
		Non Heat R-1 (A)	Heat R-3 (B)	Low Income Heat R-4 (C)	Low Annual G-41 (D)	Medium Annual G-42 (E)	High Annual G-43 (F)	Low Annual G-51 (G)	Medium Annual G-52 (H)	High Annual G-53 (I)	High Annual G-54 (J)		
1	LP and LNG Costs											\$ 840,021	FCOS
2	Winter Sales Volumes	523,777	43,485,678	3,334,209	13,579,065	11,729,296	658,182	1,699,901	1,495,204	416,974	721,204	77,643,492	Company Records
3	Unit Cost in COGC											\$ 0.01080	Line 1 / Line 2
4	Class Revenues	\$ 5,657	\$ 469,645	\$ 36,009	\$ 146,654	\$ 126,676	\$ 7,108	\$ 18,359	\$ 16,148	\$ 4,503	\$ 7,789	\$ 838,550	Line 2 x Line 3
5													
6	Bad Debt Costs											\$ 7,645	FCOS
7	Annual Sales Volumes	764,816	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,539,719	Company Records
8	Unit Cost in COGC											\$ 0.00010	Line 6 / Line 7
9	Class Revenues	\$ 76	\$ 5,309	\$ 404	\$ 1,561	\$ 1,424	\$ 42	\$ 254	\$ 231	\$ 55	\$ 98	\$ 9,454	Line 7 x Line 8
10													
11	Gas Working Capital											\$ -	FCOS
12	Annual Sales Volumes	764,816	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,539,719	Company Records
13	Unit Cost in COGC											\$ -	Line 11 / Line 12
14	Class Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 12 x Line 13
15													
16	Other A&G and Misc.											\$ 425,622	FCOS
17	Annual Sales Volumes	764,816	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,539,719	Company Records
18	Unit Cost in COGC											\$ 0.00450	Line 16 / Line 17
19	Class Revenues	\$ 3,442	\$ 238,909	\$ 18,181	\$ 70,236	\$ 64,080	\$ 1,880	\$ 11,427	\$ 10,385	\$ 2,495	\$ 4,393	\$ 425,429	Line 17 x Line 18
20													
21	Total Indirect Costs	\$ 9,175	\$ 713,863	\$ 54,595	\$ 218,451	\$ 192,181	\$ 9,030	\$ 30,040	\$ 26,764	\$ 7,053	\$ 12,280	\$ 1,273,432	Σ Lines 4,9,14,19
22													
23	Total from FCOS											\$ 1,273,288	FCOS
24	Variance												
25	\$s											\$ 144	Line 21 - Line 23
26	%											0.01%	Line 25 / Line 23

	Currently effective			Rate case		
	2017 Summer COG Filing	2016-2017 Winter COG Filing		Summer	Winter	
31	LP and LNG Costs	\$ -	\$ 1,980,428		\$ 840,021	
32	Bad Debt Costs	14,743	67,750	82,494	1,366	\$ 7,645
33	Gas Working Capital					
34	Other A&G and Misc.	2,354	10,816	13,170	76,068	\$ 425,622
35	Total Indirect Costs	\$ 17,097	\$ 2,058,995		\$ 77,434	\$ 1,195,854
36						
37	Volumes	16,896,227	77,643,492	94,539,719	16,896,227	77,643,492
38	Indirect Gas Rate	\$ 0.0010	\$ 0.0265		\$ 0.0046	\$ 0.0154

COG Adder for Rate Case	
Summer	Winter
\$ 0.0036	\$ (0.0111)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-1 : RESIDENTIAL NON-HEATING

Line  
1  
2  
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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7162	\$0.4368	Cost of Gas		\$0.7051	\$0.4404	
LDAC			\$0.0640		LDAC		\$0.0672		
Customer charge			\$15.27		Customer charge		\$21.50		
Sales rate					Sales rate				
First Block Size			0	0	First Block Size		0	0	
Block 1			\$0.2018	\$0.2018	Block 1		\$0.2446	\$0.2446	
Block 2			\$0.2018	\$0.2018	Block 2		\$0.2446	\$0.2446	

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
16	0	\$15.27	\$0.00	\$15.27	\$15.27	\$0.00	\$15.27	\$21.50	\$0.00	\$21.50	\$21.50	\$0.00	\$21.50	\$6.23	40.8%	\$6.23	40.8%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
17	2	\$15.67	\$1.56	\$17.23	\$15.67	\$1.00	\$16.68	\$21.99	\$1.54	\$23.53	\$21.99	\$1.02	\$23.00	\$6.30	36.6%	\$6.33	38.0%	\$8.6170	\$8.3376	\$11.7670	\$11.5023
18	4	\$16.08	\$3.12	\$19.20	\$16.08	\$2.00	\$18.08	\$22.48	\$3.09	\$25.57	\$22.48	\$2.03	\$24.51	\$6.37	33.2%	\$6.43	35.6%	\$4.7995	\$4.5201	\$6.3920	\$6.1273
19	6	\$16.48	\$4.68	\$21.16	\$16.48	\$3.00	\$19.49	\$22.97	\$4.63	\$27.60	\$22.97	\$3.05	\$26.01	\$6.44	30.4%	\$6.53	33.5%	\$3.5270	\$3.2476	\$4.6003	\$4.3356
20	8	\$16.88	\$6.24	\$23.13	\$16.88	\$4.01	\$20.89	\$23.46	\$6.18	\$29.64	\$23.46	\$4.06	\$27.52	\$6.51	28.1%	\$6.63	31.7%	\$2.8908	\$2.6114	\$3.7045	\$3.4398
21	10	\$17.29	\$7.80	\$25.09	\$17.29	\$5.01	\$22.30	\$23.95	\$7.72	\$31.67	\$23.95	\$5.08	\$29.02	\$6.58	26.2%	\$6.73	30.2%	\$2.5090	\$2.2296	\$3.1670	\$2.9023
22	15	\$18.30	\$11.70	\$30.00	\$18.30	\$7.51	\$25.81	\$25.17	\$11.58	\$36.75	\$25.17	\$7.61	\$32.78	\$6.75	22.5%	\$6.98	27.0%	\$2.0000	\$1.7206	\$2.4503	\$2.1856
23	20	\$19.31	\$15.60	\$34.91	\$19.31	\$10.02	\$29.32	\$26.39	\$15.45	\$41.84	\$26.39	\$10.15	\$36.55	\$6.93	19.8%	\$7.22	24.6%	\$1.7455	\$1.4661	\$2.0920	\$1.8273
24	25	\$20.32	\$19.51	\$39.82	\$20.32	\$12.52	\$32.84	\$27.62	\$19.31	\$46.92	\$27.62	\$12.69	\$40.31	\$7.10	17.8%	\$7.47	22.8%	\$1.5928	\$1.3134	\$1.8770	\$1.6123
25	30	\$21.32	\$23.41	\$44.73	\$21.32	\$15.02	\$36.35	\$28.84	\$23.17	\$52.01	\$28.84	\$15.23	\$44.07	\$7.28	16.3%	\$7.72	21.2%	\$1.4910	\$1.2116	\$1.7336	\$1.4689
26	35	\$22.33	\$27.31	\$49.64	\$22.33	\$17.53	\$39.86	\$30.06	\$27.03	\$57.09	\$30.06	\$17.77	\$47.83	\$7.45	15.0%	\$7.97	20.0%	\$1.4183	\$1.1389	\$1.6313	\$1.3666
27	40	\$23.34	\$31.21	\$54.55	\$23.34	\$20.03	\$43.37	\$31.29	\$30.89	\$62.18	\$31.29	\$20.31	\$51.59	\$7.63	14.0%	\$8.22	18.9%	\$1.3638	\$1.0844	\$1.5545	\$1.2898
28	45	\$24.35	\$35.11	\$59.46	\$24.35	\$22.54	\$46.89	\$32.51	\$34.75	\$67.26	\$32.51	\$22.84	\$55.35	\$7.80	13.1%	\$8.47	18.1%	\$1.3213	\$1.0419	\$1.4948	\$1.2301
29	50	\$25.36	\$39.01	\$64.37	\$25.36	\$25.04	\$50.40	\$33.73	\$38.62	\$72.35	\$33.73	\$25.38	\$59.11	\$7.98	12.4%	\$8.71	17.3%	\$1.2874	\$1.0080	\$1.4470	\$1.1823
30	60	\$27.38	\$46.81	\$74.19	\$27.38	\$30.05	\$57.43	\$36.18	\$46.34	\$82.52	\$36.18	\$30.46	\$66.64	\$8.33	11.2%	\$9.21	16.0%	\$1.2365	\$0.9571	\$1.3753	\$1.1106
31	70	\$29.40	\$54.61	\$84.01	\$29.40	\$35.06	\$64.45	\$38.63	\$54.06	\$92.69	\$38.63	\$35.53	\$74.16	\$8.68	10.3%	\$9.71	15.1%	\$1.2001	\$0.9207	\$1.3241	\$1.0594
32	80	\$31.41	\$62.42	\$93.83	\$31.41	\$40.06	\$71.48	\$41.07	\$61.79	\$102.86	\$41.07	\$40.61	\$81.68	\$9.03	9.6%	\$10.20	14.3%	\$1.1729	\$0.8935	\$1.2857	\$1.0210
33	90	\$33.43	\$70.22	\$103.65	\$33.43	\$45.07	\$78.50	\$43.52	\$69.51	\$113.03	\$43.52	\$45.69	\$89.21	\$9.38	9.0%	\$10.70	13.6%	\$1.1517	\$0.8723	\$1.2559	\$0.9912
34	100	\$35.45	\$78.02	\$113.47	\$35.45	\$50.08	\$85.53	\$45.96	\$77.23	\$123.20	\$45.96	\$50.76	\$96.73	\$9.73	8.6%	\$11.20	13.1%	\$1.1347	\$0.8553	\$1.2320	\$0.9673
35	200	\$55.63	\$156.04	\$211.67	\$55.63	\$100.16	\$155.79	\$70.43	\$154.47	\$224.90	\$70.43	\$101.53	\$171.96	\$13.23	6.2%	\$16.17	10.4%	\$1.0584	\$0.7790	\$1.1245	\$0.8598
37	<b>Estimated Bill Percentiles</b>																				
38	Winter - 25%	8	\$16.88	\$6.24	\$23.13				\$23.46	\$6.18	\$29.64				\$6.51	28.1%			\$2.8908		\$3.7045
39	Winter - 50%	20	\$19.31	\$15.60	\$34.91				\$26.39	\$15.45	\$41.84				\$6.93	19.8%			\$1.7455		\$2.0920
40	Winter - 75%	30	\$21.32	\$23.41	\$44.73				\$28.84	\$23.17	\$52.01				\$7.28	16.3%			\$1.4910		\$1.7336
41	Summer - 25%	5				\$16.28	\$2.50	\$18.78				\$22.72	\$2.54	\$25.26		\$6.48	34.5%		\$3.7566		\$5.0523
42	Summer - 50%	11				\$17.49	\$5.51	\$23.00				\$24.19	\$5.58	\$29.78		\$6.78	29.5%		\$2.0908		\$2.7068
43	Summer - 75%	20				\$19.31	\$10.02	\$29.32				\$26.39	\$10.15	\$36.55		\$7.22	24.6%		\$1.4661		\$1.8273

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-3 : RESIDENTIAL HEATING

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7162	\$0.4368	Cost of Gas		\$0.7051	\$0.4404	
LDAC			\$0.0640		LDAC		\$0.0672		
Customer charge			\$22.10		Customer charge		\$25.50		
Sales rate					Sales rate				
First Block Size			100	20	First Block Size		100	20	
Block 1			\$0.3495	\$0.3495	Block 1		\$0.5201	\$0.5201	
Block 2			\$0.2892	\$0.2892	Block 2		\$0.4176	\$0.4176	

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$22.10	\$0.00	\$22.10	\$22.10	\$0.00	\$22.10	\$25.50	\$0.00	\$25.50	\$25.50	\$0.00	\$25.50	\$3.40	15.4%	\$3.40	15.4%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$25.60	\$7.80	\$33.40	\$25.60	\$5.01	\$30.60	\$30.70	\$7.72	\$38.42	\$30.70	\$5.08	\$35.78	\$5.03	15.1%	\$5.17	16.9%	\$3.3397	\$3.0603	\$3.8424	\$3.5777
25	\$30.84	\$19.51	\$50.34	\$30.54	\$12.52	\$43.06	\$38.50	\$19.31	\$57.81	\$37.99	\$12.69	\$50.68	\$7.47	14.8%	\$7.63	17.7%	\$2.0137	\$1.7222	\$2.3124	\$2.0272
50	\$39.58	\$39.01	\$78.59	\$37.77	\$25.04	\$62.81	\$51.51	\$38.62	\$90.12	\$48.43	\$25.38	\$73.81	\$11.54	14.7%	\$11.01	17.5%	\$1.5717	\$1.2561	\$1.8024	\$1.4762
75	\$48.31	\$58.52	\$106.83	\$45.00	\$37.56	\$82.56	\$64.51	\$57.92	\$122.43	\$58.87	\$38.07	\$96.94	\$15.61	14.6%	\$14.39	17.4%	\$1.4244	\$1.1007	\$1.6324	\$1.2926
100	\$57.05	\$78.02	\$135.07	\$52.23	\$50.08	\$102.31	\$77.51	\$77.23	\$154.74	\$69.31	\$50.76	\$120.07	\$19.67	14.6%	\$17.77	17.4%	\$1.3507	\$1.0231	\$1.5474	\$1.2007
125	\$64.28	\$97.53	\$161.81	\$59.46	\$62.60	\$122.06	\$87.95	\$96.54	\$184.49	\$79.75	\$63.45	\$143.21	\$22.69	14.0%	\$21.15	17.3%	\$1.2944	\$0.9764	\$1.4759	\$1.1456
150	\$71.51	\$117.03	\$188.54	\$66.69	\$75.12	\$141.81	\$98.39	\$115.85	\$214.24	\$90.19	\$76.14	\$166.34	\$25.70	13.6%	\$24.53	17.3%	\$1.2569	\$0.9454	\$1.4283	\$1.1089
175	\$78.74	\$136.54	\$215.28	\$73.92	\$87.64	\$161.56	\$108.83	\$135.16	\$243.99	\$100.63	\$88.84	\$189.47	\$28.72	13.3%	\$27.91	17.3%	\$1.2301	\$0.9232	\$1.3942	\$1.0827
200	\$85.97	\$156.04	\$242.01	\$81.15	\$100.16	\$181.31	\$119.27	\$154.47	\$273.74	\$111.07	\$101.53	\$212.60	\$31.73	13.1%	\$31.29	17.3%	\$1.2101	\$0.9065	\$1.3687	\$1.0630
225	\$93.20	\$175.55	\$268.75	\$88.38	\$112.68	\$201.06	\$129.71	\$173.77	\$303.49	\$121.51	\$114.22	\$235.73	\$34.74	12.9%	\$34.68	17.2%	\$1.1944	\$0.8936	\$1.3488	\$1.0477
250	\$100.43	\$195.05	\$295.48	\$95.61	\$125.20	\$220.81	\$140.15	\$193.08	\$333.24	\$131.95	\$126.91	\$258.86	\$37.76	12.8%	\$38.06	17.2%	\$1.1819	\$0.8832	\$1.3329	\$1.0355
275	\$107.66	\$214.56	\$322.22	\$102.84	\$137.72	\$240.56	\$150.59	\$212.39	\$362.99	\$142.39	\$139.60	\$281.99	\$40.77	12.7%	\$41.44	17.2%	\$1.1717	\$0.8747	\$1.3199	\$1.0254
300	\$114.89	\$234.06	\$348.95	\$110.07	\$150.24	\$260.31	\$161.03	\$231.70	\$392.73	\$152.84	\$152.29	\$305.13	\$43.78	12.5%	\$44.82	17.2%	\$1.1632	\$0.8677	\$1.3091	\$1.0171
350	\$129.35	\$273.07	\$402.42	\$124.53	\$175.28	\$299.81	\$181.92	\$270.32	\$452.23	\$173.72	\$177.67	\$351.39	\$49.81	12.4%	\$51.58	17.2%	\$1.1498	\$0.8566	\$1.2921	\$1.0040
400	\$143.81	\$312.08	\$455.89	\$138.99	\$200.32	\$339.31	\$202.80	\$308.93	\$511.73	\$194.60	\$203.05	\$397.65	\$55.84	12.2%	\$58.34	17.2%	\$1.1397	\$0.8483	\$1.2793	\$0.9941
450	\$158.27	\$351.09	\$509.36	\$153.45	\$225.36	\$378.81	\$223.68	\$347.55	\$571.23	\$215.48	\$228.43	\$443.91	\$61.87	12.1%	\$65.11	17.2%	\$1.1319	\$0.8418	\$1.2694	\$0.9865
500	\$172.73	\$390.10	\$562.83	\$167.91	\$250.40	\$418.31	\$244.56	\$386.17	\$630.72	\$236.36	\$253.82	\$490.18	\$67.89	12.1%	\$71.87	17.2%	\$1.1257	\$0.8366	\$1.2614	\$0.9804
750	\$245.03	\$585.15	\$830.18	\$240.21	\$375.60	\$615.81	\$348.96	\$579.25	\$928.21	\$340.76	\$380.72	\$721.49	\$98.03	11.8%	\$105.68	17.2%	\$1.1069	\$0.8211	\$1.2376	\$0.9620
1,000	\$317.33	\$780.20	\$1,097.53	\$312.51	\$500.80	\$813.31	\$453.37	\$772.33	\$1,225.70	\$445.17	\$507.63	\$952.80	\$128.17	11.7%	\$139.50	17.2%	\$1.0975	\$0.8133	\$1.2257	\$0.9528
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	60	\$43.07	\$46.81	\$89.88			\$56.71	\$46.34	\$103.05				\$13.16	14.6%			\$1.4980		\$1.7174	
Winter - 50%	100	\$57.05	\$78.02	\$135.07			\$77.51	\$77.23	\$154.74				\$19.67	14.6%			\$1.3507		\$1.5474	
Winter - 75%	175	\$78.74	\$136.54	\$215.28			\$108.83	\$135.16	\$243.99				\$28.72	13.3%			\$1.2301		\$1.3942	
Summer - 25%	12			\$26.29	\$6.01	\$32.30				\$31.74	\$6.09	\$37.83			\$5.53	17.1%		\$2.6920		\$3.1527
Summer - 50%	20			\$29.09	\$10.02	\$39.11				\$35.90	\$10.15	\$46.05			\$6.95	17.8%		\$1.9553		\$2.3027
Summer - 75%	30			\$31.98	\$15.02	\$47.01				\$40.08	\$15.23	\$55.31			\$8.30	17.7%		\$1.5669		\$1.8436

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-4 : LOW INCOME RESIDENTIAL HEATING

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7162	\$0.4368	Cost of Gas		\$0.7051	\$0.4404	
LDAC			\$0.0640		LDAC		\$0.0672		
Customer charge			\$8.84		Customer charge		\$10.20		
Sales rate					Sales rate				
First Block Size			100	20	First Block Size		100	20	
Block 1			\$0.1398	\$0.1398	Block 1		\$0.2080	\$0.2080	
Block 2			\$0.1156	\$0.1156	Block 2		\$0.1670	\$0.1670	

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$8.84	\$0.00	\$8.84	\$8.84	\$0.00	\$8.84	\$10.20	\$0.00	\$10.20	\$10.20	\$0.00	\$10.20	\$1.36	15.4%	\$1.36	15.4%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$10.24	\$7.80	\$18.04	\$10.24	\$5.01	\$15.25	\$12.28	\$7.72	\$20.00	\$12.28	\$5.08	\$17.36	\$1.96	10.9%	\$2.11	13.8%	\$1.8040	\$1.5246	\$2.0004	\$1.7357
25	\$12.34	\$19.51	\$31.84	\$12.21	\$12.52	\$24.73	\$15.40	\$19.31	\$34.71	\$15.20	\$12.69	\$27.89	\$2.87	9.0%	\$3.15	12.7%	\$1.2736	\$0.9894	\$1.3884	\$1.1155
50	\$15.83	\$39.01	\$54.84	\$15.10	\$25.04	\$40.14	\$20.60	\$38.62	\$59.22	\$19.37	\$25.38	\$44.75	\$4.38	8.0%	\$4.61	11.5%	\$1.0968	\$0.8029	\$1.1844	\$0.8951
75	\$19.33	\$58.52	\$77.84	\$17.99	\$37.56	\$55.55	\$25.80	\$57.92	\$83.73	\$23.55	\$38.07	\$61.62	\$5.89	7.6%	\$6.07	10.9%	\$1.0379	\$0.7407	\$1.1164	\$0.8216
100	\$22.82	\$78.02	\$100.84	\$20.88	\$50.08	\$70.96	\$31.00	\$77.23	\$108.24	\$27.72	\$50.76	\$78.49	\$7.40	7.3%	\$7.52	10.6%	\$1.0084	\$0.7096	\$1.0824	\$0.7849
125	\$25.71	\$97.53	\$123.24	\$23.77	\$62.60	\$86.37	\$35.18	\$96.54	\$131.72	\$31.90	\$63.45	\$95.35	\$8.49	6.9%	\$8.98	10.4%	\$0.9859	\$0.6910	\$1.0538	\$0.7628
150	\$28.60	\$117.03	\$145.63	\$26.66	\$75.12	\$101.78	\$39.36	\$115.85	\$155.21	\$36.08	\$76.14	\$112.22	\$9.58	6.6%	\$10.44	10.3%	\$0.9709	\$0.6786	\$1.0347	\$0.7481
175	\$31.49	\$136.54	\$168.03	\$29.55	\$87.64	\$117.19	\$43.53	\$135.16	\$178.69	\$40.25	\$88.84	\$129.09	\$10.67	6.3%	\$11.89	10.1%	\$0.9601	\$0.6697	\$1.0211	\$0.7377
200	\$34.38	\$156.04	\$190.42	\$32.44	\$100.16	\$132.60	\$47.71	\$154.47	\$202.18	\$44.43	\$101.53	\$145.96	\$11.76	6.2%	\$13.35	10.1%	\$0.9521	\$0.6630	\$1.0109	\$0.7298
225	\$37.27	\$175.55	\$212.82	\$35.33	\$112.68	\$148.01	\$51.89	\$173.77	\$225.66	\$48.61	\$114.22	\$162.82	\$12.85	6.0%	\$14.81	10.0%	\$0.9458	\$0.6578	\$1.0029	\$0.7237
250	\$40.16	\$195.05	\$235.21	\$38.22	\$125.20	\$163.42	\$56.06	\$193.08	\$249.14	\$52.78	\$126.91	\$179.69	\$13.93	5.9%	\$16.27	10.0%	\$0.9408	\$0.6537	\$0.9966	\$0.7188
275	\$43.05	\$214.56	\$257.61	\$41.11	\$137.72	\$178.83	\$60.24	\$212.39	\$272.63	\$56.96	\$139.60	\$196.56	\$15.02	5.8%	\$17.72	9.9%	\$0.9367	\$0.6503	\$0.9914	\$0.7148
300	\$45.94	\$234.06	\$280.00	\$44.00	\$150.24	\$194.24	\$64.41	\$231.70	\$296.11	\$61.13	\$152.29	\$213.42	\$16.11	5.8%	\$19.18	9.9%	\$0.9333	\$0.6475	\$0.9870	\$0.7114
350	\$51.72	\$273.07	\$324.79	\$49.78	\$175.28	\$225.06	\$72.77	\$270.32	\$343.08	\$69.49	\$177.67	\$247.16	\$18.29	5.6%	\$22.09	9.8%	\$0.9280	\$0.6430	\$0.9802	\$0.7062
400	\$57.50	\$312.08	\$369.58	\$55.56	\$200.32	\$255.88	\$81.12	\$308.93	\$390.05	\$77.84	\$203.05	\$280.89	\$20.47	5.5%	\$25.01	9.8%	\$0.9240	\$0.6397	\$0.9751	\$0.7022
450	\$63.28	\$351.09	\$414.37	\$61.34	\$225.36	\$286.70	\$89.47	\$347.55	\$437.02	\$86.19	\$228.43	\$314.63	\$22.65	5.5%	\$27.92	9.7%	\$0.9208	\$0.6371	\$0.9712	\$0.6992
500	\$69.06	\$390.10	\$459.16	\$67.12	\$250.40	\$317.52	\$97.82	\$386.17	\$483.99	\$94.54	\$253.82	\$348.36	\$24.83	5.4%	\$30.84	9.7%	\$0.9183	\$0.6350	\$0.9680	\$0.6967
750	\$97.96	\$585.15	\$683.11	\$96.02	\$375.60	\$471.62	\$139.59	\$579.25	\$718.83	\$136.31	\$380.72	\$517.03	\$35.72	5.2%	\$45.41	9.6%	\$0.9108	\$0.6288	\$0.9584	\$0.6894
1,000	\$126.86	\$780.20	\$907.06	\$124.92	\$500.80	\$625.72	\$181.35	\$772.33	\$953.68	\$178.07	\$507.63	\$685.70	\$46.62	5.1%	\$59.98	9.6%	\$0.9071	\$0.6257	\$0.9537	\$0.6857
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	70	\$18.63	\$54.61	\$73.24			\$24.76	\$54.06	\$78.83				\$5.59	7.6%			\$1.0463		\$1.1261	
Winter - 50%	100	\$22.82	\$78.02	\$100.84			\$31.00	\$77.23	\$108.24				\$7.40	7.3%			\$1.0084		\$1.0824	
Winter - 75%	150	\$28.60	\$117.03	\$145.63			\$39.36	\$115.85	\$155.21				\$9.58	6.6%			\$0.9709		\$1.0347	
Summer - 25%	14				\$10.80	\$7.01	\$17.81			\$13.11	\$7.11	\$20.22			\$2.41	13.5%		\$1.2720		\$1.4442
Summer - 50%	25				\$12.21	\$12.52	\$24.73			\$15.20	\$12.69	\$27.89			\$3.15	12.7%		\$0.9894		\$1.1155
Summer - 75%	40				\$13.95	\$20.03	\$33.98			\$17.70	\$20.31	\$38.01			\$4.03	11.9%		\$0.8495		\$0.9502

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7121	\$0.4206	Cost of Gas		\$0.7010	\$0.4242	
LDAC			\$0.0450		LDAC		\$0.0482		
Customer charge			\$48.36		Customer charge		\$55.61		
Sales rate					Sales rate				
First Block Size			100	20	First Block Size		100	20	
Block 1			\$0.3965	\$0.3965	Block 1		\$0.5689	\$0.5689	
Block 2			\$0.2663	\$0.2663	Block 2		\$0.3130	\$0.3130	

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$48	\$0	\$48	\$48	\$0	\$48	\$56	\$0	\$56	\$56	\$0	\$56	\$7.25	15.0%	\$7.25	15.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$52	\$8	\$60	\$52	\$5	\$57	\$61	\$7	\$69	\$61	\$5	\$66	\$8.90	14.9%	\$9.05	15.9%	\$5.9896	\$5.6981	\$6.8795	\$6.6027
25	\$58	\$19	\$77	\$58	\$12	\$69	\$70	\$19	\$89	\$69	\$12	\$80	\$11.37	14.7%	\$11.11	16.0%	\$3.0880	\$2.7705	\$3.5427	\$3.2147
50	\$68	\$38	\$106	\$64	\$23	\$88	\$84	\$37	\$122	\$76	\$24	\$100	\$15.48	14.6%	\$12.44	14.2%	\$2.1208	\$1.7512	\$2.4304	\$2.0001
75	\$78	\$57	\$135	\$71	\$35	\$106	\$98	\$56	\$154	\$84	\$35	\$120	\$19.59	14.5%	\$13.78	13.0%	\$1.7984	\$1.4114	\$2.0596	\$1.5952
100	\$88	\$76	\$164	\$78	\$47	\$124	\$113	\$75	\$187	\$92	\$47	\$139	\$23.71	14.5%	\$15.12	12.2%	\$1.6372	\$1.2415	\$1.8743	\$1.3928
150	\$101	\$114	\$215	\$91	\$70	\$161	\$128	\$112	\$241	\$108	\$71	\$179	\$25.65	11.9%	\$17.80	11.1%	\$1.4326	\$1.0717	\$1.6036	\$1.1903
200	\$115	\$151	\$266	\$104	\$93	\$197	\$144	\$150	\$294	\$123	\$94	\$218	\$27.59	10.4%	\$20.48	10.4%	\$1.3303	\$0.9867	\$1.4682	\$1.0891
250	\$128	\$189	\$317	\$118	\$116	\$234	\$159	\$187	\$347	\$139	\$118	\$257	\$29.53	9.3%	\$23.15	9.9%	\$1.2689	\$0.9358	\$1.3870	\$1.0284
300	\$141	\$227	\$368	\$131	\$140	\$271	\$175	\$225	\$400	\$155	\$142	\$296	\$31.47	8.5%	\$25.83	9.5%	\$1.2280	\$0.9018	\$1.3329	\$0.9879
350	\$155	\$265	\$420	\$144	\$163	\$307	\$191	\$262	\$453	\$170	\$165	\$336	\$33.41	8.0%	\$28.51	9.3%	\$1.1988	\$0.8775	\$1.2942	\$0.9590
400	\$168	\$303	\$471	\$157	\$186	\$344	\$206	\$300	\$506	\$186	\$189	\$375	\$35.36	7.5%	\$31.18	9.1%	\$1.1769	\$0.8593	\$1.2652	\$0.9373
500	\$195	\$379	\$573	\$184	\$233	\$417	\$238	\$375	\$612	\$217	\$236	\$453	\$39.24	6.8%	\$36.54	8.8%	\$1.1462	\$0.8338	\$1.2246	\$0.9069
600	\$221	\$454	\$675	\$211	\$279	\$490	\$269	\$450	\$719	\$249	\$283	\$532	\$43.12	6.4%	\$41.89	8.5%	\$1.1257	\$0.8168	\$1.1976	\$0.8867
700	\$248	\$530	\$778	\$237	\$326	\$563	\$300	\$524	\$825	\$280	\$331	\$611	\$47.01	6.0%	\$47.24	8.4%	\$1.1111	\$0.8047	\$1.1782	\$0.8722
800	\$274	\$606	\$880	\$264	\$372	\$636	\$332	\$599	\$931	\$311	\$378	\$689	\$50.89	5.8%	\$52.60	8.3%	\$1.1001	\$0.7956	\$1.1637	\$0.8614
900	\$301	\$681	\$982	\$291	\$419	\$710	\$363	\$674	\$1,037	\$342	\$425	\$768	\$54.78	5.6%	\$57.95	8.2%	\$1.0916	\$0.7885	\$1.1525	\$0.8529
1,000	\$328	\$757	\$1,085	\$317	\$466	\$783	\$394	\$749	\$1,143	\$374	\$472	\$846	\$58.66	5.4%	\$63.31	8.1%	\$1.0848	\$0.7829	\$1.1434	\$0.8462
1,250	\$394	\$946	\$1,341	\$384	\$582	\$966	\$472	\$937	\$1,409	\$452	\$591	\$1,043	\$68.37	5.1%	\$76.69	7.9%	\$1.0725	\$0.7727	\$1.1272	\$0.8340
1,500	\$461	\$1,136	\$1,596	\$450	\$698	\$1,149	\$551	\$1,124	\$1,675	\$530	\$709	\$1,239	\$78.08	4.9%	\$90.07	7.8%	\$1.0643	\$0.7659	\$1.1164	\$0.8259

37 Estimated Bill Percentiles

38 Winter - 25%	70	\$76	\$53	\$129				\$95	\$52	\$148				\$18.77	14.5%			\$1.8445		\$2.1126	
39 Winter - 50%	200	\$115	\$151	\$266				\$144	\$150	\$294				\$27.59	10.4%			\$1.3303		\$1.4682	
40 Winter - 75%	500	\$195	\$379	\$573				\$238	\$375	\$612				\$39.24	6.8%			\$1.1462		\$1.2246	
41 Summer - 25%	0				\$48	\$0	\$48				\$56	\$0	\$56			\$7.25	15.0%		\$0.0000		\$0.0000
42 Summer - 50%	8				\$52	\$4	\$55				\$60	\$4	\$64			\$8.69	15.7%		\$6.9071		\$7.9931
43 Summer - 75%	45				\$63	\$21	\$84				\$75	\$21	\$96			\$12.18	14.5%		\$1.8644		\$2.1350

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

Line

	Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer	
1						
2	Cost of Gas	\$0.7121	\$0.4206	Cost of Gas	\$0.7010	\$0.4242
3	LDAC	\$0.0450		LDAC	\$0.0482	
4						
5	Customer charge	\$145.08		Customer charge	\$159.59	
6	Sales rate			Sales rate		
7	First Block Size	1000	400	First Block Size	1000	400
8	Block 1	\$0.3606	\$0.3606	Block 1	\$0.4458	\$0.4458
9	Block 2	\$0.2402	\$0.2402	Block 2	\$0.2952	\$0.2952

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
13																					
14																					
15																					
16	0	\$145	\$0	\$145	\$145	\$0	\$145	\$160	\$0	\$160	\$160	\$0	\$160	\$14.51	10.0%	\$14.51	10.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
17	10	\$149	\$8	\$156	\$149	\$5	\$153	\$164	\$7	\$172	\$164	\$5	\$169	\$15.28	9.8%	\$15.43	10.1%	\$15.6257	\$15.3342	\$17.1539	\$16.8771
18	25	\$154	\$19	\$173	\$154	\$12	\$166	\$171	\$19	\$189	\$171	\$12	\$183	\$16.44	9.5%	\$16.81	10.1%	\$6.9209	\$6.6294	\$7.5786	\$7.3018
19	50	\$163	\$38	\$201	\$163	\$23	\$186	\$182	\$37	\$219	\$182	\$24	\$206	\$18.38	9.1%	\$19.11	10.3%	\$4.0193	\$3.7278	\$4.3868	\$4.1100
20	75	\$172	\$57	\$229	\$172	\$35	\$207	\$193	\$56	\$249	\$193	\$35	\$228	\$20.31	8.9%	\$21.41	10.3%	\$3.0521	\$2.7606	\$3.3229	\$3.0461
21	100	\$181	\$76	\$257	\$181	\$47	\$228	\$204	\$75	\$279	\$204	\$47	\$251	\$22.24	8.7%	\$23.71	10.4%	\$2.5685	\$2.2770	\$2.7909	\$2.5141
22	150	\$199	\$114	\$313	\$199	\$70	\$269	\$226	\$112	\$339	\$226	\$71	\$297	\$26.11	8.3%	\$28.32	10.5%	\$2.0849	\$1.7934	\$2.2590	\$1.9822
23	200	\$217	\$151	\$369	\$217	\$93	\$310	\$249	\$150	\$399	\$249	\$94	\$343	\$29.98	8.1%	\$32.92	10.6%	\$1.8431	\$1.5516	\$1.9930	\$1.7162
24	250	\$235	\$189	\$425	\$235	\$116	\$352	\$271	\$187	\$458	\$271	\$118	\$389	\$33.85	8.0%	\$37.52	10.7%	\$1.6980	\$1.4065	\$1.8334	\$1.5566
25	300	\$253	\$227	\$480	\$253	\$140	\$393	\$293	\$225	\$518	\$293	\$142	\$435	\$37.71	7.9%	\$42.12	10.7%	\$1.6013	\$1.3098	\$1.7270	\$1.4502
26	350	\$271	\$265	\$536	\$271	\$163	\$434	\$316	\$262	\$578	\$316	\$165	\$481	\$41.58	7.8%	\$46.73	10.8%	\$1.5322	\$1.2407	\$1.6510	\$1.3742
27	400	\$289	\$303	\$592	\$289	\$186	\$476	\$338	\$300	\$638	\$338	\$189	\$527	\$45.45	7.7%	\$51.33	10.8%	\$1.4804	\$1.1889	\$1.5940	\$1.3172
28	500	\$325	\$379	\$704	\$313	\$233	\$546	\$382	\$375	\$757	\$367	\$236	\$604	\$53.19	7.6%	\$57.51	10.5%	\$1.4079	\$1.0923	\$1.5142	\$1.2073
29	750	\$416	\$568	\$983	\$373	\$349	\$723	\$494	\$562	\$1,056	\$441	\$354	\$796	\$72.52	7.4%	\$72.96	10.1%	\$1.3111	\$0.9635	\$1.4078	\$1.0607
30	1,000	\$506	\$757	\$1,263	\$433	\$466	\$899	\$605	\$749	\$1,355	\$515	\$472	\$987	\$91.86	7.3%	\$88.41	9.8%	\$1.2628	\$0.8990	\$1.3546	\$0.9875
31	1,500	\$626	\$1,136	\$1,761	\$554	\$698	\$1,252	\$753	\$1,124	\$1,877	\$663	\$709	\$1,371	\$115.42	6.6%	\$119.32	9.5%	\$1.1743	\$0.8346	\$1.2512	\$0.9142
32	2,000	\$746	\$1,514	\$2,260	\$674	\$931	\$1,605	\$901	\$1,498	\$2,399	\$810	\$945	\$1,755	\$138.97	6.1%	\$150.22	9.4%	\$1.1300	\$0.8024	\$1.1995	\$0.8775
33	3,000	\$986	\$2,271	\$3,257	\$914	\$1,397	\$2,311	\$1,196	\$2,248	\$3,443	\$1,105	\$1,417	\$2,523	\$186.08	5.7%	\$212.03	9.2%	\$1.0858	\$0.7702	\$1.1478	\$0.8409
34	4,000	\$1,226	\$3,028	\$4,255	\$1,154	\$1,862	\$3,016	\$1,491	\$2,997	\$4,488	\$1,401	\$1,890	\$3,290	\$233.18	5.5%	\$273.83	9.1%	\$1.0637	\$0.7541	\$1.1220	\$0.8226
35	5,000	\$1,466	\$3,786	\$5,252	\$1,394	\$2,328	\$3,722	\$1,786	\$3,746	\$5,532	\$1,696	\$2,362	\$4,058	\$280.29	5.3%	\$335.64	9.0%	\$1.0504	\$0.7444	\$1.1065	\$0.8116
36																					
37	<b>Estimated Bill Percentiles</b>																				
38	Winter - 25%	1,300	\$578	\$984	\$1,562			\$694	\$974	\$1,668				\$106.00	6.8%			\$1.2015		\$1.2831	
39	Winter - 50%	2,000	\$746	\$1,514	\$2,260			\$901	\$1,498	\$2,399				\$138.97	6.1%			\$1.1300		\$1.1995	
40	Winter - 75%	3,500	\$1,106	\$2,650	\$3,756			\$1,343	\$2,622	\$3,966				\$209.63	5.6%			\$1.0732		\$1.1330	
41	Summer - 25%	45				\$161	\$21	\$182			\$180	\$21	\$201		\$18.65	10.2%		\$4.0502		\$4.4647	
42	Summer - 50%	350				\$271	\$163	\$434			\$316	\$165	\$481		\$46.73	10.8%		\$1.2407		\$1.3742	
43	Summer - 75%	750				\$373	\$349	\$723			\$441	\$354	\$796		\$72.96	10.1%		\$0.9635		\$1.0607	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-43 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, HIGH WINTER USE

Line  
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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7121	\$0.4206	Cost of Gas		\$0.7010	\$0.4242	
LDAC			\$0.0450		LDAC		\$0.0482		
Customer charge			\$622.61		Customer charge		\$684.87		
Sales rate					Sales rate				
First Block Size			0	0	First Block Size		0	0	
Block 1			\$0.2216	\$0.1013	Block 1		\$0.2684	\$0.1227	
Block 2			\$0.2216	\$0.1013	Block 2		\$0.2684	\$0.1227	

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$667	\$151	\$818	\$643	\$93	\$736	\$739	\$150	\$888	\$709	\$94	\$804	\$70.04	8.6%	\$67.90	9.2%	\$4.0918	\$3.6800	\$4.4420	\$4.0195
500	\$733	\$379	\$1,112	\$673	\$233	\$906	\$819	\$375	\$1,194	\$746	\$236	\$982	\$81.72	7.3%	\$76.37	8.4%	\$2.2239	\$1.8121	\$2.3874	\$1.9649
1,000	\$844	\$757	\$1,601	\$724	\$466	\$1,190	\$953	\$749	\$1,702	\$808	\$472	\$1,280	\$101.18	6.3%	\$90.48	7.6%	\$1.6013	\$1.1895	\$1.7025	\$1.2800
1,250	\$900	\$946	\$1,846	\$749	\$582	\$1,331	\$1,020	\$937	\$1,957	\$838	\$591	\$1,429	\$110.91	6.0%	\$97.53	7.3%	\$1.4768	\$1.0650	\$1.5655	\$1.1430
1,500	\$955	\$1,136	\$2,091	\$775	\$698	\$1,473	\$1,087	\$1,124	\$2,211	\$869	\$709	\$1,578	\$120.63	5.8%	\$104.59	7.1%	\$1.3938	\$0.9820	\$1.4742	\$1.0517
1,750	\$1,010	\$1,325	\$2,335	\$800	\$815	\$1,615	\$1,155	\$1,311	\$2,466	\$900	\$827	\$1,726	\$130.36	5.6%	\$111.64	6.9%	\$1.3345	\$0.9227	\$1.4090	\$0.9865
2,000	\$1,066	\$1,514	\$2,580	\$825	\$931	\$1,756	\$1,222	\$1,498	\$2,720	\$930	\$945	\$1,875	\$140.09	5.4%	\$118.70	6.8%	\$1.2900	\$0.8782	\$1.3601	\$0.9376
2,500	\$1,177	\$1,893	\$3,069	\$876	\$1,164	\$2,040	\$1,356	\$1,873	\$3,229	\$992	\$1,181	\$2,173	\$159.55	5.2%	\$132.81	6.5%	\$1.2277	\$0.8159	\$1.2916	\$0.8691
3,000	\$1,287	\$2,271	\$3,559	\$927	\$1,397	\$2,323	\$1,490	\$2,248	\$3,738	\$1,053	\$1,417	\$2,470	\$179.01	5.0%	\$146.92	6.3%	\$1.1862	\$0.7744	\$1.2459	\$0.8234
3,500	\$1,398	\$2,650	\$4,048	\$977	\$1,630	\$2,607	\$1,624	\$2,622	\$4,247	\$1,114	\$1,654	\$2,768	\$198.47	4.9%	\$161.03	6.2%	\$1.1566	\$0.7448	\$1.2133	\$0.7908
4,000	\$1,509	\$3,028	\$4,537	\$1,028	\$1,862	\$2,890	\$1,758	\$2,997	\$4,755	\$1,176	\$1,890	\$3,065	\$217.92	4.8%	\$175.14	6.1%	\$1.1344	\$0.7226	\$1.1888	\$0.7663
4,500	\$1,620	\$3,407	\$5,027	\$1,078	\$2,095	\$3,174	\$1,893	\$3,372	\$5,264	\$1,237	\$2,126	\$3,363	\$237.38	4.7%	\$189.25	6.0%	\$1.1171	\$0.7053	\$1.1698	\$0.7473
5,000	\$1,731	\$3,786	\$5,516	\$1,129	\$2,328	\$3,457	\$2,027	\$3,746	\$5,773	\$1,298	\$2,362	\$3,660	\$256.84	4.7%	\$203.35	5.9%	\$1.1032	\$0.6914	\$1.1546	\$0.7321
6,000	\$1,952	\$4,543	\$6,495	\$1,230	\$2,794	\$4,024	\$2,295	\$4,495	\$6,791	\$1,421	\$2,835	\$4,256	\$295.76	4.6%	\$231.57	5.8%	\$1.0825	\$0.6707	\$1.1318	\$0.7093
7,000	\$2,174	\$5,300	\$7,474	\$1,332	\$3,259	\$4,591	\$2,564	\$5,245	\$7,808	\$1,544	\$3,307	\$4,851	\$334.67	4.5%	\$259.79	5.7%	\$1.0676	\$0.6558	\$1.1155	\$0.6930
8,000	\$2,395	\$6,057	\$8,452	\$1,433	\$3,725	\$5,158	\$2,832	\$5,994	\$8,826	\$1,666	\$3,779	\$5,446	\$373.59	4.4%	\$288.01	5.6%	\$1.0565	\$0.6447	\$1.1032	\$0.6807
9,000	\$2,617	\$6,814	\$9,431	\$1,534	\$4,190	\$5,725	\$3,100	\$6,743	\$9,843	\$1,789	\$4,252	\$6,041	\$412.50	4.4%	\$316.23	5.5%	\$1.0479	\$0.6361	\$1.0937	\$0.6712
10,000	\$2,839	\$7,571	\$10,410	\$1,636	\$4,656	\$6,292	\$3,369	\$7,492	\$10,861	\$1,912	\$4,724	\$6,636	\$451.42	4.3%	\$344.45	5.5%	\$1.0410	\$0.6292	\$1.0861	\$0.6636
15,000	\$3,947	\$11,357	\$15,303	\$2,142	\$6,984	\$9,126	\$4,711	\$11,238	\$15,949	\$2,525	\$7,086	\$9,612	\$646.00	4.2%	\$485.54	5.3%	\$1.0202	\$0.6084	\$1.0633	\$0.6408
20,000	\$5,055	\$15,142	\$20,197	\$2,649	\$9,312	\$11,961	\$6,053	\$14,985	\$21,037	\$3,139	\$9,449	\$12,587	\$840.58	4.2%	\$626.63	5.2%	\$1.0098	\$0.5980	\$1.0519	\$0.6294

37 **Estimated Bill Percentiles**

38 Winter - 25%	9,000	\$2,617	\$6,814	\$9,431			\$3,100	\$6,743	\$9,843				\$412.50	4.4%			\$1.0479		\$1.0937	
39 Winter - 50%	15,000	\$3,947	\$11,357	\$15,303			\$4,711	\$11,238	\$15,949				\$646.00	4.2%			\$1.0202		\$1.0633	
40 Winter - 75%	25,000	\$6,163	\$18,928	\$25,090			\$7,394	\$18,731	\$26,125				\$1,035.16	4.1%			\$1.0036		\$1.0450	
41 Summer - 25%	450				\$668	\$210	\$878			\$740	\$213	\$953			\$74.96	8.5%		\$1.9505		\$2.1171
42 Summer - 50%	3,500				\$977	\$1,630	\$2,607			\$1,114	\$1,654	\$2,768			\$161.03	6.2%		\$0.7448		\$0.7908
43 Summer - 75%	10,000				\$1,636	\$4,656	\$6,292			\$1,912	\$4,724	\$6,636			\$344.45	5.5%		\$0.6292		\$0.6636

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7305	\$0.4574	Cost of Gas	\$0.7194	\$0.4610
LDAC	\$0.0450		LDAC	\$0.0482	
Customer charge	\$48.36		Customer charge	\$55.61	
Sales rate			Sales rate		
First Block Size	100	100	First Block Size	100	100
Block 1	\$0.2390	\$0.2390	Block 1	\$0.3460	\$0.3460
Block 2	\$0.1553	\$0.1553	Block 2	\$0.2060	\$0.2060

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$48	\$0	\$48	\$48	\$0	\$48	\$56	\$0	\$56	\$56	\$0	\$56	\$7.25	15.0%	\$7.25	15.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$51	\$8	\$59	\$51	\$5	\$56	\$59	\$8	\$67	\$59	\$5	\$64	\$8.25	14.1%	\$8.39	15.0%	\$5.8505	\$5.5774	\$6.6750	\$6.4166
25	\$54	\$19	\$74	\$54	\$13	\$67	\$64	\$19	\$83	\$64	\$13	\$77	\$9.73	13.2%	\$10.10	15.1%	\$2.9489	\$2.6758	\$3.3382	\$3.0798
50	\$60	\$39	\$99	\$60	\$25	\$85	\$73	\$38	\$111	\$73	\$25	\$98	\$12.21	12.3%	\$12.95	15.2%	\$1.9817	\$1.7086	\$2.2259	\$1.9675
75	\$66	\$58	\$124	\$66	\$38	\$104	\$82	\$58	\$139	\$82	\$38	\$120	\$14.69	11.8%	\$15.79	15.2%	\$1.6593	\$1.3862	\$1.8552	\$1.5968
100	\$72	\$78	\$150	\$72	\$50	\$123	\$90	\$77	\$167	\$90	\$51	\$141	\$17.17	11.5%	\$18.64	15.2%	\$1.4981	\$1.2250	\$1.6698	\$1.4114
150	\$80	\$116	\$196	\$80	\$75	\$155	\$101	\$115	\$216	\$101	\$76	\$177	\$19.31	9.8%	\$21.52	13.8%	\$1.3090	\$1.0359	\$1.4377	\$1.1793
200	\$88	\$155	\$243	\$88	\$100	\$188	\$111	\$154	\$264	\$111	\$102	\$213	\$21.46	8.8%	\$24.40	13.0%	\$1.2145	\$0.9414	\$1.3217	\$1.0633
250	\$96	\$194	\$289	\$96	\$126	\$221	\$121	\$192	\$313	\$121	\$127	\$248	\$23.60	8.2%	\$27.27	12.3%	\$1.1577	\$0.8846	\$1.2521	\$0.9937
300	\$103	\$233	\$336	\$103	\$151	\$254	\$131	\$230	\$362	\$131	\$153	\$284	\$25.74	7.7%	\$30.15	11.9%	\$1.1199	\$0.8468	\$1.2057	\$0.9473
350	\$111	\$271	\$383	\$111	\$176	\$287	\$142	\$269	\$410	\$142	\$178	\$320	\$27.89	7.3%	\$33.03	11.5%	\$1.0929	\$0.8198	\$1.1726	\$0.9142
400	\$119	\$310	\$429	\$119	\$201	\$320	\$152	\$307	\$459	\$152	\$204	\$356	\$30.03	7.0%	\$35.91	11.2%	\$1.0726	\$0.7995	\$1.1477	\$0.8893
500	\$134	\$388	\$522	\$134	\$251	\$386	\$173	\$384	\$556	\$173	\$255	\$427	\$34.32	6.6%	\$41.67	10.8%	\$1.0443	\$0.7712	\$1.1129	\$0.8545
600	\$150	\$465	\$615	\$150	\$301	\$451	\$193	\$461	\$654	\$193	\$306	\$499	\$38.61	6.3%	\$47.43	10.5%	\$1.0254	\$0.7523	\$1.0897	\$0.8313
700	\$165	\$543	\$708	\$165	\$352	\$517	\$214	\$537	\$751	\$214	\$356	\$570	\$42.90	6.1%	\$53.19	10.3%	\$1.0118	\$0.7387	\$1.0731	\$0.8147
800	\$181	\$620	\$801	\$181	\$402	\$583	\$234	\$614	\$849	\$234	\$407	\$642	\$47.18	5.9%	\$58.94	10.1%	\$1.0017	\$0.7286	\$1.0607	\$0.8023
900	\$197	\$698	\$894	\$197	\$452	\$649	\$255	\$691	\$946	\$255	\$458	\$713	\$51.47	5.8%	\$64.70	10.0%	\$0.9938	\$0.7207	\$1.0510	\$0.7926
1,000	\$212	\$776	\$988	\$212	\$502	\$714	\$276	\$768	\$1,043	\$276	\$509	\$785	\$55.76	5.6%	\$70.46	9.9%	\$0.9875	\$0.7144	\$1.0433	\$0.7849
1,250	\$251	\$969	\$1,220	\$251	\$628	\$879	\$327	\$960	\$1,287	\$327	\$637	\$964	\$66.48	5.4%	\$84.85	9.7%	\$0.9762	\$0.7031	\$1.0294	\$0.7710
1,500	\$290	\$1,163	\$1,453	\$290	\$754	\$1,043	\$379	\$1,151	\$1,530	\$379	\$764	\$1,143	\$77.20	5.3%	\$99.25	9.5%	\$0.9686	\$0.6955	\$1.0201	\$0.7617
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	45	\$59	\$35	\$94			\$71	\$35	\$106				\$11.72	12.5%			\$2.0892		\$2.3495	
Winter - 50%	175	\$84	\$136	\$220			\$106	\$134	\$240				\$20.38	9.3%			\$1.2550		\$1.3714	
Winter - 75%	450	\$127	\$349	\$476			\$162	\$345	\$508				\$32.18	6.8%			\$1.0569		\$1.1284	
Summer - 25%	6			\$50	\$3	\$53				\$58	\$3	\$61			\$7.94	15.0%		\$8.8014		\$10.1242
Summer - 50%	60			\$63	\$30	\$93				\$76	\$31	\$107			\$14.08	15.2%		\$1.5474		\$1.7821
Summer - 75%	250			\$96	\$126	\$221				\$121	\$127	\$248			\$27.27	12.3%		\$0.8846		\$0.9937

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7305	\$0.4574	Cost of Gas	\$0.7194	\$0.4610
LDAC	\$0.0450		LDAC	\$0.0482	
Customer charge	\$145.08		Customer charge	\$159.59	
Sales rate			Sales rate		
First Block Size	1000	1000	First Block Size	1000	1000
Block 1	\$0.2052	\$0.1487	Block 1	\$0.2739	\$0.2155
Block 2	\$0.1367	\$0.0845	Block 2	\$0.1897	\$0.1192

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$186	\$155	\$341	\$175	\$100	\$275	\$214	\$154	\$368	\$203	\$102	\$305	\$26.67	7.8%	\$29.24	10.6%	\$1.7061	\$1.3765	\$1.8394	\$1.5227
300	\$207	\$233	\$439	\$190	\$151	\$340	\$242	\$230	\$472	\$224	\$153	\$377	\$32.74	7.5%	\$36.60	10.8%	\$1.4643	\$1.1347	\$1.5734	\$1.2567
400	\$227	\$310	\$537	\$205	\$201	\$406	\$269	\$307	\$576	\$246	\$204	\$449	\$38.82	7.2%	\$43.97	10.8%	\$1.3434	\$1.0138	\$1.4405	\$1.1237
500	\$248	\$388	\$635	\$219	\$251	\$471	\$297	\$384	\$680	\$267	\$255	\$522	\$44.90	7.1%	\$51.33	10.9%	\$1.2709	\$0.9413	\$1.3607	\$1.0439
600	\$268	\$465	\$734	\$234	\$301	\$536	\$324	\$461	\$784	\$289	\$306	\$594	\$50.98	7.0%	\$58.69	11.0%	\$1.2225	\$0.8929	\$1.3075	\$0.9907
700	\$289	\$543	\$832	\$249	\$352	\$601	\$351	\$537	\$889	\$310	\$356	\$667	\$57.06	6.9%	\$66.06	11.0%	\$1.1880	\$0.8584	\$1.2695	\$0.9527
800	\$309	\$620	\$930	\$264	\$402	\$666	\$379	\$614	\$993	\$332	\$407	\$739	\$63.14	6.8%	\$73.42	11.0%	\$1.1621	\$0.8325	\$1.2410	\$0.9242
900	\$330	\$698	\$1,028	\$279	\$452	\$731	\$406	\$691	\$1,097	\$354	\$458	\$812	\$69.22	6.7%	\$80.79	11.1%	\$1.1419	\$0.8123	\$1.2188	\$0.9021
1,000	\$350	\$776	\$1,126	\$294	\$502	\$796	\$433	\$768	\$1,201	\$375	\$509	\$884	\$75.29	6.7%	\$88.15	11.1%	\$1.1258	\$0.7962	\$1.2011	\$0.8843
1,100	\$364	\$853	\$1,217	\$302	\$553	\$855	\$452	\$844	\$1,297	\$387	\$560	\$947	\$79.80	6.6%	\$92.31	10.8%	\$1.1064	\$0.7772	\$1.1789	\$0.8611
1,200	\$378	\$931	\$1,308	\$311	\$603	\$914	\$471	\$921	\$1,393	\$399	\$611	\$1,010	\$84.31	6.4%	\$96.46	10.6%	\$1.0902	\$0.7613	\$1.1604	\$0.8417
1,300	\$391	\$1,008	\$1,399	\$319	\$653	\$972	\$490	\$998	\$1,488	\$411	\$662	\$1,073	\$88.82	6.3%	\$100.62	10.3%	\$1.0765	\$0.7479	\$1.1448	\$0.8253
1,400	\$405	\$1,086	\$1,491	\$328	\$703	\$1,031	\$509	\$1,075	\$1,584	\$423	\$713	\$1,136	\$93.33	6.3%	\$104.77	10.2%	\$1.0648	\$0.7364	\$1.1314	\$0.8112
1,500	\$419	\$1,163	\$1,582	\$336	\$754	\$1,090	\$528	\$1,151	\$1,680	\$435	\$764	\$1,199	\$97.84	6.2%	\$108.92	10.0%	\$1.0546	\$0.7264	\$1.1198	\$0.7990
1,750	\$453	\$1,357	\$1,810	\$357	\$879	\$1,236	\$576	\$1,343	\$1,919	\$465	\$891	\$1,356	\$109.12	6.0%	\$119.31	9.7%	\$1.0342	\$0.7065	\$1.0966	\$0.7747
2,000	\$487	\$1,551	\$2,038	\$378	\$1,005	\$1,383	\$623	\$1,535	\$2,158	\$494	\$1,018	\$1,513	\$120.39	5.9%	\$129.70	9.4%	\$1.0190	\$0.6915	\$1.0792	\$0.7564
2,500	\$555	\$1,939	\$2,494	\$421	\$1,256	\$1,677	\$718	\$1,919	\$2,637	\$554	\$1,273	\$1,827	\$142.94	5.7%	\$150.47	9.0%	\$0.9976	\$0.6706	\$1.0548	\$0.7308
3,000	\$624	\$2,327	\$2,950	\$463	\$1,507	\$1,970	\$813	\$2,303	\$3,116	\$614	\$1,528	\$2,141	\$165.48	5.6%	\$171.24	8.7%	\$0.9834	\$0.6567	\$1.0386	\$0.7137
4,000	\$760	\$3,102	\$3,862	\$547	\$2,010	\$2,557	\$1,002	\$3,071	\$4,073	\$733	\$2,037	\$2,770	\$210.58	5.5%	\$212.78	8.3%	\$0.9656	\$0.6392	\$1.0182	\$0.6924
5,000	\$897	\$3,878	\$4,775	\$632	\$2,512	\$3,144	\$1,192	\$3,838	\$5,030	\$852	\$2,546	\$3,398	\$255.67	5.4%	\$254.32	8.1%	\$0.9549	\$0.6288	\$1.0061	\$0.6796
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	1,040	\$356	\$807	\$1,162			\$441	\$798	\$1,239				\$77.10	6.6%			\$1.1176		\$1.1917	
Winter - 50%	2,000	\$487	\$1,551	\$2,038			\$623	\$1,535	\$2,158				\$120.39	5.9%			\$1.0190		\$1.0792	
Winter - 75%	3,500	\$692	\$2,714	\$3,406			\$908	\$2,687	\$3,594				\$188.03	5.5%			\$0.9732		\$1.0269	
Summer - 25%	700			\$249	\$352	\$601				\$310	\$356	\$667			\$66.06	11.0%		\$0.8584		\$0.9527
Summer - 50%	1,040			\$297	\$522	\$820				\$380	\$530	\$909			\$89.81	11.0%		\$0.7881		\$0.8745
Summer - 75%	2,000			\$378	\$1,005	\$1,383				\$494	\$1,018	\$1,513			\$129.70	9.4%		\$0.6915		\$0.7564

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-53 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90%

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7305	\$0.4574	Cost of Gas	\$0.7194	\$0.4610
LDAC	\$0.0450		LDAC	\$0.0482	
Customer charge	\$640.74		Customer charge	\$704.81	
Sales rate			Sales rate		
First Block Size	0	0	First Block Size	0	0
Block 1	\$0.1434	\$0.0688	Block 1	\$0.1741	\$0.0835
Block 2	\$0.1434	\$0.0688	Block 2	\$0.1741	\$0.0835

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$784	\$776	\$1,560	\$710	\$502	\$1,212	\$879	\$768	\$1,646	\$788	\$509	\$1,298	\$86.86	5.6%	\$85.61	7.1%	\$1,5596	\$1,2119	\$1,6465	\$1,2976
2,500	\$999	\$1,939	\$2,938	\$813	\$1,256	\$2,069	\$1,140	\$1,919	\$3,059	\$914	\$1,273	\$2,187	\$121.03	4.1%	\$117.92	5.7%	\$1,1752	\$0,8275	\$1,2236	\$0,8747
5,000	\$1,358	\$3,878	\$5,235	\$985	\$2,512	\$3,497	\$1,575	\$3,838	\$5,413	\$1,122	\$2,546	\$3,669	\$178.00	3.4%	\$171.77	4.9%	\$1,0470	\$0,6993	\$1,0826	\$0,7337
7,500	\$1,716	\$5,816	\$7,532	\$1,157	\$3,768	\$4,925	\$2,010	\$5,757	\$7,767	\$1,331	\$3,819	\$5,150	\$234.96	3.1%	\$225.61	4.6%	\$1,0043	\$0,6566	\$1,0357	\$0,6867
10,000	\$2,075	\$7,755	\$9,830	\$1,329	\$5,024	\$6,353	\$2,445	\$7,676	\$10,122	\$1,540	\$5,092	\$6,632	\$291.92	3.0%	\$279.46	4.4%	\$5,0000	\$0,6353	\$1,0122	\$0,6632
12,500	\$2,433	\$9,694	\$12,127	\$1,501	\$6,280	\$7,781	\$2,880	\$9,595	\$12,476	\$1,749	\$6,365	\$8,114	\$348.88	2.9%	\$333.31	4.3%	\$0,9702	\$0,6225	\$0,9981	\$0,6491
15,000	\$2,792	\$11,633	\$14,424	\$1,673	\$7,536	\$9,209	\$3,316	\$11,514	\$14,830	\$1,957	\$7,638	\$9,596	\$405.84	2.8%	\$387.15	4.2%	\$0,9616	\$0,6139	\$0,9887	\$0,6397
20,000	\$3,509	\$15,510	\$19,019	\$2,017	\$10,048	\$12,065	\$4,186	\$15,353	\$19,539	\$2,375	\$10,185	\$12,560	\$519.76	2.7%	\$494.85	4.1%	\$0,9509	\$0,6032	\$0,9769	\$0,6280
25,000	\$4,226	\$19,388	\$23,613	\$2,361	\$12,560	\$14,921	\$5,056	\$19,191	\$24,247	\$2,792	\$12,731	\$15,523	\$633.68	2.7%	\$602.54	4.0%	\$0,9445	\$5,0000	\$0,9699	\$0,6209
30,000	\$4,943	\$23,265	\$28,208	\$2,705	\$15,072	\$17,777	\$5,926	\$23,029	\$28,955	\$3,210	\$15,277	\$18,487	\$747.61	2.7%	\$710.23	4.0%	\$0,9403	\$0,5926	\$0,9652	\$0,6162
35,000	\$5,660	\$27,143	\$32,802	\$3,049	\$17,584	\$20,633	\$6,797	\$26,867	\$33,664	\$3,628	\$17,823	\$21,451	\$861.53	2.6%	\$817.93	4.0%	\$0,9372	\$0,5895	\$0,9618	\$0,6129
40,000	\$6,377	\$31,020	\$37,397	\$3,393	\$20,096	\$23,489	\$7,667	\$30,705	\$38,372	\$4,045	\$20,369	\$24,414	\$975.45	2.6%	\$925.62	3.9%	\$0,9349	\$0,5872	\$0,9593	\$0,6104
45,000	\$7,094	\$34,898	\$41,991	\$3,737	\$22,608	\$26,345	\$8,537	\$34,543	\$43,081	\$4,463	\$22,915	\$27,378	\$1,089.37	2.6%	\$1,033.31	3.9%	\$0,9331	\$0,5854	\$0,9573	\$0,6084
50,000	\$7,811	\$38,775	\$46,586	\$4,081	\$25,120	\$29,201	\$9,407	\$38,382	\$47,789	\$4,880	\$25,462	\$30,342	\$1,203.29	2.6%	\$1,141.01	3.9%	\$0,9317	\$0,5840	\$0,9558	\$0,6068
55,000	\$8,528	\$42,653	\$51,180	\$4,425	\$27,632	\$32,057	\$10,278	\$42,220	\$52,497	\$5,298	\$28,008	\$33,305	\$1,317.22	2.6%	\$1,248.70	3.9%	\$0,9305	\$0,5828	\$0,9545	\$0,6056
60,000	\$9,245	\$46,530	\$55,775	\$4,769	\$30,144	\$34,913	\$11,148	\$46,058	\$57,206	\$5,715	\$30,554	\$36,269	\$1,431.14	2.6%	\$1,356.39	3.9%	\$0,9296	\$0,5819	\$0,9534	\$0,6045
75,000	\$11,396	\$58,163	\$69,558	\$5,801	\$37,680	\$43,481	\$13,759	\$57,572	\$71,331	\$6,968	\$38,192	\$45,160	\$1,772.90	2.5%	\$1,679.47	3.9%	\$0,9274	\$0,5797	\$0,9511	\$0,6021
100,000	\$14,981	\$77,550	\$92,531	\$7,521	\$50,240	\$57,761	\$18,110	\$76,763	\$94,873	\$9,055	\$50,923	\$59,979	\$2,342.51	2.5%	\$2,217.94	3.8%	\$0,9253	\$0,5776	\$0,9487	\$0,5998
150,000	\$22,151	\$116,325	\$138,476	\$10,961	\$75,360	\$86,321	\$26,813	\$115,145	\$141,957	\$13,231	\$76,385	\$89,616	\$3,481.73	2.5%	\$3,294.87	3.8%	\$0,9232	\$0,5755	\$0,9464	\$0,5974
200,000	\$29,321	\$155,100	\$184,421	\$14,401	\$100,480	\$114,881	\$35,515	\$153,527	\$189,042	\$17,406	\$101,847	\$119,253	\$4,620.95	2.5%	\$4,371.80	3.8%	\$0,9221	\$0,5744	\$0,9452	\$0,5963
37 Estimated Bill Percentiles																				
38 Winter - 25%	10,000	\$2,075	\$7,755	\$9,830				\$2,445	\$7,676	\$10,122				\$291.92	3.0%			\$0,9830		\$1,0122
39 Winter - 50%	15,000	\$2,792	\$11,633	\$14,424				\$3,316	\$11,514	\$14,830				\$405.84	2.8%			\$0,9616		\$0,9887
40 Winter - 75%	30,000	\$4,943	\$23,265	\$28,208				\$5,926	\$23,029	\$28,955				\$747.61	2.7%			\$0,9403		\$0,9652
41 Summer - 25%	5,000			\$985	\$2,512	\$3,497				\$1,122	\$2,546	\$3,669			\$171.77	4.9%		\$0,6993		\$0,7337
42 Summer - 50%	15,000			\$1,673	\$7,536	\$9,209				\$1,957	\$7,638	\$9,596			\$387.15	4.2%		\$0,6139		\$0,6397
43 Summer - 75%	20,000			\$2,017	\$10,048	\$12,065				\$2,375	\$10,185	\$12,560			\$494.85	4.1%		\$0,6032		\$0,6280

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-54 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90%

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574	Cost of Gas		\$0.7194	\$0.4610	
LDAC			\$0.0450		LDAC		\$0.0482		
Customer charge			\$640.74		Customer charge		\$704.81		
Sales rate					Sales rate				
First Block Size			0	0	First Block Size		0	0	
Block 1			\$0.0547	\$0.0297	Block 1		\$0.0667	\$0.0362	
Block 2			\$0.0547	\$0.0297	Block 2		\$0.0667	\$0.0362	

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$695	\$776	\$1,471	\$670	\$502	\$1,173	\$772	\$768	\$1,539	\$741	\$509	\$1,250	\$68.21	4.6%	\$77.43	6.6%	\$1,470.9	\$1,172.8	\$1,539.2	\$1,250.3
2,500	\$777	\$1,939	\$2,716	\$715	\$1,256	\$1,971	\$872	\$1,919	\$2,791	\$795	\$1,273	\$2,068	\$74.42	2.7%	\$97.45	4.9%	\$1,086.5	\$0,788.4	\$1,116.3	\$0,827.4
5,000	\$914	\$3,878	\$4,792	\$789	\$2,512	\$3,301	\$1,038	\$3,838	\$4,877	\$886	\$2,546	\$3,432	\$84.77	1.8%	\$130.83	4.0%	\$0,958.3	\$0,660.2	\$0,975.3	\$0,686.4
7,500	\$1,051	\$5,816	\$6,867	\$863	\$3,768	\$4,631	\$1,205	\$5,757	\$6,962	\$976	\$3,819	\$4,796	\$95.12	1.4%	\$164.22	3.5%	\$0,915.6	\$0,617.5	\$0,928.3	\$0,639.4
10,000	\$1,188	\$7,755	\$8,943	\$938	\$5,024	\$5,962	\$1,372	\$7,676	\$9,048	\$1,067	\$5,092	\$6,159	\$105.47	1.2%	\$197.60	3.3%	\$0,894.3	\$0,596.2	\$0,904.8	\$0,615.9
12,500	\$1,324	\$9,694	\$11,018	\$1,012	\$6,280	\$7,292	\$1,539	\$9,595	\$11,134	\$1,158	\$6,365	\$7,523	\$115.82	1.1%	\$230.98	3.2%	\$0,881.5	\$0,583.4	\$0,890.7	\$0,601.8
15,000	\$1,461	\$11,633	\$13,094	\$1,086	\$7,536	\$8,622	\$1,705	\$11,514	\$13,220	\$1,248	\$7,638	\$8,887	\$126.17	1.0%	\$264.36	3.1%	\$0,872.9	\$0,574.8	\$0,881.3	\$0,592.4
20,000	\$1,735	\$15,510	\$17,245	\$1,235	\$10,048	\$11,283	\$2,039	\$15,353	\$17,392	\$1,429	\$10,185	\$11,614	\$146.87	0.9%	\$331.12	2.9%	\$0,862.2	\$0,564.1	\$0,869.6	\$0,580.7
25,000	\$2,008	\$19,388	\$21,396	\$1,383	\$12,560	\$13,943	\$2,372	\$19,191	\$21,563	\$1,610	\$12,731	\$14,341	\$167.57	0.8%	\$397.88	2.9%	\$0,855.8	\$0,557.7	\$0,862.5	\$0,573.6
30,000	\$2,282	\$23,265	\$25,547	\$1,532	\$15,072	\$16,604	\$2,706	\$23,029	\$25,735	\$1,791	\$15,277	\$17,068	\$188.27	0.7%	\$464.64	2.8%	\$0,851.6	\$0,553.5	\$0,857.8	\$0,568.9
35,000	\$2,555	\$27,143	\$29,698	\$1,680	\$17,584	\$19,264	\$3,040	\$26,867	\$29,907	\$1,972	\$17,823	\$19,796	\$208.97	0.7%	\$531.40	2.8%	\$0,848.5	\$0,550.4	\$0,854.5	\$0,565.6
40,000	\$2,829	\$31,020	\$33,849	\$1,829	\$20,096	\$21,925	\$3,373	\$30,705	\$34,078	\$2,154	\$20,369	\$22,523	\$229.67	0.7%	\$598.16	2.7%	\$0,846.2	\$0,548.1	\$0,852.0	\$0,563.1
45,000	\$3,102	\$34,898	\$38,000	\$1,977	\$22,608	\$24,585	\$3,707	\$34,543	\$38,250	\$2,335	\$22,915	\$25,250	\$250.37	0.7%	\$664.92	2.7%	\$0,844.4	\$0,546.3	\$0,850.0	\$0,561.1
50,000	\$3,376	\$38,775	\$42,151	\$2,126	\$25,120	\$27,246	\$4,040	\$38,382	\$42,422	\$2,516	\$25,462	\$27,977	\$271.07	0.6%	\$731.68	2.7%	\$0,843.0	\$0,544.9	\$0,848.4	\$0,559.5
55,000	\$3,649	\$42,653	\$46,302	\$2,274	\$27,632	\$29,906	\$4,374	\$42,220	\$46,594	\$2,697	\$28,008	\$30,705	\$291.77	0.6%	\$798.44	2.7%	\$0,841.8	\$0,543.7	\$0,847.2	\$0,558.3
60,000	\$3,923	\$46,530	\$50,453	\$2,423	\$30,144	\$32,567	\$4,707	\$46,058	\$50,765	\$2,878	\$30,554	\$33,432	\$312.47	0.6%	\$865.20	2.7%	\$0,840.9	\$0,542.8	\$0,846.1	\$0,557.2
75,000	\$4,743	\$58,163	\$62,906	\$2,868	\$37,680	\$40,548	\$5,708	\$57,572	\$63,280	\$3,421	\$38,192	\$41,614	\$374.57	0.6%	\$1,065.48	2.6%	\$0,838.7	\$0,540.6	\$0,843.7	\$0,554.8
100,000	\$6,111	\$77,550	\$83,661	\$3,611	\$50,240	\$53,851	\$7,376	\$76,763	\$84,139	\$4,327	\$50,923	\$55,250	\$478.07	0.6%	\$1,399.29	2.6%	\$0,836.6	\$0,538.5	\$0,841.4	\$0,552.5
150,000	\$8,846	\$116,325	\$125,171	\$5,096	\$75,360	\$80,456	\$10,711	\$115,145	\$125,856	\$6,138	\$76,385	\$82,523	\$685.06	0.5%	\$2,066.89	2.6%	\$0,834.5	\$0,536.4	\$0,839.0	\$0,550.2
200,000	\$11,581	\$155,100	\$166,681	\$6,581	\$100,480	\$107,061	\$14,046	\$153,527	\$167,573	\$7,949	\$101,847	\$109,795	\$892.06	0.5%	\$2,734.50	2.6%	\$0,833.4	\$0,535.3	\$0,837.9	\$0,549.0
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	4,000	\$860	\$3,102	\$3,962			\$972	\$3,071	\$4,042				\$80.63	2.0%			\$0,990.4		\$1,010.5	
Winter - 50%	30,000	\$2,282	\$23,265	\$25,547			\$2,706	\$23,029	\$25,735				\$188.27	0.7%			\$0,851.6		\$0,857.8	
Winter - 75%	100,000	\$6,111	\$77,550	\$83,661			\$7,376	\$76,763	\$84,139				\$478.07	0.6%			\$0,836.6		\$0,841.4	
Summer - 25%	15,000				\$1,086	\$7,536	\$8,622			\$1,248	\$7,638	\$8,887			\$264.36	3.1%		\$0,574.8		\$0,592.4
Summer - 50%	50,000				\$2,126	\$25,120	\$27,246			\$2,516	\$25,462	\$27,977			\$731.68	2.7%		\$0,544.9		\$0,559.5
Summer - 75%	80,000				\$3,017	\$40,192	\$43,209			\$3,602	\$40,739	\$44,341			\$1,132.25	2.6%		\$0,540.1		\$0,554.3

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE RESIDENTIAL TO ENERGNORTH RATE R-1 : RESIDENTIAL NON-HEATING

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas		\$0.7051	\$0.4404	
					LDAC		\$0.0672		
Customer charge			\$9.00		Customer charge		\$21.50		
Sales rate					Sales rate				
First Block Size			80	80	First Block Size		0	0	
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1		\$0.2446	\$0.2446	
Block 2			\$0.9442	\$0.9442	Block 2		\$0.2446	\$0.2446	
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$9.00	\$0.00	\$9.00	\$9.00	\$0.00	\$9.00	\$21.50	\$0.00	\$21.50	\$21.50	\$0.00	\$21.50	\$12.50	138.9%	\$12.50	138.9%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	\$11.30	\$3.07	\$14.37	\$11.30	\$1.26	\$12.56	\$21.99	\$1.54	\$23.53	\$21.99	\$1.02	\$23.00	\$9.16	63.7%	\$10.44	83.1%	\$7.1874	\$6.2803	\$11.7670	\$11.5023
4	\$13.61	\$6.14	\$19.75	\$13.61	\$2.51	\$16.12	\$22.48	\$3.09	\$25.57	\$22.48	\$2.03	\$24.51	\$5.82	29.5%	\$8.39	52.0%	\$4.9374	\$4.0303	\$6.3920	\$6.1273
6	\$15.91	\$9.21	\$25.12	\$15.91	\$3.77	\$19.68	\$22.97	\$4.63	\$27.60	\$22.97	\$3.05	\$26.01	\$2.48	9.9%	\$6.33	32.2%	\$4.1874	\$3.2803	\$4.6003	\$4.3356
8	\$18.22	\$12.28	\$30.50	\$18.22	\$5.02	\$23.24	\$23.46	\$6.18	\$29.64	\$23.46	\$4.06	\$27.52	-\$0.86	-2.8%	\$4.28	18.4%	\$3.8124	\$2.9053	\$3.7045	\$3.4398
10	\$20.52	\$15.35	\$35.87	\$20.52	\$6.28	\$26.80	\$23.95	\$7.72	\$31.67	\$23.95	\$5.08	\$29.02	-\$4.20	-11.7%	\$2.22	8.3%	\$3.5874	\$2.6803	\$3.1670	\$2.9023
15	\$26.28	\$23.03	\$49.31	\$26.28	\$9.42	\$35.70	\$25.17	\$11.58	\$36.75	\$25.17	\$7.61	\$32.78	-\$12.50	-25.5%	-\$2.92	-8.2%	\$3.2874	\$2.3803	\$2.4503	\$2.1856
20	\$32.04	\$30.70	\$62.75	\$32.04	\$12.56	\$44.61	\$26.39	\$15.45	\$41.84	\$26.39	\$10.15	\$36.55	-\$20.91	-33.3%	-\$8.06	-18.1%	\$3.1374	\$2.2303	\$2.0920	\$1.8273
25	\$37.81	\$38.38	\$76.19	\$37.81	\$15.70	\$53.51	\$27.62	\$19.31	\$46.92	\$27.62	\$12.69	\$40.31	-\$29.26	-38.4%	-\$13.20	-24.7%	\$3.0474	\$2.1403	\$1.8770	\$1.6123
30	\$43.57	\$46.06	\$89.62	\$43.57	\$18.84	\$62.41	\$28.84	\$23.17	\$52.01	\$28.84	\$15.23	\$44.07	-\$37.61	-42.0%	-\$18.34	-29.4%	\$2.9874	\$2.0803	\$1.7336	\$1.4689
35	\$49.33	\$53.73	\$103.06	\$49.33	\$21.98	\$71.31	\$30.06	\$27.03	\$57.09	\$30.06	\$17.77	\$47.83	-\$45.96	-44.6%	-\$23.48	-32.9%	\$2.9445	\$2.0374	\$1.6313	\$1.3666
40	\$55.09	\$61.41	\$116.50	\$55.09	\$25.12	\$80.21	\$31.29	\$30.89	\$62.18	\$31.29	\$20.31	\$51.59	-\$54.32	-46.6%	-\$28.62	-35.7%	\$2.9124	\$2.0053	\$1.5545	\$1.2898
45	\$60.85	\$69.08	\$129.93	\$60.85	\$28.26	\$89.11	\$32.51	\$34.75	\$67.26	\$32.51	\$22.84	\$55.35	-\$62.67	-48.2%	-\$33.76	-37.9%	\$2.8874	\$1.9803	\$1.4948	\$1.2301
50	\$66.61	\$76.76	\$143.37	\$66.61	\$31.41	\$98.02	\$33.73	\$38.62	\$72.35	\$33.73	\$25.38	\$59.11	-\$71.02	-49.5%	-\$38.90	-39.7%	\$2.8674	\$1.9603	\$1.4470	\$1.1823
60	\$78.13	\$92.11	\$170.24	\$78.13	\$37.69	\$115.82	\$36.18	\$46.34	\$82.52	\$36.18	\$30.46	\$66.64	-\$87.73	-51.5%	-\$49.18	-42.5%	\$2.8374	\$1.9303	\$1.3753	\$1.1106
70	\$89.65	\$107.46	\$197.12	\$89.65	\$43.97	\$133.62	\$38.63	\$54.06	\$92.69	\$38.63	\$35.53	\$74.16	-\$104.43	-53.0%	-\$59.46	-44.5%	\$2.8160	\$1.9089	\$1.3241	\$1.0594
80	\$101.18	\$122.82	\$223.99	\$101.18	\$50.25	\$151.42	\$41.07	\$61.79	\$102.86	\$41.07	\$40.61	\$81.68	-\$121.13	-54.1%	-\$69.74	-46.1%	\$2.7999	\$1.8928	\$1.2857	\$1.0210
90	\$110.62	\$138.17	\$248.79	\$110.62	\$56.53	\$167.15	\$43.52	\$69.51	\$113.03	\$43.52	\$45.69	\$89.21	-\$135.76	-54.6%	-\$77.94	-46.6%	\$2.7643	\$1.8572	\$1.2559	\$0.9912
100	\$120.06	\$153.52	\$273.58	\$120.06	\$62.81	\$182.87	\$45.96	\$77.23	\$123.20	\$45.96	\$50.76	\$96.73	-\$150.38	-55.0%	-\$86.14	-47.1%	\$2.7358	\$1.8287	\$1.2320	\$0.9673
200	\$214.48	\$307.04	\$521.52	\$214.48	\$125.62	\$340.10	\$70.43	\$154.47	\$224.90	\$70.43	\$101.53	\$171.96	-\$296.62	-56.9%	-\$168.14	-49.4%	\$2.6076	\$1.7005	\$1.1245	\$0.8598
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	8	\$18.22	\$12.28	\$30.50			\$23.46	\$6.18	\$29.64				-\$0.86	-2.8%			\$3.8124		\$3.7045	
Winter - 50%	20	\$32.04	\$30.70	\$62.75			\$26.39	\$15.45	\$41.84				-\$20.91	-33.3%			\$3.1374		\$2.0920	
Winter - 75%	30	\$43.57	\$46.06	\$89.62			\$28.84	\$23.17	\$52.01				-\$37.61	-42.0%			\$2.9874		\$1.7336	
Summer - 25%	5				\$14.76	\$3.14	\$17.90			\$22.72	\$2.54	\$25.26			\$7.36	41.1%		\$3.5803		\$5.0523
Summer - 50%	11				\$21.67	\$6.91	\$28.58			\$24.19	\$5.58	\$29.78			\$1.19	4.2%		\$2.5985		\$2.7068
Summer - 75%	20				\$32.04	\$12.56	\$44.61			\$26.39	\$10.15	\$36.55			-\$8.06	-18.1%		\$2.2303		\$1.8273

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE RESIDENTIAL TO ENERGNORTH RATE R-3 : RESIDENTIAL HEATING

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas		\$0.7051	\$0.4404	
					LDAC		\$0.0672		
Customer charge			\$9.00		Customer charge		\$25.50		
Sales rate					Sales rate				
First Block Size			80	80	First Block Size		100	20	
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1		\$0.5201	\$0.5201	
Block 2			\$0.9442	\$0.9442	Block 2		\$0.4176	\$0.4176	
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$9.00	\$0.00	\$9.00	\$9.00	\$0.00	\$9.00	\$25.50	\$0.00	\$25.50	\$25.50	\$0.00	\$25.50	\$16.50	183.3%	\$16.50	183.3%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$20.52	\$15.35	\$35.87	\$20.52	\$6.28	\$26.80	\$30.70	\$7.72	\$38.42	\$30.70	\$5.08	\$35.78	\$2.55	7.1%	\$8.97	33.5%	\$3.5874	\$2.6803	\$3.8424	\$3.5777
25	\$37.81	\$38.38	\$76.19	\$37.81	\$15.70	\$53.51	\$38.50	\$19.31	\$57.81	\$37.99	\$12.69	\$50.68	-\$18.37	-24.1%	-\$2.83	-5.3%	\$3.0474	\$2.1403	\$2.3124	\$2.0272
50	\$66.61	\$76.76	\$143.37	\$66.61	\$31.41	\$98.02	\$51.51	\$38.62	\$90.12	\$48.43	\$25.38	\$73.81	-\$53.25	-37.1%	-\$24.20	-24.7%	\$2.8674	\$1.9603	\$1.8024	\$1.4762
75	\$95.42	\$115.14	\$210.56	\$95.42	\$47.11	\$142.52	\$64.51	\$57.92	\$122.43	\$58.87	\$38.07	\$96.94	-\$88.12	-41.9%	-\$45.58	-32.0%	\$2.8074	\$1.9003	\$1.6324	\$1.2926
100	\$120.06	\$153.52	\$273.58	\$120.06	\$62.81	\$182.87	\$77.51	\$77.23	\$154.74	\$69.31	\$50.76	\$120.07	-\$118.84	-43.4%	-\$62.80	-34.3%	\$2.7358	\$1.8287	\$1.5474	\$1.2007
125	\$143.67	\$191.90	\$335.57	\$143.67	\$78.51	\$222.18	\$87.95	\$96.54	\$184.49	\$79.75	\$63.45	\$143.21	-\$151.07	-45.0%	-\$78.97	-35.5%	\$2.6845	\$1.7774	\$1.4759	\$1.1456
150	\$167.27	\$230.28	\$397.55	\$167.27	\$94.22	\$261.49	\$98.39	\$115.85	\$214.24	\$90.19	\$76.14	\$166.34	-\$183.31	-46.1%	-\$95.15	-36.4%	\$2.6503	\$1.7432	\$1.4283	\$1.1089
175	\$190.88	\$268.66	\$459.54	\$190.88	\$109.92	\$300.79	\$108.83	\$135.16	\$243.99	\$100.63	\$88.84	\$189.47	-\$215.54	-46.9%	-\$111.32	-37.0%	\$2.6259	\$1.7188	\$1.3942	\$1.0827
200	\$214.48	\$307.04	\$521.52	\$214.48	\$125.62	\$340.10	\$119.27	\$154.47	\$273.74	\$111.07	\$101.53	\$212.60	-\$247.78	-47.5%	-\$127.50	-37.5%	\$2.6076	\$1.7005	\$1.3687	\$1.0630
225	\$234.35	\$345.42	\$579.77	\$234.35	\$141.32	\$375.67	\$129.71	\$173.77	\$303.49	\$121.51	\$114.22	\$235.73	-\$276.28	-47.7%	-\$139.94	-37.3%	\$2.5767	\$1.6696	\$1.3488	\$1.0477
250	\$254.21	\$383.80	\$638.01	\$254.21	\$157.03	\$411.24	\$140.15	\$193.08	\$333.24	\$131.95	\$126.91	\$258.86	-\$304.77	-47.8%	-\$152.37	-37.1%	\$2.5520	\$1.6449	\$1.3329	\$1.0355
275	\$274.08	\$422.18	\$696.26	\$274.08	\$172.73	\$446.80	\$150.59	\$212.39	\$362.99	\$142.39	\$139.60	\$281.99	-\$333.27	-47.9%	-\$164.81	-36.9%	\$2.5318	\$1.6247	\$1.3199	\$1.0254
300	\$293.94	\$460.56	\$754.50	\$293.94	\$188.43	\$482.37	\$161.03	\$231.70	\$392.73	\$152.84	\$152.29	\$305.13	-\$361.77	-47.9%	-\$177.24	-36.7%	\$2.5150	\$1.6079	\$1.3091	\$1.0171
350	\$333.67	\$537.32	\$870.99	\$333.67	\$219.84	\$553.51	\$181.92	\$270.32	\$452.23	\$173.72	\$177.67	\$351.39	-\$418.76	-48.1%	-\$202.12	-36.5%	\$2.4885	\$1.5814	\$1.2921	\$1.0040
400	\$373.40	\$614.08	\$987.48	\$373.40	\$251.24	\$624.64	\$202.80	\$308.93	\$511.73	\$194.60	\$203.05	\$397.65	-\$475.75	-48.2%	-\$226.99	-36.3%	\$2.4687	\$1.5616	\$1.2793	\$0.9941
450	\$413.13	\$690.84	\$1,103.97	\$413.13	\$282.65	\$695.78	\$223.68	\$347.55	\$571.23	\$215.48	\$228.43	\$443.91	-\$532.74	-48.3%	-\$251.86	-36.2%	\$2.4533	\$1.5462	\$1.2694	\$0.9865
500	\$452.86	\$767.60	\$1,220.46	\$452.86	\$314.05	\$766.91	\$244.56	\$386.17	\$630.72	\$236.36	\$253.82	\$490.18	-\$589.74	-48.3%	-\$276.73	-36.1%	\$2.4409	\$1.5338	\$1.2614	\$0.9804
750	\$651.51	\$1,151.40	\$1,802.91	\$651.51	\$471.08	\$1,122.59	\$348.96	\$579.25	\$928.21	\$340.76	\$380.72	\$721.49	-\$874.70	-48.5%	-\$401.10	-35.7%	\$2.4039	\$1.4968	\$1.2376	\$0.9620
1,000	\$850.16	\$1,535.20	\$2,385.36	\$850.16	\$628.10	\$1,478.26	\$453.37	\$772.33	\$1,225.70	\$445.17	\$507.63	\$952.80	-\$1,159.66	-48.6%	-\$525.46	-35.5%	\$2.3854	\$1.4783	\$1.2257	\$0.9528
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	60	\$78.13	\$92.11	\$170.24			\$56.71	\$46.34	\$103.05				-\$67.20	-39.5%			\$2.8374		\$1.7174	
Winter - 50%	100	\$120.06	\$153.52	\$273.58			\$77.51	\$77.23	\$154.74				-\$118.84	-43.4%			\$2.7358		\$1.5474	
Winter - 75%	175	\$190.88	\$268.66	\$459.54			\$108.83	\$135.16	\$243.99				-\$215.54	-46.9%			\$2.6259		\$1.3942	
Summer - 25%	12			\$22.83	\$7.54	\$30.36				\$31.74	\$6.09	\$37.83			\$7.47	24.6%	\$2.5303		\$3.1527	
Summer - 50%	20			\$32.04	\$12.56	\$44.61				\$35.90	\$10.15	\$46.05			\$1.45	3.2%	\$2.2303		\$2.3027	
Summer - 75%	30			\$43.57	\$18.84	\$62.41				\$40.08	\$15.23	\$55.31			-\$7.10	-11.4%	\$2.0803		\$1.8436	

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGNORTH RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas		\$0.7010	\$0.4242	
					LDAC		\$0.0482		
Customer charge			\$18.00		Customer charge		\$55.61		
Sales rate					Sales rate				
First Block Size			80	80	First Block Size		100	20	
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1		\$0.5689	\$0.5689	
Block 2			\$0.9442	\$0.9442	Block 2		\$0.3130	\$0.3130	
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$18	\$0	\$18	\$18	\$0	\$18	\$56	\$0	\$56	\$56	\$0	\$56	\$37.61	209.0%	\$37.61	209.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$30	\$15	\$45	\$30	\$6	\$36	\$61	\$7	\$69	\$61	\$5	\$66	\$23.92	53.3%	\$30.22	84.4%	\$4.4874	\$3.5803	\$6.8795	\$6.6027
25	\$47	\$38	\$85	\$47	\$16	\$63	\$70	\$19	\$89	\$69	\$12	\$80	\$3.38	4.0%	\$17.86	28.6%	\$3.4074	\$2.5003	\$3.5427	\$3.2147
50	\$76	\$77	\$152	\$76	\$31	\$107	\$84	\$37	\$122	\$76	\$24	\$100	-\$30.85	-20.2%	-\$7.01	-6.6%	\$3.0474	\$2.1403	\$2.4304	\$2.0001
75	\$104	\$115	\$220	\$104	\$47	\$152	\$98	\$56	\$154	\$84	\$35	\$120	-\$65.08	-29.6%	-\$31.88	-21.0%	\$2.9274	\$2.0203	\$2.0596	\$1.5952
100	\$129	\$154	\$283	\$129	\$63	\$192	\$113	\$75	\$187	\$92	\$47	\$139	-\$95.15	-33.7%	-\$52.59	-27.4%	\$2.8258	\$1.9187	\$1.8743	\$1.3928
150	\$176	\$230	\$407	\$176	\$94	\$270	\$128	\$112	\$241	\$108	\$71	\$179	-\$166.01	-40.8%	-\$91.94	-34.0%	\$2.7103	\$1.8032	\$1.6036	\$1.1903
200	\$223	\$307	\$531	\$223	\$126	\$349	\$144	\$150	\$294	\$123	\$94	\$218	-\$236.87	-44.6%	-\$131.28	-37.6%	\$2.6526	\$1.7455	\$1.4682	\$1.0891
250	\$263	\$384	\$647	\$263	\$157	\$420	\$159	\$187	\$347	\$139	\$118	\$257	-\$300.25	-46.4%	-\$163.14	-38.8%	\$2.5880	\$1.6809	\$1.3870	\$1.0284
300	\$303	\$461	\$764	\$303	\$188	\$491	\$175	\$225	\$400	\$155	\$142	\$296	-\$363.63	-47.6%	-\$195.01	-39.7%	\$2.5450	\$1.6379	\$1.3329	\$0.9879
350	\$343	\$537	\$880	\$343	\$220	\$563	\$191	\$262	\$453	\$170	\$165	\$336	-\$427.01	-48.5%	-\$226.87	-40.3%	\$2.5143	\$1.6072	\$1.2942	\$0.9590
400	\$382	\$614	\$996	\$382	\$251	\$634	\$206	\$300	\$506	\$186	\$189	\$375	-\$490.38	-49.2%	-\$258.73	-40.8%	\$2.4912	\$1.5841	\$1.2652	\$0.9373
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$238	\$375	\$612	\$217	\$236	\$453	-\$617.14	-50.2%	-\$322.46	-41.6%	\$2.4589	\$1.5518	\$1.2246	\$0.9069
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$269	\$450	\$719	\$249	\$283	\$532	-\$743.90	-50.9%	-\$386.19	-42.1%	\$2.4374	\$1.5303	\$1.1976	\$0.8867
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$300	\$524	\$825	\$280	\$331	\$611	-\$870.65	-51.4%	-\$449.91	-42.4%	\$2.4220	\$1.5149	\$1.1782	\$0.8722
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$332	\$599	\$931	\$311	\$378	\$689	-\$997.41	-51.7%	-\$513.64	-42.7%	\$2.4105	\$1.5034	\$1.1637	\$0.8614
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$363	\$674	\$1,037	\$342	\$425	\$768	-\$1,124.16	-52.0%	-\$577.36	-42.9%	\$2.4015	\$1.4944	\$1.1525	\$0.8529
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$394	\$749	\$1,143	\$374	\$472	\$846	-\$1,250.92	-52.2%	-\$641.09	-43.1%	\$2.3944	\$1.4873	\$1.1434	\$0.8462
1,250	\$1,058	\$1,919	\$2,977	\$1,058	\$785	\$1,843	\$472	\$937	\$1,409	\$452	\$591	\$1,043	-\$1,567.81	-52.7%	-\$800.41	-43.4%	\$2.3814	\$1.4743	\$1.1272	\$0.8340
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$551	\$1,124	\$1,675	\$530	\$709	\$1,239	-\$1,884.70	-53.0%	-\$959.72	-43.7%	\$2.3728	\$1.4657	\$1.1164	\$0.8259
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	70	\$99	\$107	\$206			\$95	\$52	\$148				-\$58.24	-28.3%			\$2.9445		\$2.1126	
Winter - 50%	200	\$223	\$307	\$531			\$144	\$150	\$294				-\$236.87	-44.6%			\$2.6526		\$1.4682	
Winter - 75%	500	\$462	\$768	\$1,229			\$238	\$375	\$612				-\$617.14	-50.2%			\$2.4589		\$1.2246	
Summer - 25%	0			\$18	\$0	\$18				\$56	\$0	\$56			\$37.61	209.0%		\$0.0000		\$0.0000
Summer - 50%	8			\$27	\$5	\$32				\$60	\$4	\$64			\$31.70	98.3%		\$4.0303		\$7.9931
Summer - 75%	45			\$70	\$28	\$98				\$75	\$21	\$96			-\$2.04	-2.1%		\$2.1803		\$2.1350

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGNORTH RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas		\$0.7010	\$0.4242	
					LDAC		\$0.0482		
Customer charge			\$18.00		Customer charge		\$159.59		
Sales rate					Sales rate				
First Block Size			80	80	First Block Size		1000	400	
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1		\$0.4458	\$0.4458	
Block 2			\$0.9442	\$0.9442	Block 2		\$0.2952	\$0.2952	
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs				
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed		
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer	
0	\$18	\$0	\$18	\$18	\$0	\$18	\$160	\$0	\$160	\$160	\$0	\$160	\$141.59	786.6%	\$141.59	786.6%	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
10	\$30	\$15	\$45	\$30	\$6	\$36	\$164	\$7	\$172	\$164	\$5	\$169	\$126.66	282.3%	\$132.97	371.4%	\$4.4874	\$3.5803	\$17.1539	\$16.8771	
25	\$47	\$38	\$85	\$47	\$16	\$63	\$171	\$19	\$189	\$171	\$12	\$183	\$104.28	122.4%	\$120.04	192.0%	\$3.4074	\$2.5003	\$7.5786	\$7.3018	
50	\$76	\$77	\$152	\$76	\$31	\$107	\$182	\$37	\$219	\$182	\$24	\$206	\$66.97	44.0%	\$98.49	92.0%	\$3.0474	\$2.1403	\$4.3868	\$4.1100	
75	\$104	\$115	\$220	\$104	\$47	\$152	\$193	\$56	\$249	\$193	\$35	\$228	\$29.66	13.5%	\$76.93	50.8%	\$2.9274	\$2.0203	\$3.3229	\$3.0461	
100	\$129	\$154	\$283	\$129	\$63	\$192	\$204	\$75	\$279	\$204	\$47	\$251	-\$3.49	-1.2%	\$59.54	31.0%	\$2.8258	\$1.9187	\$2.7909	\$2.5141	
150	\$176	\$230	\$407	\$176	\$94	\$270	\$226	\$112	\$339	\$226	\$71	\$297	-\$67.70	-16.7%	\$26.84	9.9%	\$2.7103	\$1.8032	\$2.2590	\$1.9822	
200	\$223	\$307	\$531	\$223	\$126	\$349	\$249	\$150	\$399	\$249	\$94	\$343	-\$131.92	-24.9%	-\$5.86	-1.7%	\$2.6526	\$1.7455	\$1.9930	\$1.7162	
250	\$263	\$384	\$647	\$263	\$157	\$420	\$271	\$187	\$458	\$271	\$118	\$389	-\$188.66	-29.2%	-\$31.08	-7.4%	\$2.5880	\$1.6809	\$1.8334	\$1.5566	
300	\$303	\$461	\$764	\$303	\$188	\$491	\$293	\$225	\$518	\$293	\$142	\$435	-\$245.40	-32.1%	-\$56.31	-11.5%	\$2.5450	\$1.6379	\$1.7270	\$1.4502	
350	\$343	\$537	\$880	\$343	\$220	\$563	\$316	\$262	\$578	\$316	\$165	\$481	-\$302.13	-34.3%	-\$81.53	-14.5%	\$2.5143	\$1.6072	\$1.6510	\$1.3742	
400	\$382	\$614	\$996	\$382	\$251	\$634	\$338	\$300	\$638	\$338	\$189	\$527	-\$358.87	-36.0%	-\$106.75	-16.8%	\$2.4912	\$1.5841	\$1.5940	\$1.3172	
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$382	\$375	\$757	\$367	\$236	\$604	-\$472.34	-38.4%	-\$172.26	-22.2%	\$2.4589	\$1.5518	\$1.5142	\$1.2073	
750	\$661	\$1,151	\$1,812	\$661	\$471	\$1,132	\$494	\$562	\$1,056	\$441	\$354	\$796	-\$756.03	-41.7%	-\$336.03	-29.7%	\$2.4159	\$1.5088	\$1.4078	\$1.0607	
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$605	\$749	\$1,355	\$515	\$472	\$987	-\$1,039.72	-43.4%	-\$499.81	-33.6%	\$2.3944	\$1.4873	\$1.3546	\$0.9875	
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$753	\$1,124	\$1,877	\$663	\$709	\$1,371	-\$1,682.41	-47.3%	-\$827.35	-37.6%	\$2.3728	\$1.4657	\$1.2512	\$0.9142	
2,000	\$1,654	\$3,070	\$4,724	\$1,654	\$1,256	\$2,910	\$901	\$1,498	\$2,399	\$810	\$945	\$1,755	-\$2,325.11	-49.2%	-\$1,154.90	-39.7%	\$2.3621	\$1.4550	\$1.1995	\$0.8775	
3,000	\$2,448	\$4,606	\$7,054	\$2,448	\$1,884	\$4,333	\$1,196	\$2,248	\$3,443	\$1,105	\$1,417	\$2,523	-\$3,610.50	-51.2%	-\$1,809.99	-41.8%	\$2.3513	\$1.4442	\$1.1478	\$0.8409	
4,000	\$3,243	\$6,141	\$9,384	\$3,243	\$2,512	\$5,755	\$1,491	\$2,997	\$4,488	\$1,401	\$1,890	\$3,290	-\$4,895.90	-52.2%	-\$2,465.09	-42.8%	\$2.3459	\$1.4388	\$1.1220	\$0.8226	
5,000	\$4,038	\$7,676	\$11,714	\$4,038	\$3,141	\$7,178	\$1,786	\$3,746	\$5,532	\$1,696	\$2,362	\$4,058	-\$6,181.29	-52.8%	-\$3,120.18	-43.5%	\$2.3427	\$1.4356	\$1.1065	\$0.8116	
<b>Estimated Bill Percentiles</b>							\$694	\$974	\$1,668				-\$1,425.33	-46.1%			\$2.3795		\$1.2831		
Winter - 25%	1,300	\$1,098	\$1,996	\$3,093			\$901	\$1,498	\$2,399				-\$2,325.11	-49.2%			\$2.3621		\$1.1995		
Winter - 50%	2,000	\$1,654	\$3,070	\$4,724			\$1,343	\$2,622	\$3,966				-\$4,253.20	-51.7%			\$2.3482		\$1.1330		
Winter - 75%	3,500	\$2,846	\$5,373	\$8,219						\$180	\$21	\$201			\$102.80	104.8%		\$2.1803		\$4.4647	
Summer - 25%	45				\$70	\$28	\$98				\$316	\$165	\$481			-\$81.53	-14.5%		\$1.6072		\$1.3742
Summer - 50%	350				\$343	\$220	\$563				\$441	\$354	\$796			-\$336.03	-29.7%		\$1.5088		\$1.0607
Summer - 75%	750				\$661	\$471	\$1,132														

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGNORTH RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas		\$0.7194	\$0.4610	
LDAC					LDAC		\$0.0482		
Customer charge			\$18.00		Customer charge		\$55.61		
Sales rate					Sales rate				
First Block Size			80	80	First Block Size		100	100	
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1		\$0.3460	\$0.3460	
Block 2			\$0.9442	\$0.9442	Block 2		\$0.2060	\$0.2060	
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$18	\$0	\$18	\$18	\$0	\$18	\$56	\$0	\$56	\$56	\$0	\$56	\$37.61	209.0%	\$37.61	209.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$30	\$15	\$45	\$30	\$6	\$36	\$59	\$8	\$67	\$59	\$5	\$64	\$21.88	48.8%	\$28.36	79.2%	\$4.4874	\$3.5803	\$6.6750	\$6.4166
25	\$47	\$38	\$85	\$47	\$16	\$63	\$64	\$19	\$83	\$64	\$13	\$77	-\$1.73	-2.0%	\$14.49	23.2%	\$3.4074	\$2.5003	\$3.3382	\$3.0798
50	\$76	\$77	\$152	\$76	\$31	\$107	\$73	\$38	\$111	\$73	\$25	\$98	-\$41.07	-27.0%	-\$8.64	-8.1%	\$3.0474	\$2.1403	\$2.2259	\$1.9675
75	\$104	\$115	\$220	\$104	\$47	\$152	\$82	\$58	\$139	\$82	\$38	\$120	-\$80.42	-36.6%	-\$31.77	-21.0%	\$2.9274	\$2.0203	\$1.8552	\$1.5968
100	\$129	\$154	\$283	\$129	\$63	\$192	\$90	\$77	\$167	\$90	\$51	\$141	-\$115.60	-40.9%	-\$50.73	-26.4%	\$2.8258	\$1.9187	\$1.6698	\$1.4114
150	\$176	\$230	\$407	\$176	\$94	\$270	\$101	\$115	\$216	\$101	\$76	\$177	-\$190.89	-47.0%	-\$93.58	-34.6%	\$2.7103	\$1.8032	\$1.4377	\$1.1793
200	\$223	\$307	\$531	\$223	\$126	\$349	\$111	\$154	\$264	\$111	\$102	\$213	-\$266.17	-50.2%	-\$136.43	-39.1%	\$2.6526	\$1.7455	\$1.3217	\$1.0633
250	\$263	\$384	\$647	\$263	\$157	\$420	\$121	\$192	\$313	\$121	\$127	\$248	-\$333.98	-51.6%	-\$171.81	-40.9%	\$2.5880	\$1.6809	\$1.2521	\$0.9937
300	\$303	\$461	\$764	\$303	\$188	\$491	\$131	\$230	\$362	\$131	\$153	\$284	-\$401.79	-52.6%	-\$207.18	-42.2%	\$2.5450	\$1.6379	\$1.2057	\$0.9473
350	\$343	\$537	\$880	\$343	\$220	\$563	\$142	\$269	\$410	\$142	\$178	\$320	-\$469.59	-53.4%	-\$242.55	-43.1%	\$2.5143	\$1.6072	\$1.1726	\$0.9142
400	\$382	\$614	\$996	\$382	\$251	\$634	\$152	\$307	\$459	\$152	\$204	\$356	-\$537.40	-53.9%	-\$277.92	-43.9%	\$2.4912	\$1.5841	\$1.1477	\$0.8893
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$173	\$384	\$556	\$173	\$255	\$427	-\$673.01	-54.7%	-\$348.66	-44.9%	\$2.4589	\$1.5518	\$1.1129	\$0.8545
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$193	\$461	\$654	\$193	\$306	\$499	-\$808.62	-55.3%	-\$419.40	-45.7%	\$2.4374	\$1.5303	\$1.0897	\$0.8313
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$214	\$537	\$751	\$214	\$356	\$570	-\$944.23	-55.7%	-\$490.14	-46.2%	\$2.4220	\$1.5149	\$1.0731	\$0.8147
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$234	\$614	\$849	\$234	\$407	\$642	-\$1,079.85	-56.0%	-\$560.89	-46.6%	\$2.4105	\$1.5034	\$1.0607	\$0.8023
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$255	\$691	\$946	\$255	\$458	\$713	-\$1,215.46	-56.2%	-\$631.63	-47.0%	\$2.4015	\$1.4944	\$1.0510	\$0.7926
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$276	\$768	\$1,043	\$276	\$509	\$785	-\$1,351.07	-56.4%	-\$702.37	-47.2%	\$2.3944	\$1.4873	\$1.0433	\$0.7849
1,250	\$1,058	\$1,919	\$2,977	\$1,058	\$785	\$1,843	\$327	\$960	\$1,287	\$327	\$637	\$964	-\$1,690.10	-56.8%	-\$879.23	-47.7%	\$2.3814	\$1.4743	\$1.0294	\$0.7710
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$379	\$1,151	\$1,530	\$379	\$764	\$1,143	-\$2,029.13	-57.0%	-\$1,056.08	-48.0%	\$2.3728	\$1.4657	\$1.0201	\$0.7617
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	45	\$70	\$69	\$139			\$71	\$35	\$106				-\$33.21	-23.9%			\$3.0874		\$2.3495	
Winter - 50%	175	\$200	\$269	\$469			\$106	\$134	\$240				-\$228.53	-48.8%			\$2.6773		\$1.3714	
Winter - 75%	450	\$422	\$691	\$1,113			\$162	\$345	\$508				-\$605.20	-54.4%			\$2.4733		\$1.1284	
Summer - 25%	6			\$25	\$4	\$29				\$58	\$3	\$61			\$32.06	111.8%		\$4.7803		\$10.1242
Summer - 50%	60			\$87	\$38	\$125				\$76	\$31	\$107			-\$17.89	-14.3%		\$2.0803		\$1.7821
Summer - 75%	250			\$263	\$157	\$420				\$121	\$127	\$248			-\$171.81	-40.9%		\$1.6809		\$0.9937

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas		\$0.7194	\$0.4610	
Customer charge			\$18.00		Customer charge		\$159.59		
Sales rate					Sales rate				
First Block Size			80	80	First Block Size		1000	1000	
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1		\$0.2739	\$0.2155	
Block 2			\$0.9442	\$0.9442	Block 2		\$0.1897	\$0.1192	
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$223	\$307	\$531	\$223	\$126	\$349	\$214	\$154	\$368	\$203	\$102	\$305	-\$162.63	-30.7%	-\$44.56	-12.8%	\$2.6526	\$1.7455	\$1.8394	\$1.5227
300	\$303	\$461	\$764	\$303	\$188	\$491	\$242	\$230	\$472	\$224	\$153	\$377	-\$291.47	-38.2%	-\$114.36	-23.3%	\$2.5450	\$1.6379	\$1.5734	\$1.2567
400	\$382	\$614	\$996	\$382	\$251	\$634	\$269	\$307	\$576	\$246	\$204	\$449	-\$420.30	-42.2%	-\$184.15	-29.1%	\$2.4912	\$1.5841	\$1.4405	\$1.1237
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$297	\$384	\$680	\$267	\$255	\$522	-\$549.13	-44.7%	-\$253.95	-32.7%	\$2.4589	\$1.5518	\$1.3607	\$1.0439
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$324	\$461	\$784	\$289	\$306	\$594	-\$677.96	-46.4%	-\$323.75	-35.3%	\$2.4374	\$1.5303	\$1.3075	\$0.9907
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$351	\$537	\$889	\$310	\$356	\$667	-\$806.79	-47.6%	-\$393.54	-37.1%	\$2.4220	\$1.5149	\$1.2695	\$0.9527
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$379	\$614	\$993	\$332	\$407	\$739	-\$935.62	-48.5%	-\$463.34	-38.5%	\$2.4105	\$1.5034	\$1.2410	\$0.9242
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$406	\$691	\$1,097	\$354	\$458	\$812	-\$1,064.45	-49.2%	-\$533.13	-39.6%	\$2.4015	\$1.4944	\$1.2188	\$0.9021
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$433	\$768	\$1,201	\$375	\$509	\$884	-\$1,193.29	-49.8%	-\$602.93	-40.5%	\$2.3944	\$1.4873	\$1.2011	\$0.8843
1,100	\$939	\$1,689	\$2,627	\$939	\$691	\$1,630	\$452	\$844	\$1,297	\$387	\$560	\$947	-\$1,330.54	-50.6%	-\$682.35	-41.9%	\$2.3885	\$1.4814	\$1.1789	\$0.8611
1,200	\$1,018	\$1,842	\$2,860	\$1,018	\$754	\$1,772	\$471	\$921	\$1,393	\$399	\$611	\$1,010	-\$1,467.79	-51.3%	-\$761.78	-43.0%	\$2.3836	\$1.4765	\$1.1604	\$0.8417
1,300	\$1,098	\$1,996	\$3,093	\$1,098	\$817	\$1,914	\$490	\$998	\$1,488	\$411	\$662	\$1,073	-\$1,605.04	-51.9%	-\$841.20	-43.9%	\$2.3795	\$1.4724	\$1.1448	\$0.8253
1,400	\$1,177	\$2,149	\$3,326	\$1,177	\$879	\$2,056	\$509	\$1,075	\$1,584	\$423	\$713	\$1,136	-\$1,742.29	-52.4%	-\$920.63	-44.8%	\$2.3759	\$1.4688	\$1.1314	\$0.8112
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$528	\$1,151	\$1,680	\$435	\$764	\$1,199	-\$1,879.54	-52.8%	-\$1,000.06	-45.5%	\$2.3728	\$1.4657	\$1.1198	\$0.7990
1,750	\$1,455	\$2,687	\$4,142	\$1,455	\$1,099	\$2,554	\$576	\$1,343	\$1,919	\$465	\$891	\$1,356	-\$2,222.66	-53.7%	-\$1,198.62	-46.9%	\$2.3667	\$1.4596	\$1.0966	\$0.7747
2,000	\$1,654	\$3,070	\$4,724	\$1,654	\$1,256	\$2,910	\$623	\$1,535	\$2,158	\$494	\$1,018	\$1,513	-\$2,565.79	-54.3%	-\$1,397.18	-48.0%	\$2.3621	\$1.4550	\$1.0792	\$0.7564
2,500	\$2,051	\$3,838	\$5,889	\$2,051	\$1,570	\$3,621	\$718	\$1,919	\$2,637	\$554	\$1,273	\$1,827	-\$3,252.04	-55.2%	-\$1,794.31	-49.5%	\$2.3556	\$1.4485	\$1.0548	\$0.7308
3,000	\$2,448	\$4,606	\$7,054	\$2,448	\$1,884	\$4,333	\$813	\$2,303	\$3,116	\$614	\$1,528	\$2,141	-\$3,938.30	-55.8%	-\$2,191.44	-50.6%	\$2.3513	\$1.4442	\$1.0386	\$0.7137
4,000	\$3,243	\$6,141	\$9,384	\$3,243	\$2,512	\$5,755	\$1,002	\$3,071	\$4,073	\$733	\$2,037	\$2,770	-\$5,310.80	-56.6%	-\$2,985.70	-51.9%	\$2.3459	\$1.4388	\$1.0182	\$0.6924
5,000	\$4,038	\$7,676	\$11,714	\$4,038	\$3,141	\$7,178	\$1,192	\$3,838	\$5,030	\$852	\$2,546	\$3,398	-\$6,683.31	-57.1%	-\$3,779.96	-52.7%	\$2.3427	\$1.4356	\$1.0061	\$0.6796
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	1,040	\$891	\$1,597	\$2,488			\$441	\$798	\$1,239				-\$1,248.19	-50.2%			\$2,3919		\$1.1917	
Winter - 50%	2,000	\$1,654	\$3,070	\$4,724			\$623	\$1,535	\$2,158				-\$2,565.79	-54.3%			\$2,3621		\$1.0792	
Winter - 75%	3,500	\$2,846	\$5,373	\$8,219			\$908	\$2,687	\$3,594				-\$4,624.55	-56.3%			\$2,3482		\$1.0269	
Summer - 25%	700			\$621	\$440	\$1,060				\$310	\$356	\$667			-\$393.54	-37.1%	\$1.5149		\$0.9527	
Summer - 50%	1,040			\$891	\$653	\$1,544				\$380	\$530	\$909			-\$634.70	-41.1%	\$1.4848		\$0.8745	
Summer - 75%	2,000			\$1,654	\$1,256	\$2,910				\$494	\$1,018	\$1,513			-\$1,397.18	-48.0%	\$1.4550		\$0.7564	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

1 Winter Season (Jan. - Apr., Nov. - Dec.)  
2 Residential Non-Heating (R1)

3 PROPOSED	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
4 average Usage (Therms)	27	32	31	23	17	24	153
5 Winter:							
6 Cust. Chg \$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$129.00
7 Headblock \$0.2446	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8 Tailblock \$0.2446	\$6.69	\$7.74	\$7.63	\$5.54	\$4.04	\$5.77	\$37.41
9 HB Threshold -							
10 Summer:							
11 Cust. Chg \$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$129.00
12 Headblock \$0.2446	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13 Tailblock \$0.2446	\$6.69	\$7.74	\$7.63	\$5.54	\$4.04	\$5.77	\$37.41
14 HB Threshold -							
15 Total Base Rate Amount	\$28.19	\$29.24	\$29.13	\$27.04	\$25.54	\$27.27	\$166.41
16 COG Rate - (Winter) \$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051
17 COG amount - Winter	\$19.28	\$22.32	\$21.99	\$15.97	\$11.64	\$16.63	\$107.83
18 COG Rate - (Summer) \$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404
19 COG amount - Summer	\$8.42	\$6.20	\$4.72	\$4.02	\$3.95	\$4.87	\$32.18
20 LDAC \$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
21 LDAC amount	\$1.84	\$2.13	\$2.10	\$1.52	\$1.11	\$1.59	\$10.28
22 Total Bill	\$49.31	\$53.70	\$53.22	\$44.53	\$38.28	\$45.49	\$284.52

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
19	14	11	9	9	11	73	226
\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$129.00	\$258.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.68	\$3.44	\$2.62	\$2.23	\$2.19	\$2.71	\$17.88	\$55.29
\$26.18	\$24.94	\$24.12	\$23.73	\$23.69	\$24.21	\$146.88	\$313.29
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6195
\$8.42	\$6.20	\$4.72	\$4.02	\$3.95	\$4.87	\$32.18	\$140.01
\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
\$1.29	\$0.95	\$0.72	\$0.61	\$0.60	\$0.74	\$4.91	\$15.19
\$35.89	\$32.09	\$29.56	\$28.36	\$28.25	\$29.82	\$183.97	\$468.49

32 Winter Season (Jan. - Apr., Nov. - Dec.)  
33 Residential Non-Heating (R1)

34 CURRENT	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
35 average Usage (Therms)	27	32	31	23	17	24	153
36 Winter:							
37 Cust. Chg \$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$91.62
38 Headblock \$0.2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39 Tailblock \$0.2018	\$5.52	\$6.39	\$6.29	\$4.57	\$3.33	\$4.76	\$30.86
40 HB Threshold -							
41 Summer:							
42 Cust. Chg \$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$91.62
43 Headblock \$0.2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44 Tailblock \$0.2018	\$5.52	\$6.39	\$6.29	\$4.57	\$3.33	\$4.76	\$30.86
45 HB Threshold -							
46 Total Base Rate Amount	\$20.79	\$21.66	\$21.56	\$19.84	\$18.60	\$20.03	\$122.48
47 COG Rate - (Winter) \$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162
48 COG amount - Winter	\$19.59	\$22.67	\$22.34	\$16.22	\$11.82	\$16.89	\$109.52
49 COG Rate - (Summer) \$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368
50 COG amount - Summer	\$8.36	\$6.15	\$4.68	\$3.98	\$3.92	\$4.83	\$31.92
51 LDAC \$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640
52 LDAC amount	\$1.75	\$2.03	\$2.00	\$1.45	\$1.06	\$1.51	\$9.79
53 Total Bill	\$42.12	\$46.36	\$45.89	\$37.51	\$31.47	\$38.43	\$241.79

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
19	14	11	9	9	11	73	226
\$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$15.27	\$91.62	\$183.24
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.86	\$2.84	\$2.16	\$1.84	\$1.81	\$2.23	\$14.75	\$45.61
\$19.13	\$18.11	\$17.43	\$17.11	\$17.08	\$17.50	\$106.37	\$228.85
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.6259
\$8.36	\$6.15	\$4.68	\$3.98	\$3.92	\$4.83	\$31.92	\$141.44
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640
\$1.22	\$0.90	\$0.69	\$0.58	\$0.57	\$0.71	\$4.68	\$14.46
\$28.71	\$25.16	\$22.79	\$21.68	\$21.57	\$23.04	\$142.96	\$384.75

63 DIFFERENCE:

64 Total Bill	\$7.19	\$7.34	\$7.32	\$7.02	\$6.81	\$7.06	\$42.73
65 % Change	17.06%	15.83%	15.95%	18.72%	21.63%	18.36%	17.67%
66 Base Rate	\$7.40	\$7.59	\$7.57	\$7.20	\$6.94	\$7.24	\$43.93
67 % Change	35.61%	35.03%	35.09%	36.29%	37.30%	36.15%	35.87%
68 COG & LDAC	(\$0.22)	(\$0.25)	(\$0.25)	(\$0.18)	(\$0.13)	(\$0.19)	(\$1.20)
69 % Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

\$7.18	\$6.93	\$6.76	\$6.68	\$6.68	\$6.78	\$41.01	\$83.74
25.01%	27.54%	29.67%	30.83%	30.94%	29.42%	28.69%	21.76%
\$7.05	\$6.83	\$6.69	\$6.62	\$6.61	\$6.70	\$40.51	\$84.44
36.85%	37.73%	38.37%	38.69%	38.73%	38.30%	38.09%	36.90%
\$0.13	\$0.10	\$0.07	\$0.06	\$0.06	\$0.08	\$0.50	(\$0.70)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.45%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

72 Winter Season (Jan. - Apr., Nov. - Dec.)  
73 Residential Heating (R3)

74 PROPOSED	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
75 average Usage (Therms)	117	141	130	89	51	90	618
76 Winter:							
77 Cust. Chg \$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$153.00
78 Headblock \$0.5201	\$52.01	\$52.01	\$52.01	\$46.04	\$26.48	\$46.81	\$275.37
79 Tailblock \$0.4176	\$7.26	\$17.21	\$12.41	\$0.00	\$0.00	\$0.00	\$36.88
80 HB Threshold 100							
81 Summer:							
82 Cust. Chg \$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$153.00
83 Headblock \$0.5201	\$52.01	\$52.01	\$52.01	\$46.04	\$26.48	\$46.81	\$275.37
84 Tailblock \$0.4176	\$7.26	\$17.21	\$12.41	\$0.00	\$0.00	\$0.00	\$36.88
85 HB Threshold 20							
86 Total Base Rate Amount	\$84.77	\$94.72	\$89.92	\$71.54	\$51.98	\$72.31	\$465.25
87 COG Rate - (Winter) \$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051
88 COG amount - Winter	\$82.77	\$99.57	\$91.46	\$62.42	\$35.90	\$63.46	\$435.58
89 COG Rate - (Summer) \$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404
90 COG amount - Summer	\$22.43	\$11.18	\$7.13	\$6.21	\$6.19	\$9.55	\$62.68
91 LDAC \$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
92 LDAC amount	\$7.89	\$9.49	\$8.72	\$5.95	\$3.42	\$6.05	\$41.53
93 Total Bill	\$175.44	\$203.78	\$190.10	\$139.92	\$91.30	\$141.83	\$942.36

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
51	25	16	14	14	22	142	760
\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$153.00	\$306.00
\$10.40	\$10.40	\$8.42	\$7.33	\$7.31	\$10.40	\$54.27	\$329.64
\$12.91	\$2.24	\$0.00	\$0.00	\$0.00	\$0.70	\$15.86	\$52.74
\$48.82	\$38.15	\$33.92	\$32.83	\$32.81	\$36.60	\$223.13	\$688.38
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6555
\$22.43	\$11.18	\$7.13	\$6.21	\$6.19	\$9.55	\$62.68	\$498.26
\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
\$3.42	\$1.71	\$1.09	\$0.95	\$0.95	\$1.46	\$9.57	\$51.10
\$74.66	\$51.03	\$42.15	\$39.99	\$39.95	\$47.61	\$295.38	\$1,237.74

103 Winter Season (Jan. - Apr., Nov. - Dec.)  
104 Residential Heating (R3)

105 CURRENT	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
106 average Usage (Therms)	117	141	130	89	51	90	618
107 Winter:							
108 Cust. Chg \$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$132.60
109 Headblock \$0.3495	\$34.95	\$34.95	\$34.95	\$30.94	\$17.79	\$31.46	\$185.04
110 Tailblock \$0.2892	\$5.03	\$11.92	\$8.59	\$0.00	\$0.00	\$0.00	\$25.54
111 HB Threshold 100							
112 Summer:							
113 Cust. Chg \$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$132.60
114 Headblock \$0.3495	\$34.95	\$34.95	\$34.95	\$30.94	\$17.79	\$31.46	\$185.04
115 Tailblock \$0.2892	\$5.03	\$11.92	\$8.59	\$0.00	\$0.00	\$0.00	\$25.54
116 HB Threshold 20							
117 Total Base Rate Amount	\$62.08	\$68.97	\$65.64	\$53.04	\$39.89	\$53.56	\$343.18
118 COG Rate - (Winter) \$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162
119 COG amount - Winter	\$84.07	\$101.14	\$92.90	\$63.40	\$36.46	\$64.46	\$442.44
120 COG Rate - (Summer) \$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368
121 COG amount - Summer	\$22.24	\$11.08	\$7.08	\$6.16	\$6.14	\$9.47	\$62.17
122 LDAC \$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640
123 LDAC amount	\$7.51	\$9.04	\$8.30	\$5.67	\$3.26	\$5.76	\$39.54
124 Total Bill	\$153.67	\$179.14	\$166.84	\$122.11	\$79.62	\$123.78	\$825.16

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
51	25	16	14	14	22	142	760
\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$132.60	\$265.20
\$6.99	\$6.99	\$5.66	\$4.93	\$4.91	\$6.99	\$36.47	\$221.51
\$8.94	\$1.55	\$0.00	\$0.00	\$0.00	\$0.48	\$10.98	\$36.52
\$38.03	\$30.64	\$27.76	\$27.03	\$27.01	\$29.57	\$180.05	\$523.23
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.6639
\$22.24	\$11.08	\$7.08	\$6.16	\$6.14	\$9.47	\$62.17	\$504.60
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640
\$3.26	\$1.62	\$1.04	\$0.90	\$0.90	\$1.39	\$9.11	\$48.65
\$63.53	\$43.35	\$35.87	\$34.09	\$34.05	\$40.43	\$251.33	\$1,076.48

133 DIFFERENCE:

134 Total Bill	\$21.77	\$24.64	\$23.26	\$17.81	\$11.69	\$18.05	\$117.21
135 % Change	14.17%	13.76%	13.94%	14.58%	14.68%	14.58%	14.20%
136 Base Rate	\$22.69	\$25.75	\$24.28	\$18.50	\$12.09	\$18.76	\$122.07
137 % Change	36.56%	37.34%	36.98%	34.89%	30.30%	35.02%	35.57%
138 COG & LDAC	(\$0.92)	(\$1.11)	(\$1.02)	(\$0.70)	(\$0.40)	(\$0.71)	(\$4.86)
139 % Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

\$11.13	\$7.68	\$6.27	\$5.90	\$5.89	\$7.18	\$44.05	\$161.26
17.52%	17.71%	17.49%	17.31%	17.31%	17.75%	17.53%	14.98%
\$10.78	\$7.50	\$6.16	\$5.80	\$5.80	\$7.03	\$43.08	\$165.15
28.35%	24.48%	22.20%	21.48%	21.46%	23.76%	23.93%	31.56%
\$0.35	\$0.17	\$0.11	\$0.10	\$0.10	\$0.15	\$0.97	(\$3.89)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.70%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

143 Winter Season (Jan. - Apr., Nov. - Dec.)

144 Low Income Residential Heating (R4)

145 PROPOSED	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
147 average Usage (Therms)	105	127	122	87	46	81	568
148 Winter:							
149 Cust. Chg	\$10.20	\$10.20	\$10.20	\$10.20	\$10.20	\$10.20	\$61.20
150 Headblock	\$0.2080	\$0.2080	\$0.2080	\$0.2080	\$0.2080	\$0.2080	\$107.03
151 Tailblock	\$0.1670	\$0.86	\$4.44	\$3.68	\$0.00	\$0.00	\$8.99
152 HB Threshold	100						
153 Summer:							
154 Cust. Chg	\$10.20						
155 Headblock	\$0.2080						
156 Tailblock	\$0.1670						
157 HB Threshold	20						
160 Total Base Rate Amount	\$31.87	\$35.45	\$34.68	\$28.40	\$19.85	\$26.97	\$177.22
161 COG Rate - (Winter)	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051
162 COG amount - Winter	\$74.15	\$89.27	\$86.04	\$61.68	\$32.70	\$56.84	\$400.67
163 COG Rate - (Summer)	\$0.4404						
164 COG amount - Summer							
165 LDAC	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
166 LDAC amount	\$7.07	\$8.51	\$8.20	\$5.88	\$3.12	\$5.42	\$38.20
167 Total Bill	\$113.09	\$133.23	\$128.93	\$95.96	\$55.66	\$89.23	\$616.09

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
58	27	17	14	14	20	150	718
\$10.20	\$10.20	\$10.20	\$10.20	\$10.20	\$10.20	\$61.20	\$122.40
\$4.16	\$4.16	\$3.51	\$2.98	\$2.91	\$4.16	\$21.89	\$128.92
\$6.30	\$1.12	\$0.00	\$0.00	\$0.00	\$0.06	\$7.48	\$16.47
\$20.66	\$15.48	\$13.71	\$13.18	\$13.11	\$14.42	\$90.57	\$267.78
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6498
\$25.41	\$11.76	\$7.44	\$6.32	\$6.16	\$8.97	\$66.06	\$466.73
\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
\$3.88	\$1.80	\$1.14	\$0.96	\$0.94	\$1.37	\$10.08	\$48.29
\$49.95	\$29.04	\$22.29	\$20.46	\$20.20	\$24.76	\$166.71	\$782.80

174 Winter Season (Jan. - Apr., Nov. - Dec.)

175 Low Income Residential Heating (R4)

176 CURRENT	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
177 average Usage (Therms)	105	127	122	87	46	81	568
178 Winter:							
179 Cust. Chg	\$8.84	\$8.84	\$8.84	\$8.84	\$8.84	\$8.84	\$53.04
180 Headblock	\$0.1398	\$13.98	\$13.98	\$13.98	\$12.23	\$6.48	\$11.27
181 Tailblock	\$0.1156	\$0.60	\$3.08	\$2.55	\$0.00	\$0.00	\$6.22
182 HB Threshold	100						
183 Summer:							
184 Cust. Chg	\$8.84						
185 Headblock	\$0.1398						
186 Tailblock	\$0.1156						
187 HB Threshold	20						
188 Total Base Rate Amount	\$23.42	\$25.90	\$25.37	\$21.07	\$15.32	\$20.11	\$131.18
189 COG Rate - (Winter)	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162	\$0.7162
190 COG amount - Winter	\$75.32	\$90.67	\$87.39	\$62.65	\$33.21	\$57.74	\$406.98
191 COG Rate - (Summer)	\$0.4368						
192 COG amount - Summer							
193 LDAC	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	0.0640
194 LDAC amount	\$6.73	\$8.10	\$7.81	\$5.60	\$2.97	\$5.16	\$36.37
195 Total Bill	\$105.46	\$124.67	\$120.57	\$89.31	\$51.50	\$83.00	\$574.53

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
58	27	17	14	14	20	150	718
\$8.84	\$8.84	\$8.84	\$8.84	\$8.84	\$8.84	\$53.04	\$106.08
\$2.80	\$2.80	\$2.36	\$2.01	\$1.95	\$2.80	\$14.71	\$86.63
\$4.36	\$0.78	\$0.00	\$0.00	\$0.00	\$0.04	\$5.18	\$11.40
\$16.00	\$12.41	\$11.20	\$10.85	\$10.79	\$11.68	\$72.93	\$204.10
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.6579
\$25.21	\$11.66	\$7.38	\$6.26	\$6.10	\$8.90	\$65.52	\$472.50
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640
\$3.69	\$1.71	\$1.08	\$0.92	\$0.89	\$1.30	\$9.60	\$45.97
\$44.90	\$25.79	\$19.66	\$18.03	\$17.79	\$21.88	\$148.04	\$722.57

205 DIFFERENCE:

206 Total Bill	\$7.62	\$8.56	\$8.36	\$6.64	\$4.16	\$6.23	\$41.57
207 % Change	7.23%	6.86%	6.93%	7.44%	8.08%	7.50%	7.23%
208 Base Rate	\$8.45	\$9.55	\$9.32	\$7.33	\$4.52	\$6.86	\$46.04
209 % Change	36.08%	36.89%	36.73%	34.79%	29.53%	34.12%	35.09%
210 COG & LDAC	(\$0.83)	(\$1.00)	(\$0.96)	(\$0.69)	(\$0.36)	(\$0.63)	(\$4.47)
211 % Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

\$5.06	\$3.25	\$2.63	\$2.44	\$2.41	\$2.88	\$18.67	\$60.23
11.27%	12.61%	13.37%	13.52%	13.54%	13.18%	12.61%	8.34%
\$4.66	\$3.07	\$2.51	\$2.34	\$2.31	\$2.74	\$17.64	\$63.68
29.16%	24.73%	22.43%	21.57%	21.44%	23.49%	24.19%	31.20%
\$0.39	\$0.18	\$0.12	\$0.10	\$0.10	\$0.14	\$1.02	(\$3.45)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.66%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

214 Winter Season (Jan. - Apr., Nov. - Dec.)  
215 Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

PROPOSED							
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
217 average Usage (Therms)	345	430	391	246	119	248	1,778
220 Winter:							
221 Cust. Chg	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68
222 Headblock	\$0.5689	\$56.89	\$56.89	\$56.89	\$56.89	\$56.89	\$341.33
223 Tailblock	\$0.3130	\$76.58	\$103.22	\$91.10	\$45.63	\$5.91	\$368.80
224 HB Threshold	100						
225 Summer:							
226 Cust. Chg	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68
227 Headblock	\$0.5689	\$56.89	\$56.89	\$56.89	\$56.89	\$56.89	\$341.33
228 Tailblock	\$0.3130	\$76.58	\$103.22	\$91.10	\$45.63	\$5.91	\$368.80
229 HB Threshold	20						
230 Total Base Rate Amount	\$189.09	\$215.73	\$203.60	\$158.13	\$118.41	\$158.85	\$1,043.81
231 COG Rate - (Winter)	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010
232 COG amount - Winter	\$241.62	\$301.28	\$274.13	\$172.29	\$83.34	\$173.89	\$1,246.55
233 COG Rate - (Summer)	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242
234 COG amount - Summer	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
235 LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
236 LDAC amount	\$16.62	\$20.73	\$18.86	\$11.85	\$5.73	\$11.96	\$85.77
237 Total Bill	\$447.33	\$537.73	\$496.60	\$342.27	\$207.49	\$344.70	\$2,376.12

245 Winter Season (Jan. - Apr., Nov. - Dec.)  
246 Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

CURRENT							
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
247 average Usage (Therms)	345	430	391	246	119	248	1,778
248 Winter:							
249 Cust. Chg	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16
250 Headblock	\$0.3965	\$39.65	\$39.65	\$39.65	\$39.65	\$39.65	\$237.90
251 Tailblock	\$0.2663	\$65.16	\$87.82	\$77.51	\$38.82	\$5.03	\$313.77
252 HB Threshold	100						
253 Summer:							
254 Cust. Chg	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16
255 Headblock	\$0.3965	\$39.65	\$39.65	\$39.65	\$39.65	\$39.65	\$237.90
256 Tailblock	\$0.2663	\$65.16	\$87.82	\$77.51	\$38.82	\$5.03	\$313.77
257 HB Threshold	20						
258 Total Base Rate Amount	\$153.17	\$175.83	\$165.52	\$126.83	\$93.04	\$127.44	\$841.83
259 COG Rate - (Winter)	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121
260 COG amount - Winter	\$245.44	\$306.05	\$278.47	\$175.02	\$84.66	\$176.65	\$1,266.28
261 COG Rate - (Summer)	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206
262 COG amount - Summer	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
263 LDAC	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
264 LDAC amount	\$15.51	\$19.34	\$17.60	\$11.06	\$5.35	\$11.16	\$80.02
265 Total Bill	\$414.12	\$501.22	\$461.59	\$312.91	\$183.05	\$315.25	\$2,188.13

275 DIFFERENCE:

276 Total Bill	\$33.21	\$36.51	\$35.01	\$29.37	\$24.44	\$29.46	\$187.99
277 % Change	8.02%	7.28%	7.58%	9.39%	13.35%	9.34%	8.59%
278 Base Rate	\$35.92	\$39.89	\$38.09	\$31.30	\$25.37	\$31.41	\$201.98
279 % Change	23.45%	22.69%	23.01%	24.68%	27.27%	24.64%	23.99%
280 COG & LDAC	(\$2.71)	(\$3.38)	(\$3.08)	(\$1.93)	(\$0.94)	(\$1.95)	(\$13.99)
281 % Change	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
127	53	27	24	23	43	297	2,075
\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68	\$667.37
\$11.38	\$11.38	\$11.38	\$11.38	\$11.38	\$11.38	\$68.27	\$409.59
\$33.55	\$10.25	\$2.34	\$1.15	\$0.92	\$7.13	\$55.33	\$424.13
\$100.54	\$77.24	\$69.33	\$68.14	\$67.91	\$74.13	\$457.28	\$1,501.09
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6614
\$53.96	\$22.37	\$11.65	\$10.04	\$9.73	\$18.15	\$125.90	\$1,372.44
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$6.13	\$2.54	\$1.32	\$1.14	\$1.11	\$2.06	\$14.31	\$100.08
\$160.63	\$102.15	\$82.31	\$79.32	\$78.74	\$94.34	\$597.49	\$2,973.61

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
127	53	27	24	23	43	297	2,075
\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16	\$580.32
\$7.93	\$7.93	\$7.93	\$7.93	\$7.93	\$7.93	\$47.58	\$285.48
\$28.55	\$8.72	\$1.99	\$0.98	\$0.78	\$6.07	\$47.08	\$360.84
\$84.84	\$65.01	\$58.28	\$57.27	\$57.07	\$62.36	\$384.82	\$1,226.64
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.6704
\$53.50	\$22.18	\$11.55	\$9.95	\$9.64	\$18.00	\$124.83	\$1,391.11
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$5.72	\$2.37	\$1.24	\$1.06	\$1.03	\$1.93	\$13.36	\$93.38
\$144.06	\$89.56	\$71.07	\$68.28	\$67.75	\$82.28	\$523.00	\$2,711.13

\$16.58	\$12.59	\$11.24	\$11.03	\$11.00	\$12.06	\$74.49	\$262.48
11.51%	14.06%	15.81%	16.16%	16.23%	14.65%	14.24%	9.68%
\$15.71	\$12.23	\$11.05	\$10.87	\$10.84	\$11.77	\$72.47	\$274.45
18.52%	18.81%	18.96%	18.99%	18.99%	18.87%	18.83%	22.37%
\$0.87	\$0.36	\$0.19	\$0.16	\$0.16	\$0.29	\$2.03	(\$11.96)
1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	-0.81%



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

285 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
286 **Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**  
287 **PROPOSED**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
289 average Usage (Therms)	2,259	2,699	2,446	1,639	940	1,649	11,632
291 <b>Winter:</b>							
292 Cust. Chg	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53
293 Headblock	\$0.4458	\$445.82	\$445.82	\$445.82	\$445.82	\$419.19	\$2,648.31
294 Tailblock	\$0.2952	\$371.67	\$501.64	\$426.88	\$188.51	\$0.00	\$1,680.14
295 HB Threshold	1,000						
297 <b>Summer:</b>							
298 Cust. Chg	\$159.59						
299 Headblock	\$0.4458						
300 Tailblock	\$0.2952						
301 HB Threshold	400						
303 Total Base Rate Amount	\$977.08	\$1,107.05	\$1,032.29	\$793.92	\$578.78	\$796.86	\$5,285.98
305 COG Rate - (Winter)	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010
306 COG amount - Winter	\$1,583.66	\$1,892.34	\$1,714.77	\$1,148.69	\$659.13	\$1,155.67	\$8,154.26
308 COG Rate - (Summer)	\$0.4242						
309 COG amount - Summer							
311 LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
312 LDAC amount	\$108.96	\$130.20	\$117.99	\$79.04	\$45.35	\$79.52	\$561.06
314 <b>Total Bill</b>	<b>\$2,669.70</b>	<b>\$3,129.60</b>	<b>\$2,865.05</b>	<b>\$2,021.64</b>	<b>\$1,283.26</b>	<b>\$2,032.05</b>	<b>\$14,001.29</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,001	491	269	267	264	437	2,729	14,362
\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53	\$1,915.06
\$178.33	\$178.33	\$119.92	\$119.09	\$117.72	\$178.33	\$891.72	\$3,540.03
\$177.39	\$26.89	\$0.00	\$0.00	\$0.00	\$10.92	\$215.20	\$1,895.34
\$515.30	\$364.81	\$279.51	\$278.68	\$277.31	\$348.84	\$2,064.45	\$7,350.43
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6484
\$424.61	\$208.33	\$114.11	\$113.32	\$112.01	\$185.37	\$1,157.74	\$9,311.99
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$48.28	\$23.69	\$12.97	\$12.88	\$12.74	\$21.08	\$131.64	\$692.70
<b>\$988.19</b>	<b>\$596.82</b>	<b>\$406.59</b>	<b>\$404.88</b>	<b>\$402.05</b>	<b>\$555.29</b>	<b>\$3,353.82</b>	<b>\$17,355.11</b>

316 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
317 **Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**  
318 **CURRENT**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
320 average Usage (Therms)	2,259	2,699	2,446	1,639	940	1,649	11,632
322 <b>Winter:</b>							
323 Cust. Chg	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48
324 Headblock	\$0.3606	\$360.60	\$360.60	\$360.60	\$339.06	\$360.60	\$2,142.06
325 Tailblock	\$0.2402	\$302.45	\$408.22	\$347.37	\$153.40	\$0.00	\$1,367.23
326 HB Threshold	1,000						
328 <b>Summer:</b>							
329 Cust. Chg	\$145.08						
330 Headblock	\$0.3606						
331 Tailblock	\$0.2402						
332 HB Threshold	400						
334 Total Base Rate Amount	\$808.13	\$913.90	\$853.05	\$659.08	\$484.14	\$661.47	\$4,379.77
336 COG Rate - (Winter)	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121
337 COG amount - Winter	\$1,608.73	\$1,922.30	\$1,741.93	\$1,166.87	\$669.57	\$1,173.97	\$8,283.37
339 COG Rate - (Summer)	\$0.4206						
340 COG amount - Summer							
342 LDAC	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0450
343 LDAC amount	\$101.66	\$121.48	\$110.08	\$73.74	\$42.31	\$74.19	\$523.45
345 <b>Total Bill</b>	<b>\$2,518.52</b>	<b>\$2,957.68</b>	<b>\$2,705.06</b>	<b>\$1,899.69</b>	<b>\$1,196.02</b>	<b>\$1,909.63</b>	<b>\$13,186.60</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,001	491	269	267	264	437	2,729	14,362
\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48	\$1,740.96
\$144.24	\$144.24	\$97.00	\$96.33	\$95.22	\$144.24	\$721.26	\$2,863.32
\$144.35	\$21.88	\$0.00	\$0.00	\$0.00	\$8.89	\$175.12	\$1,542.35
\$433.67	\$311.20	\$242.08	\$241.41	\$240.30	\$298.21	\$1,766.86	\$6,146.63
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.6567
\$421.00	\$206.56	\$113.14	\$112.35	\$111.06	\$183.80	\$1,147.91	\$9,431.29
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$45.04	\$22.10	\$12.10	\$12.02	\$11.88	\$19.66	\$122.81	\$646.27
<b>\$899.72</b>	<b>\$539.86</b>	<b>\$367.32</b>	<b>\$365.78</b>	<b>\$363.24</b>	<b>\$501.67</b>	<b>\$3,037.58</b>	<b>\$16,224.19</b>

347 **DIFFERENCE:**

348 <b>Total Bill</b>	<b>\$151.18</b>	<b>\$171.92</b>	<b>\$159.99</b>	<b>\$121.95</b>	<b>\$87.24</b>	<b>\$122.42</b>	<b>\$814.69</b>
349 % Change	<b>6.00%</b>	<b>5.81%</b>	<b>5.91%</b>	<b>6.42%</b>	<b>7.29%</b>	<b>6.41%</b>	<b>6.18%</b>
350							
351 <b>Base Rate</b>	\$168.95	\$193.16	\$179.23	\$134.84	\$94.64	\$135.39	\$906.21
352 % Change	20.91%	21.14%	21.01%	20.46%	19.55%	20.47%	20.69%
353							
354 <b>COG &amp; LDAC</b>	(\$17.77)	(\$21.24)	(\$19.24)	(\$12.89)	(\$7.40)	(\$12.97)	(\$91.52)
355 % Change	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%

<b>\$88.47</b>	<b>\$56.96</b>	<b>\$39.27</b>	<b>\$39.10</b>	<b>\$38.82</b>	<b>\$53.62</b>	<b>\$316.23</b>	<b>\$1,130.93</b>
<b>9.83%</b>	<b>10.55%</b>	<b>10.69%</b>	<b>10.69%</b>	<b>10.69%</b>	<b>10.69%</b>	<b>10.41%</b>	<b>6.97%</b>
\$81.63	\$53.61	\$37.43	\$37.27	\$37.01	\$50.63	\$297.59	\$1,203.80
18.82%	17.23%	15.46%	15.44%	15.40%	16.98%	16.84%	19.58%
\$6.84	\$3.36	\$1.84	\$1.83	\$1.80	\$2.99	\$18.65	(\$72.87)
1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	-0.72%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

356 Winter Season (Jan. - Apr., Nov. - Dec.)  
357 Commercial/Industrial - High Annual Use, High Winter Use (G-43)

358 PROPOSED	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
360 average Usage (Therms)	17,250	12,674	15,438	8,821	6,416	10,639	71,237
362 Winter:							
363 Cust. Chg \$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$4,109.23
364 Headblock \$0.2684	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365 Tailblock \$0.2684	\$4,629.53	\$3,401.40	\$4,143.24	\$2,367.43	\$1,721.84	\$2,855.33	\$19,118.75
366 HB Threshold	-						
368 Summer:							
369 Cust. Chg \$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$4,109.23
370 Headblock \$0.1227	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
371 Tailblock \$0.1227	\$838.47	\$341.57	\$128.98	\$291.85	\$167.48	\$200.97	\$1,969.32
372 HB Threshold	-						
374 Total Base Rate Amount	\$5,314.40	\$4,086.27	\$4,828.11	\$3,052.30	\$2,406.71	\$3,540.20	\$23,227.98
376 COG Rate - (Winter) \$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010
377 COG amount - Winter	\$12,092.03	\$8,884.23	\$10,821.87	\$6,183.56	\$4,497.33	\$7,457.93	\$49,936.95
379 COG Rate - (Summer) \$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242
380 COG amount - Summer	\$2,899.08	\$1,181.03	\$445.95	\$1,009.11	\$579.07	\$694.89	\$6,809.13
382 LDAC \$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
383 LDAC amount	\$832.00	\$611.28	\$744.60	\$425.46	\$309.44	\$513.15	\$3,435.94
384							
385 Total Bill	\$18,238.43	\$13,581.78	\$16,394.58	\$9,661.32	\$7,213.48	\$11,511.27	\$76,600.86

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
\$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$684.87	\$4,109.23	\$8,218.45
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$838.47	\$341.57	\$128.98	\$291.85	\$167.48	\$200.97	\$1,969.32	\$21,088.07
\$1,523.34	\$1,026.44	\$813.85	\$976.72	\$852.35	\$885.85	\$6,078.55	\$29,306.52
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6501
\$2,899.08	\$1,181.03	\$445.95	\$1,009.11	\$579.07	\$694.89	\$6,809.13	\$56,746.08
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$329.63	\$134.29	\$50.71	\$114.74	\$65.84	\$79.01	\$774.22	\$4,210.15
\$4,752.05	\$2,341.76	\$1,310.51	\$2,100.57	\$1,497.26	\$1,659.75	\$13,661.89	\$90,262.75

387 Winter Season (Jan. - Apr., Nov. - Dec.)  
388 Commercial/Industrial - High Annual Use, High Winter Use (G-43)

389 CURRENT	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
391 average Usage (Therms)	17,250	12,674	15,438	8,821	6,416	10,639	71,237
393 Winter:							
394 Cust. Chg \$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$3,735.66
395 Headblock \$0.2216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 Tailblock \$0.2216	\$3,822.53	\$2,808.48	\$3,421.01	\$1,954.75	\$1,421.70	\$2,357.60	\$15,786.06
397 HB Threshold	-						
399 Summer:							
400 Cust. Chg \$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$3,735.66
401 Headblock \$0.1013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402 Tailblock \$0.1013	\$692.31	\$282.03	\$106.49	\$240.98	\$138.28	\$165.94	\$1,626.04
403 HB Threshold	-						
405 Total Base Rate Amount	\$4,445.14	\$3,431.09	\$4,043.62	\$2,577.36	\$2,044.31	\$2,980.21	\$19,521.72
407 COG Rate - (Winter) \$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121	\$0.7121
408 COG amount - Winter	\$12,283.50	\$9,024.91	\$10,993.22	\$6,281.48	\$4,568.54	\$7,576.02	\$50,727.68
409							
410 COG Rate - (Summer) \$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206
411 COG amount - Summer	\$2,874.48	\$1,171.01	\$442.17	\$1,000.54	\$574.16	\$688.99	\$6,751.34
412							
413 LDAC \$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0450
414 LDAC amount	\$776.24	\$570.31	\$694.70	\$396.95	\$288.70	\$478.75	\$3,205.65
415							
416 Total Bill	\$17,504.88	\$13,026.31	\$15,731.54	\$9,255.78	\$6,901.55	\$11,034.98	\$73,455.05

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
\$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$622.61	\$3,735.66	\$7,471.32
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$692.31	\$282.03	\$106.49	\$240.98	\$138.28	\$165.94	\$1,626.04	\$17,412.10
\$1,314.92	\$904.64	\$729.10	\$863.59	\$760.89	\$788.55	\$5,361.70	\$24,883.42
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.6585
\$2,874.48	\$1,171.01	\$442.17	\$1,000.54	\$574.16	\$688.99	\$6,751.34	\$57,479.02
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$307.54	\$125.29	\$47.31	\$107.05	\$61.43	\$73.72	\$722.33	\$3,927.98
\$4,496.94	\$2,200.93	\$1,218.58	\$1,971.18	\$1,396.48	\$1,551.26	\$12,835.37	\$86,290.42

417 DIFFERENCE:

419 Total Bill	\$733.55	\$555.47	\$663.04	\$405.54	\$311.93	\$476.29	\$3,145.81
420 % Change	4.19%	4.26%	4.21%	4.38%	4.52%	4.32%	4.28%
421							
422 Base Rate	\$869.26	\$655.18	\$784.49	\$474.94	\$362.40	\$559.99	\$3,706.26
423 % Change	19.56%	19.10%	19.40%	18.43%	17.73%	18.79%	18.99%
424							
425 COG & LDAC	(\$135.71)	(\$99.71)	(\$121.45)	(\$69.40)	(\$50.47)	(\$83.70)	(\$560.44)
426 % Change	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%	-1.04%

\$255.11	\$140.83	\$91.93	\$129.39	\$100.78	\$108.49	\$826.52	\$3,972.33
5.67%	6.40%	7.54%	6.56%	7.22%	6.99%	6.44%	4.60%
\$208.42	\$121.80	\$84.74	\$113.14	\$91.45	\$97.29	\$716.85	\$4,423.10
15.85%	13.46%	11.62%	13.10%	12.02%	12.34%	13.37%	17.78%
\$46.70	\$19.02	\$7.18	\$16.25	\$9.33	\$11.19	\$109.68	(\$450.77)
1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	-0.73%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

Winter Season (Jan. - Apr., Nov. - Dec.) Commercial/Industrial - Low Annual Use, Low Winter Use (G-51) PROPOSED							
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
average Usage (Therms)	290	343	331	246	174	237	1,621
<b>Winter:</b>							
Cust. Chg	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68
Headblock	\$0.3460	\$34.60	\$34.60	\$34.60	\$34.60	\$34.60	\$207.60
Tailblock	\$0.2060	\$39.06	\$50.10	\$47.57	\$30.19	\$15.23	\$210.34
HB Threshold	100						
<b>Summer:</b>							
Cust. Chg	\$55.61						
Headblock	\$0.3460						
Tailblock	\$0.2060						
HB Threshold	100						
Total Base Rate Amount	\$129.28	\$140.32	\$137.78	\$120.40	\$105.44	\$118.41	\$751.63
COG Rate - (Winter)	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194
COG amount - Winter	\$208.32	\$246.86	\$238.02	\$177.33	\$125.11	\$170.39	\$1,166.03
COG Rate - (Summer)	\$0.4610						
COG amount - Summer							
LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
LDAC amount	\$13.97	\$16.55	\$15.96	\$11.89	\$8.39	\$11.42	\$78.18
<b>Total Bill</b>	<b>\$351.56</b>	<b>\$403.73</b>	<b>\$391.75</b>	<b>\$309.62</b>	<b>\$238.93</b>	<b>\$300.23</b>	<b>\$1,995.84</b>

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
186	151	125	119	119	134	834	2,455
\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68	\$667.37
\$34.60	\$34.60	\$34.60	\$34.60	\$34.60	\$34.60	\$207.60	\$415.20
\$17.66	\$10.54	\$5.19	\$4.00	\$3.93	\$6.92	\$48.24	\$258.58
\$107.88	\$100.75	\$95.41	\$94.21	\$94.14	\$97.14	\$589.53	\$1,341.16
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6316
\$85.62	\$69.68	\$57.72	\$55.05	\$54.88	\$61.59	\$384.53	\$1,550.57
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$8.96	\$7.29	\$6.04	\$5.76	\$5.74	\$6.44	\$40.23	\$118.41
<b>\$202.45</b>	<b>\$177.72</b>	<b>\$159.16</b>	<b>\$155.02</b>	<b>\$154.76</b>	<b>\$165.17</b>	<b>\$1,014.30</b>	<b>\$3,010.13</b>

Winter Season (Jan. - Apr., Nov. - Dec.) Commercial/Industrial - Low Annual Use, Low Winter Use (G-51) CURRENT							
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
average Usage (Therms)	290	343	331	246	174	237	1,621
<b>Winter:</b>							
Cust. Chg	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16
Headblock	\$0.2390	\$23.90	\$23.90	\$23.90	\$23.90	\$23.90	\$143.40
Tailblock	\$0.1553	\$29.44	\$37.76	\$35.85	\$22.75	\$11.48	\$158.54
HB Threshold	100						
<b>Summer:</b>							
Cust. Chg	\$48.36						
Headblock	\$0.2390						
Tailblock	\$0.1553						
HB Threshold	100						
Total Base Rate Amount	\$101.70	\$110.02	\$108.11	\$95.01	\$83.74	\$93.51	\$592.10
COG Rate - (Winter)	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305
COG amount - Winter	\$211.54	\$250.67	\$241.69	\$180.07	\$127.04	\$173.02	\$1,184.02
COG Rate - (Summer)	\$0.4574						
COG amount - Summer							
LDAC	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0450
LDAC amount	\$13.03	\$15.44	\$14.89	\$11.09	\$7.83	\$10.66	\$72.94
<b>Total Bill</b>	<b>\$326.27</b>	<b>\$376.14</b>	<b>\$364.69</b>	<b>\$286.17</b>	<b>\$218.60</b>	<b>\$277.19</b>	<b>\$1,849.06</b>

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
186	151	125	119	119	134	834	2,455
\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16	\$580.32
\$23.90	\$23.90	\$23.90	\$23.90	\$23.90	\$23.90	\$143.40	\$286.80
\$13.31	\$7.94	\$3.91	\$3.01	\$2.96	\$5.22	\$36.36	\$194.90
\$85.57	\$80.20	\$76.17	\$75.27	\$75.22	\$77.48	\$469.92	\$1,062.02
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.6377
\$84.95	\$69.13	\$57.27	\$54.62	\$54.45	\$61.11	\$381.53	\$1,565.55
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$8.36	\$6.80	\$5.63	\$5.37	\$5.36	\$6.01	\$37.54	\$110.47
<b>\$178.88</b>	<b>\$156.14</b>	<b>\$139.07</b>	<b>\$135.27</b>	<b>\$135.03</b>	<b>\$144.60</b>	<b>\$888.99</b>	<b>\$2,738.05</b>

DIFFERENCE:							
Total Bill	\$25.30	\$27.59	\$27.07	\$23.45	\$20.34	\$23.04	\$146.78
% Change	7.75%	7.34%	7.42%	8.19%	9.30%	8.31%	7.94%
Base Rate	\$27.57	\$30.29	\$29.67	\$25.39	\$21.70	\$24.90	\$159.53
% Change	27.11%	27.53%	27.44%	26.72%	25.92%	26.63%	26.94%
COG & LDAC	(\$2.28)	(\$2.70)	(\$2.60)	(\$1.94)	(\$1.37)	(\$1.86)	(\$12.75)
% Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

\$23.57	\$21.58	\$20.09	\$19.76	\$19.73	\$20.57	\$125.31	\$272.09
13.18%	13.82%	14.44%	14.60%	14.61%	14.23%	14.10%	9.94%
\$22.30	\$20.55	\$19.23	\$18.94	\$18.92	\$19.66	\$119.61	\$279.14
26.06%	25.62%	25.25%	25.16%	25.15%	25.37%	25.45%	26.28%
\$1.27	\$1.03	\$0.86	\$0.82	\$0.81	\$0.91	\$5.70	(\$7.05)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.42%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

498 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
499 **Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**  
500 **PROPOSED**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
501 average Usage (Therms)	1,820	1,382	1,954	1,515	1,158	1,463	9,292
502 <b>Winter:</b>							
503 Cust. Chg	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53
504 Headblock	\$0.2739	\$273.85	\$273.85	\$273.85	\$273.85	\$273.85	\$1,643.12
505 Tailblock	\$0.1897	\$155.48	\$72.53	\$180.92	\$97.63	\$29.90	\$87.81
506 HB Threshold	1,000						
507 <b>Summer:</b>							
508 Cust. Chg	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53
509 Headblock	\$0.2155	\$215.51	\$205.44	\$176.22	\$163.67	\$168.57	\$1,122.90
510 Tailblock	\$0.1192	\$22.36	\$0.00	\$0.00	\$0.00	\$0.00	\$22.36
511 HB Threshold	1,000						
512 Total Base Rate Amount	\$588.92	\$505.97	\$614.36	\$531.07	\$463.35	\$521.25	\$3,224.93
513 COG Rate - (Winter)	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194
514 COG amount - Winter	\$1,309.15	\$994.52	\$1,405.64	\$1,089.73	\$832.83	\$1,052.48	\$6,684.33
515 COG Rate - (Summer)	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610
516 COG amount - Summer	\$547.49	\$439.46	\$376.95	\$350.11	\$360.59	\$413.88	\$2,488.47
517 LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
518 LDAC amount	\$87.77	\$66.68	\$94.24	\$73.06	\$55.84	\$70.56	\$448.16
519 <b>Total Bill</b>	<b>\$1,985.84</b>	<b>\$1,567.17</b>	<b>\$2,114.24</b>	<b>\$1,693.86</b>	<b>\$1,352.02</b>	<b>\$1,644.29</b>	<b>\$10,357.42</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,188	953	818	759	782	898	5,398	14,690
\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53	\$1,915.06
\$215.51	\$205.44	\$176.22	\$163.67	\$168.57	\$193.48	\$1,122.90	\$2,766.02
\$22.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.36	\$646.65
\$397.46	\$365.03	\$335.81	\$323.26	\$328.16	\$353.07	\$2,102.79	\$5,327.72
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6244
\$547.49	\$439.46	\$376.95	\$350.11	\$360.59	\$413.88	\$2,488.47	\$9,172.80
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$57.28	\$45.98	\$39.44	\$36.63	\$37.73	\$43.30	\$260.36	\$708.51
<b>\$1,002.23</b>	<b>\$850.47</b>	<b>\$752.20</b>	<b>\$710.00</b>	<b>\$726.47</b>	<b>\$810.25</b>	<b>\$4,851.61</b>	<b>\$15,209.04</b>

529 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
530 **Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**  
531 **CURRENT**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
532 average Usage (Therms)	1,820	1,382	1,954	1,515	1,158	1,463	9,292
533 <b>Winter:</b>							
534 Cust. Chg	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48
535 Headblock	\$0.2052	\$205.20	\$205.20	\$205.20	\$205.20	\$205.20	\$1,231.20
536 Tailblock	\$0.1367	\$112.06	\$52.28	\$130.40	\$70.37	\$21.55	\$63.29
537 HB Threshold	1,000						
538 <b>Summer:</b>							
539 Cust. Chg	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48
540 Headblock	\$0.1487	\$148.70	\$141.75	\$121.59	\$112.93	\$116.31	\$774.78
541 Tailblock	\$0.0845	\$15.85	\$0.00	\$0.00	\$0.00	\$0.00	\$15.85
542 HB Threshold	1,000						
543 Total Base Rate Amount	\$462.34	\$402.56	\$480.68	\$420.65	\$371.83	\$413.57	\$2,551.63
544 COG Rate - (Winter)	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305
545 COG amount - Winter	\$1,329.34	\$1,009.86	\$1,427.32	\$1,106.54	\$845.68	\$1,068.72	\$6,787.47
546 COG Rate - (Summer)	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574
547 COG amount - Summer	\$543.21	\$436.03	\$374.01	\$347.38	\$357.77	\$410.64	\$2,469.03
548 LDAC	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0450
549 LDAC amount	\$81.89	\$62.21	\$87.93	\$68.16	\$52.10	\$65.83	\$418.12
550 <b>Total Bill</b>	<b>\$1,873.58</b>	<b>\$1,474.63</b>	<b>\$1,995.93</b>	<b>\$1,595.36</b>	<b>\$1,269.61</b>	<b>\$1,548.12</b>	<b>\$9,757.22</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,188	953	818	759	782	898	5,398	14,690
\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48	\$1,740.96
\$148.70	\$141.75	\$121.59	\$112.93	\$116.31	\$133.50	\$774.78	\$2,005.98
\$15.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.85	\$465.81
\$309.63	\$286.83	\$266.67	\$258.01	\$261.39	\$278.58	\$1,661.11	\$4,212.75
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.6301
\$543.21	\$436.03	\$374.01	\$347.38	\$357.77	\$410.64	\$2,469.03	\$9,256.50
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$53.44	\$42.90	\$36.80	\$34.18	\$35.20	\$40.40	\$242.91	\$661.03
<b>\$906.29</b>	<b>\$765.76</b>	<b>\$677.47</b>	<b>\$639.56</b>	<b>\$654.36</b>	<b>\$729.62</b>	<b>\$4,373.06</b>	<b>\$14,130.28</b>

559 **DIFFERENCE:**

560 <b>Total Bill</b>	<b>\$112.26</b>	<b>\$92.54</b>	<b>\$118.31</b>	<b>\$98.51</b>	<b>\$82.40</b>	<b>\$96.17</b>	<b>\$600.20</b>
561 % Change	5.99%	6.28%	5.93%	6.17%	6.49%	6.21%	6.15%
562 <b>Base Rate</b>	\$126.58	\$103.42	\$133.68	\$110.43	\$91.51	\$107.68	\$673.30
563 % Change	27.38%	25.69%	27.81%	26.25%	24.61%	26.04%	26.39%
564 <b>COG &amp; LDAC</b>	(\$14.32)	(\$10.88)	(\$15.37)	(\$11.92)	(\$9.11)	(\$11.51)	(\$73.10)
565 % Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

<b>\$95.95</b>	<b>\$84.71</b>	<b>\$74.73</b>	<b>\$70.44</b>	<b>\$72.11</b>	<b>\$80.62</b>	<b>\$478.56</b>	<b>\$1,078.76</b>
10.59%	11.06%	11.03%	11.01%	11.02%	11.05%	10.94%	7.63%
\$87.83	\$78.20	\$69.14	\$65.25	\$66.77	\$74.49	\$441.68	\$1,114.97
28.37%	27.26%	25.93%	25.29%	25.54%	26.74%	26.59%	26.47%
\$8.11	\$6.51	\$5.59	\$5.19	\$5.34	\$6.13	\$36.88	(\$36.22)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.37%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

569 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
570 **Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**  
571 **PROPOSED**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
572 <b>average Usage (Therms)</b>	10,754	11,944	8,606	19,165	6,008	7,795	64,272
575 <b>Winter:</b>							
576 Cust. Chg \$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$4,228.88
577 Headblock \$0.1741	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
578 Tailblock \$0.1741	\$1,871.83	\$2,078.93	\$1,497.86	\$3,335.70	\$1,045.63	\$1,356.68	\$11,186.62
579 HB Threshold	-						
581 <b>Summer:</b>							
582 Cust. Chg \$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$4,228.88
583 Headblock \$0.0835	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
584 Tailblock \$0.0835	\$510.61	\$356.62	\$281.80	\$199.24	\$256.16	\$332.30	\$1,936.73
585 HB Threshold	-						
587 Total Base Rate Amount	\$2,576.64	\$2,783.74	\$2,202.67	\$4,040.51	\$1,750.45	\$2,061.49	\$15,415.51
588 COG Rate - (Winter) \$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194
589 COG amount - Winter	\$7,736.73	\$8,592.73	\$6,191.04	\$13,787.28	\$4,321.87	\$5,607.50	\$46,237.14
591 COG Rate - (Summer) \$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610
593 COG amount - Summer	\$2,818.86	\$1,968.76	\$1,555.69	\$1,099.92	\$1,414.14	\$1,834.49	\$10,691.86
595 LDAC \$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
596 LDAC amount	\$518.71	\$576.11	\$415.08	\$924.38	\$289.76	\$375.96	\$3,100.00
597 <b>Total Bill</b>	<b>\$10,832.08</b>	<b>\$11,952.57</b>	<b>\$8,808.79</b>	<b>\$18,752.16</b>	<b>\$6,362.08</b>	<b>\$8,044.96</b>	<b>\$64,752.65</b>

**Summer Season (May - Oct.)**

	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
6.115	4,271	3,375	2,386	3,068	3,979		23,193	87,465
\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$4,228.88	\$8,457.77
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$510.61	\$356.62	\$281.80	\$199.24	\$256.16	\$332.30		\$1,936.73	\$13,123.36
\$1,215.42	\$1,061.44	\$986.61	\$904.06	\$960.97	\$1,037.12		\$6,165.62	\$21,581.12
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6509
\$2,818.86	\$1,968.76	\$1,555.69	\$1,099.92	\$1,414.14	\$1,834.49		\$10,691.86	\$56,929.00
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$294.93	\$205.98	\$162.77	\$115.08	\$147.96	\$191.94		\$1,118.65	\$4,218.65
<b>\$4,329.21</b>	<b>\$3,236.18</b>	<b>\$2,705.07</b>	<b>\$2,119.06</b>	<b>\$2,523.07</b>	<b>\$3,063.54</b>		<b>\$17,976.12</b>	<b>\$82,728.77</b>

600 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
601 **Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**  
602 **CURRENT**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
603 <b>average Usage (Therms)</b>	10,754	11,944	8,606	19,165	6,008	7,795	64,272
605 <b>Winter:</b>							
607 Cust. Chg \$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$3,844.44
608 Headblock \$0.1434	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
609 Tailblock \$0.1434	\$1,542.18	\$1,712.81	\$1,234.08	\$2,748.26	\$861.49	\$1,117.76	\$9,216.58
610 HB Threshold	-						
612 <b>Summer:</b>							
613 Cust. Chg \$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$3,844.44
614 Headblock \$0.0688	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
615 Tailblock \$0.0688	\$420.69	\$293.82	\$232.17	\$164.15	\$211.05	\$273.78	\$1,595.66
616 HB Threshold	-						
617 Total Base Rate Amount	\$2,182.92	\$2,353.55	\$1,874.82	\$3,389.00	\$1,502.23	\$1,758.50	\$13,061.02
620 COG Rate - (Winter) \$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305
621 COG amount - Winter	\$7,856.10	\$8,725.31	\$6,286.56	\$14,000.01	\$4,388.55	\$5,694.03	\$46,950.56
623 COG Rate - (Summer) \$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574
624 COG amount - Summer	\$2,796.84	\$1,953.39	\$1,543.54	\$1,091.33	\$1,403.10	\$1,820.17	\$10,608.37
626 LDAC \$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0450
627 LDAC amount	\$483.95	\$537.49	\$387.26	\$862.42	\$270.34	\$350.76	\$2,892.23
629 <b>Total Bill</b>	<b>\$10,522.98</b>	<b>\$11,616.36</b>	<b>\$8,548.64</b>	<b>\$18,251.43</b>	<b>\$6,161.13</b>	<b>\$7,803.29</b>	<b>\$62,903.81</b>

**Summer Season (May - Oct.)**

	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
6.115	4,271	3,375	2,386	3,068	3,979		23,193	87,465
\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$3,844.44	\$7,688.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$420.69	\$293.82	\$232.17	\$164.15	\$211.05	\$273.78		\$1,595.66	\$10,812.24
\$1,061.43	\$934.56	\$872.91	\$804.89	\$851.79	\$914.52		\$5,440.10	\$18,501.12
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.6581
\$2,796.84	\$1,953.39	\$1,543.54	\$1,091.33	\$1,403.10	\$1,820.17		\$10,608.37	\$57,558.93
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$275.16	\$192.18	\$151.86	\$107.37	\$138.04	\$179.07		\$1,043.67	\$3,935.91
<b>\$4,133.43</b>	<b>\$3,080.12</b>	<b>\$2,568.31</b>	<b>\$2,003.60</b>	<b>\$2,392.92</b>	<b>\$2,913.76</b>		<b>\$17,092.14</b>	<b>\$79,995.95</b>

631 **DIFFERENCE:**

632 <b>Total Bill</b>	<b>\$309.11</b>	<b>\$336.22</b>	<b>\$260.15</b>	<b>\$500.74</b>	<b>\$200.95</b>	<b>\$241.67</b>	<b>\$1,848.84</b>
633 % Change	2.94%	2.89%	3.04%	2.74%	3.26%	3.10%	2.94%
634 <b>Base Rate</b>	\$393.72	\$430.19	\$327.86	\$651.51	\$248.22	\$303.00	\$2,354.49
636 % Change	18.04%	18.28%	17.49%	19.22%	16.52%	17.23%	18.03%
637 <b>COG &amp; LDAC</b>	(\$84.61)	(\$93.97)	(\$67.71)	(\$150.78)	(\$47.26)	(\$61.32)	(\$505.65)
639 % Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

<b>\$195.78</b>	<b>\$156.06</b>	<b>\$136.76</b>	<b>\$115.46</b>	<b>\$130.14</b>	<b>\$149.78</b>	<b>\$883.98</b>	<b>\$2,732.82</b>
4.74%	5.07%	5.32%	5.76%	5.44%	5.14%	5.17%	3.42%
\$154.00	\$126.88	\$113.70	\$99.16	\$109.19	\$122.59	\$725.52	\$3,080.00
14.51%	13.58%	13.03%	12.32%	12.82%	13.41%	13.34%	16.65%
\$41.78	\$29.18	\$23.06	\$16.30	\$20.96	\$27.19	\$158.47	(\$347.18)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.56%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

Winter Season (Jan. - Apr., Nov. - Dec.) Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)							
PROPOSED							
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
average Usage (Therms)	28,452	31,015	31,889	33,999	11,937	12,313	149,606
<b>Winter:</b>							
Cust. Chg	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$4,228.88
Headblock	\$0.0667	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0667	\$1,897.99	\$2,068.92	\$2,127.23	\$2,268.01	\$796.29	\$9,979.83
HB Threshold	-						
<b>Summer:</b>							
Cust. Chg	\$704.81						
Headblock	\$0.0362						
Tailblock	\$0.0362						
HB Threshold	-						
Total Base Rate Amount	\$2,602.80	\$2,773.73	\$2,832.05	\$2,972.82	\$1,501.10	\$1,526.20	\$14,208.71
COG Rate - (Winter)	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194
COG amount - Winter	\$20,468.72	\$22,312.10	\$22,941.00	\$24,459.19	\$8,587.53	\$8,858.18	\$107,626.72
COG Rate - (Summer)	\$0.4610						
COG amount - Summer							
LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
LDAC amount	\$1,372.34	\$1,495.93	\$1,538.09	\$1,639.88	\$575.76	\$593.90	\$7,215.90
<b>Total Bill</b>	<b>\$24,443.87</b>	<b>\$26,581.77</b>	<b>\$27,311.14</b>	<b>\$29,071.89</b>	<b>\$10,664.39</b>	<b>\$10,978.28</b>	<b>\$129,051.33</b>

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$704.81	\$4,228.88	\$8,457.77
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$847.36	\$447.69	\$260.64	\$360.89	\$365.28	\$519.67	\$2,801.53	\$12,781.35
\$1,552.17	\$1,152.50	\$965.45	\$1,065.70	\$1,070.10	\$1,224.48	\$7,030.41	\$21,239.12
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6313
\$10,785.10	\$5,698.18	\$3,317.38	\$4,593.39	\$4,649.32	\$6,614.33	\$35,657.70	\$143,284.42
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$1,128.40	\$596.18	\$347.08	\$480.59	\$486.44	\$692.03	\$3,730.73	\$10,946.63
<b>\$13,465.67</b>	<b>\$7,446.86</b>	<b>\$4,629.91</b>	<b>\$6,139.69</b>	<b>\$6,205.86</b>	<b>\$8,530.85</b>	<b>\$46,418.84</b>	<b>\$175,470.17</b>

Winter Season (Jan. - Apr., Nov. - Dec.) Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)							
CURRENT							
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
average Usage (Therms)	28,452	31,015	31,889	33,999	11,937	12,313	149,606
<b>Winter:</b>							
Cust. Chg	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$3,844.44
Headblock	\$0.0547	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0547	\$1,556.35	\$1,696.51	\$1,744.33	\$1,859.77	\$652.96	\$8,183.46
HB Threshold	-						
<b>Summer:</b>							
Cust. Chg	\$640.74						
Headblock	\$0.0297						
Tailblock	\$0.0297						
HB Threshold	-						
Total Base Rate Amount	\$2,197.09	\$2,337.25	\$2,385.07	\$2,500.51	\$1,293.70	\$1,314.28	\$12,027.90
COG Rate - (Winter)	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305	\$0.7305
COG amount - Winter	\$20,784.55	\$22,656.37	\$23,294.97	\$24,836.58	\$8,720.03	\$8,994.86	\$109,287.35
COG Rate - (Summer)	\$0.4574						
COG amount - Summer							
LDAC	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0450
LDAC amount	\$1,280.36	\$1,395.67	\$1,435.01	\$1,529.97	\$537.17	\$554.10	\$6,732.28
<b>Total Bill</b>	<b>\$24,262.00</b>	<b>\$26,389.29</b>	<b>\$27,115.05</b>	<b>\$28,867.06</b>	<b>\$10,550.89</b>	<b>\$10,863.23</b>	<b>\$128,047.53</b>

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$640.74	\$3,844.44	\$7,688.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$694.83	\$367.11	\$213.72	\$295.93	\$299.53	\$426.13	\$2,297.25	\$10,480.71
\$1,335.57	\$1,007.85	\$854.46	\$936.67	\$940.27	\$1,066.87	\$6,141.69	\$18,169.59
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.6374
\$10,700.88	\$5,653.68	\$3,291.47	\$4,557.52	\$4,613.01	\$6,562.68	\$35,379.25	\$144,666.59
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450
\$1,052.78	\$556.22	\$323.82	\$448.38	\$453.84	\$645.65	\$3,480.69	\$10,212.97
<b>\$13,089.23</b>	<b>\$7,217.75</b>	<b>\$4,469.76</b>	<b>\$5,942.57</b>	<b>\$6,007.12</b>	<b>\$8,275.20</b>	<b>\$45,001.63</b>	<b>\$173,049.15</b>

DIFFERENCE:							
Total Bill	\$181.87	\$192.47	\$196.09	\$204.83	\$113.49	\$115.05	\$1,003.80
% Change	0.75%	0.73%	0.72%	0.71%	1.08%	1.06%	0.78%
<b>Base Rate</b>	\$405.71	\$436.48	\$446.98	\$472.31	\$207.41	\$211.92	\$2,180.81
% Change	18.47%	18.67%	18.74%	18.89%	16.03%	16.12%	18.13%
<b>COG &amp; LDAC</b>	(\$223.85)	(\$244.01)	(\$250.88)	(\$267.49)	(\$93.91)	(\$96.87)	(\$1,177.01)
% Change	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%	-1.01%

\$376.45	\$229.11	\$160.16	\$197.11	\$198.73	\$255.65	\$1,417.21	\$2,421.02
2.88%	3.17%	3.58%	3.32%	3.31%	3.09%	3.15%	1.40%
\$216.60	\$144.66	\$110.99	\$129.03	\$129.83	\$157.61	\$888.72	\$3,069.53
16.22%	14.35%	12.99%	13.78%	13.81%	14.77%	14.47%	16.89%
\$159.85	\$84.45	\$49.17	\$68.08	\$68.91	\$98.03	\$528.50	(\$648.51)
1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	-0.42%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

711 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
712 **Keene Residential to EnergyNorth Residential Non-Heating (R1)**  
713 **PROPOSED**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
714 <b>average Usage (Therms)</b>	18	20	21	16	14	18	108
717 <b>Winter:</b>							
718 Cust. Chg	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$129.00
719 Headblock	\$0.2446	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
720 Tailblock	\$0.2446	\$4.36	\$4.97	\$5.09	\$4.02	\$3.52	\$26.42
721 HB Threshold	-						
722 <b>Summer:</b>							
724 Cust. Chg	\$21.50						
725 Headblock	\$0.2446						
726 Tailblock	\$0.2446						
727 HB Threshold	-						
728 <b>Total Base Rate Amount</b>	\$25.86	\$26.47	\$26.59	\$25.52	\$25.02	\$25.96	\$155.42
730 <b>COG Rate - (Winter)</b>	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051
732 <b>COG amount - Winter</b>	\$12.56	\$14.31	\$14.66	\$11.60	\$10.15	\$12.85	\$76.13
734 <b>COG Rate - (Summer)</b>	\$0.4404						
735 <b>COG amount - Summer</b>	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
738 <b>LDAC amount</b>	\$1.20	\$1.36	\$1.40	\$1.11	\$0.97	\$1.23	\$7.26
740 <b>Total Bill</b>	<b>\$39.62</b>	<b>\$42.14</b>	<b>\$42.65</b>	<b>\$38.23</b>	<b>\$36.14</b>	<b>\$40.03</b>	<b>\$238.81</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
15	11	9	8	7	10	60	168
\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$21.50	\$129.00	\$258.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.68	\$2.70	\$2.14	\$1.93	\$1.72	\$2.40	\$14.56	\$40.98
\$25.18	\$24.20	\$23.64	\$23.43	\$23.22	\$23.90	\$143.56	\$298.98
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6110
\$6.63	\$4.85	\$3.86	\$3.47	\$3.09	\$4.32	\$26.22	\$102.35
\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
\$1.01	\$0.74	\$0.59	\$0.53	\$0.47	\$0.66	\$4.00	\$11.26
<b>\$32.83</b>	<b>\$29.79</b>	<b>\$28.09</b>	<b>\$27.43</b>	<b>\$26.78</b>	<b>\$28.88</b>	<b>\$173.79</b>	<b>\$412.60</b>

742 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
743 **Keene Residential to EnergyNorth Residential Non-Heating (R1)**  
744 **CURRENT**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
745 <b>average Usage (Therms)</b>	18	20	21	16	14	18	108
747 <b>Winter:</b>							
749 Cust. Chg	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$54.00
750 Block 1	\$1.1522	\$20.53	\$23.39	\$23.96	\$18.95	\$16.58	\$124.41
751 Block 2	\$0.9442	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
752 Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
753 BL1 Threshold	80						
754 BL2 Threshold	120						
756 <b>Summer:</b>							
757 Cust. Chg	\$9.00						
758 Block 1	\$1.1522						
759 Block 2	\$0.9442						
760 Block 3	\$0.7946						
761 BL1 Threshold	80						
762 BL2 Threshold	120						
764 <b>Total Base Rate Amount</b>	\$29.53	\$32.39	\$32.96	\$27.95	\$25.58	\$30.00	\$178.41
766 <b>COG Rate - (Winter)</b>	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352
767 <b>COG amount - Winter</b>	\$27.36	\$31.16	\$31.93	\$25.25	\$22.10	\$27.97	\$165.77
769 <b>COG Rate - (Summer)</b>	\$0.6281						
770 <b>COG amount - Summer</b>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
773 <b>LDAC amount</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
775 <b>Total Bill</b>	<b>\$56.89</b>	<b>\$63.55</b>	<b>\$64.89</b>	<b>\$53.20</b>	<b>\$47.68</b>	<b>\$57.97</b>	<b>\$344.18</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
15	11	9	8	7	10	60	168
\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$54.00	\$108.00
\$17.35	\$12.69	\$10.09	\$9.08	\$8.08	\$11.30	\$68.59	\$193.01
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$26.35	\$21.69	\$19.09	\$18.08	\$17.08	\$20.30	\$122.59	\$301.01
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.2128
\$9.46	\$6.92	\$5.50	\$4.95	\$4.41	\$6.16	\$37.39	\$203.16
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$35.81</b>	<b>\$28.61</b>	<b>\$24.60</b>	<b>\$23.03</b>	<b>\$21.49</b>	<b>\$26.45</b>	<b>\$159.99</b>	<b>\$504.16</b>

777 **DIFFERENCE:**

	(Jan-16)	(Feb-16)	(Mar-16)	(Apr-16)	(Nov-16)	(Dec-16)	(Winter)
778 <b>Total Bill</b>	<b>(\$17.26)</b>	<b>(\$21.41)</b>	<b>(\$22.24)</b>	<b>(\$14.98)</b>	<b>(\$11.54)</b>	<b>(\$17.94)</b>	<b>(\$105.37)</b>
779 % Change	<b>-30.35%</b>	<b>-33.68%</b>	<b>-34.27%</b>	<b>-28.15%</b>	<b>-24.21%</b>	<b>-30.94%</b>	<b>-30.61%</b>
781 <b>Base Rate</b>	<b>(\$3.67)</b>	<b>(\$5.92)</b>	<b>(\$6.37)</b>	<b>(\$2.43)</b>	<b>(\$0.56)</b>	<b>(\$4.04)</b>	<b>(\$22.99)</b>
782 % Change	<b>-12.43%</b>	<b>-18.28%</b>	<b>-19.34%</b>	<b>-8.69%</b>	<b>-2.20%</b>	<b>-13.46%</b>	<b>-12.89%</b>
784 <b>COG &amp; LDAC</b>	<b>(\$13.59)</b>	<b>(\$15.48)</b>	<b>(\$15.87)</b>	<b>(\$12.55)</b>	<b>(\$10.98)</b>	<b>(\$13.90)</b>	<b>(\$82.37)</b>
785 % Change	<b>-49.69%</b>	<b>-49.69%</b>	<b>-49.69%</b>	<b>-49.69%</b>	<b>-49.69%</b>	<b>-49.69%</b>	<b>-49.69%</b>

(May-16)	(Jun-16)	(Jul-16)	(Aug-16)	(Sep-16)	(Oct-16)	(Summer)	(Total 2016)
<b>(\$2.98)</b>	<b>\$1.17</b>	<b>\$3.49</b>	<b>\$4.40</b>	<b>\$5.29</b>	<b>\$2.42</b>	<b>\$13.80</b>	<b>(\$91.57)</b>
<b>-8.32%</b>	<b>4.11%</b>	<b>14.20%</b>	<b>19.11%</b>	<b>24.62%</b>	<b>9.15%</b>	<b>8.62%</b>	<b>-18.16%</b>
<b>(\$1.17)</b>	<b>\$2.50</b>	<b>\$4.55</b>	<b>\$5.35</b>	<b>\$6.13</b>	<b>\$3.60</b>	<b>\$20.97</b>	<b>(\$2.02)</b>
<b>-4.43%</b>	<b>11.53%</b>	<b>23.82%</b>	<b>29.59%</b>	<b>35.91%</b>	<b>17.75%</b>	<b>17.11%</b>	<b>-0.67%</b>
<b>(\$1.81)</b>	<b>(\$1.33)</b>	<b>(\$1.06)</b>	<b>(\$0.95)</b>	<b>(\$0.84)</b>	<b>(\$1.18)</b>	<b>(\$7.17)</b>	<b>(\$89.54)</b>
<b>-19.18%</b>	<b>-19.18%</b>	<b>-19.18%</b>	<b>-19.18%</b>	<b>-19.18%</b>	<b>-19.18%</b>	<b>-19.18%</b>	<b>-44.08%</b>

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

786 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
787 **Keene Residential to EnergyNorth Residential Heating (R3)**  
788 **PROPOSED**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
790 average Usage (Therms)	67	93	103	58	34	70	424
792 <b>Winter:</b>							
793 Cust. Chg	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$153.00
794 Headblock	\$0.5201	\$35.00	\$48.41	\$52.01	\$30.19	\$17.56	\$219.36
795 Tailblock	\$0.4176	\$0.00	\$0.00	\$1.07	\$0.00	\$0.00	\$1.07
796 HB Threshold	100						
798 <b>Summer:</b>							
799 Cust. Chg	\$25.50						
800 Headblock	\$0.5201						
801 Tailblock	\$0.4176						
802 HB Threshold	20						
804 Total Base Rate Amount	\$60.50	\$73.91	\$78.58	\$55.69	\$43.06	\$61.69	\$373.42
806 COG Rate - (Winter)	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051	\$0.7051
807 COG amount - Winter	\$47.45	\$65.62	\$72.31	\$40.92	\$23.80	\$49.07	\$299.18
809 COG Rate - (Summer)	\$0.4404						
810 COG amount - Summer							
812 LDAC	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
813 LDAC amount	\$4.52	\$6.26	\$6.90	\$3.90	\$2.27	\$4.68	\$28.53
815 <b>Total Bill</b>	<b>\$112.48</b>	<b>\$145.78</b>	<b>\$157.79</b>	<b>\$100.51</b>	<b>\$69.13</b>	<b>\$115.44</b>	<b>\$701.13</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
38	14	9	8	7	12	87	511
\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$25.50	\$153.00	\$306.00
\$10.40	\$7.33	\$4.63	\$3.98	\$3.43	\$6.15	\$35.92	\$255.28
\$7.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.54	\$8.60
\$43.44	\$32.83	\$30.13	\$29.48	\$28.93	\$31.65	\$196.46	\$569.88
\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.4404	\$0.6600
\$16.75	\$6.21	\$3.92	\$3.37	\$2.90	\$5.20	\$38.37	\$337.55
\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672	\$0.0672
\$2.56	\$0.95	\$0.60	\$0.51	\$0.44	\$0.79	\$5.86	\$34.38
<b>\$62.75</b>	<b>\$39.99</b>	<b>\$34.66</b>	<b>\$33.37</b>	<b>\$32.28</b>	<b>\$37.64</b>	<b>\$240.68</b>	<b>\$941.82</b>

817 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
818 **Keene Residential to EnergyNorth Residential Heating (R3)**  
819 **CURRENT**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
821 average Usage (Therms)	67	93	103	58	34	70	424
823 <b>Winter:</b>							
824 Cust. Chg	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$54.00
825 Block 1	\$1.1522	\$77.54	\$92.18	\$92.18	\$66.87	\$38.89	\$447.84
826 Block 2	\$0.9442	\$0.00	\$12.34	\$21.30	\$0.00	\$0.00	\$33.64
827 Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
828 BL1 Threshold	80						
829 BL2 Threshold	120						
831 <b>Summer:</b>							
832 Cust. Chg	\$9.00						
833 Block 1	\$1.1522						
834 Block 2	\$0.9442						
835 Block 3	\$0.7946						
836 BL1 Threshold	80						
837 BL2 Threshold	120						
839 Total Base Rate Amount	\$86.54	\$113.51	\$122.48	\$75.87	\$47.89	\$89.18	\$535.48
841 COG Rate - (Winter)	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352
842 COG amount - Winter	\$103.31	\$142.88	\$157.45	\$89.10	\$51.82	\$106.83	\$651.40
844 COG Rate - (Summer)	\$0.6281						
845 COG amount - Summer							
847 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
848 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
850 <b>Total Bill</b>	<b>\$189.85</b>	<b>\$256.39</b>	<b>\$279.93</b>	<b>\$164.98</b>	<b>\$99.72</b>	<b>\$196.02</b>	<b>\$1,186.88</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
38	14	9	8	7	12	87	511
\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$54.00	\$108.00
\$43.83	\$16.24	\$10.27	\$8.82	\$7.60	\$13.61	\$100.37	\$548.21
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.64
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$52.83	\$25.24	\$19.27	\$17.82	\$16.60	\$22.61	\$154.37	\$689.85
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.3807
\$23.90	\$8.85	\$5.60	\$4.81	\$4.14	\$7.42	\$54.72	\$706.12
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$76.73</b>	<b>\$34.09</b>	<b>\$24.86</b>	<b>\$22.63</b>	<b>\$20.74</b>	<b>\$30.03</b>	<b>\$209.09</b>	<b>\$1,395.97</b>

852 **DIFFERENCE:**

	(77.37)	(110.61)	(122.14)	(64.46)	(30.59)	(80.58)	(485.75)
853 <b>Total Bill</b>	<b>(\$77.37)</b>	<b>(\$110.61)</b>	<b>(\$122.14)</b>	<b>(\$64.46)</b>	<b>(\$30.59)</b>	<b>(\$80.58)</b>	<b>(\$485.75)</b>
854 % Change	-40.76%	-43.14%	-43.63%	-39.07%	-30.68%	-41.11%	-40.93%
855 <b>Base Rate</b>	(\$26.04)	(\$39.61)	(\$43.90)	(\$20.19)	(\$4.84)	(\$27.49)	(\$162.06)
857 % Change	-30.09%	-34.89%	-35.84%	-26.61%	-10.10%	-30.82%	-30.26%
858 <b>COG &amp; LDAC</b>	(\$51.34)	(\$71.00)	(\$78.24)	(\$44.28)	(\$25.75)	(\$53.09)	(\$323.69)
860 % Change	-49.69%	-49.69%	-49.69%	-49.69%	-49.69%	-49.69%	-49.69%

(13.98)	\$5.89	\$9.79	\$10.74	\$11.54	\$7.61	\$31.59	(\$454.16)
-18.22%	17.28%	39.40%	47.44%	55.63%	25.33%	15.11%	-32.53%
(\$9.40)	\$7.59	\$10.87	\$11.66	\$12.33	\$9.03	\$42.09	(\$119.97)
-17.78%	30.07%	56.41%	65.42%	74.30%	39.94%	27.26%	-17.39%
(\$4.58)	(\$1.70)	(\$1.07)	(\$0.92)	(\$0.79)	(\$1.42)	(\$10.49)	(\$334.19)
-19.18%	-19.18%	-19.18%	-19.18%	-19.18%	-19.18%	-19.18%	-47.33%



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

Winter Season (Jan. - Apr., Nov. - Dec.) Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)								
PROPOSED								
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter	
average Usage (Therms)	158	251	245	132	64	120	970	
<b>Winter:</b>								
Cust. Chg	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68	
Headblock	\$0.5689	\$56.89	\$56.89	\$56.89	\$56.89	\$36.21	\$320.65	
Tailblock	\$0.3130	\$18.21	\$47.23	\$45.45	\$9.89	\$0.00	\$127.13	
HB Threshold	100							
<b>Summer:</b>								
Cust. Chg	\$55.61							
Headblock	\$0.5689							
Tailblock	\$0.3130							
HB Threshold	20							
Total Base Rate Amount		\$130.71	\$159.74	\$157.95	\$122.39	\$91.82	\$118.85	\$781.46
COG Rate - (Winter)	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	
COG amount - Winter		\$110.88	\$175.88	\$171.88	\$92.25	\$44.62	\$679.83	
COG Rate - (Summer)	\$0.4242							
COG amount - Summer								
LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	
LDAC amount		\$7.63	\$12.10	\$11.83	\$6.35	\$3.07	\$5.80	\$46.78
<b>Total Bill</b>	<b>\$249.21</b>	<b>\$347.72</b>	<b>\$341.66</b>	<b>\$220.98</b>	<b>\$139.52</b>	<b>\$208.97</b>	<b>\$1,508.07</b>	

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
91	28	14	10	9	20	173	1,143
\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68	\$667.37
\$11.38	\$11.38	\$8.19	\$5.71	\$5.21	\$11.38	\$53.24	\$373.89
\$22.12	\$2.60	\$0.00	\$0.00	\$0.00	\$0.08	\$24.80	\$151.93
\$89.11	\$69.59	\$63.80	\$61.33	\$60.83	\$67.07	\$411.73	\$1,193.19
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6591
\$38.46	\$12.00	\$6.10	\$4.26	\$3.89	\$8.60	\$73.31	\$753.15
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$4.37	\$1.36	\$0.69	\$0.48	\$0.44	\$0.98	\$8.34	\$55.11
<b>\$131.95</b>	<b>\$82.95</b>	<b>\$70.60</b>	<b>\$66.07</b>	<b>\$65.16</b>	<b>\$76.65</b>	<b>\$493.38</b>	<b>\$2,001.45</b>

Winter Season (Jan. - Apr., Nov. - Dec.) Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)								
CURRENT								
	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter	
average Usage (Therms)	158	251	245	132	64	120	970	
<b>Winter:</b>								
Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	
Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$73.34	\$92.18	\$534.22	
Block 2	\$0.9442	\$73.81	\$113.30	\$113.30	\$48.71	\$0.00	\$387.17	
Block 3	\$0.7946	\$0.00	\$40.45	\$35.91	\$0.00	\$0.00	\$76.36	
BL1 Threshold	80							
BL2 Threshold	120							
<b>Summer:</b>								
Cust. Chg	\$18.00							
Block 1	\$1.1522							
Block 2	\$0.9442							
Block 3	\$0.7946							
BL1 Threshold	80							
BL2 Threshold	120							
Total Base Rate Amount		\$183.98	\$263.93	\$259.39	\$158.89	\$91.34	\$148.22	\$1,105.75
COG Rate - (Winter)	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	
COG amount - Winter		\$242.82	\$385.19	\$376.43	\$202.02	\$97.72	\$1,488.84	
COG Rate - (Summer)	\$0.6281							
COG amount - Summer								
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000	
LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Bill</b>	<b>\$426.80</b>	<b>\$649.12</b>	<b>\$635.82</b>	<b>\$360.91</b>	<b>\$189.06</b>	<b>\$332.88</b>	<b>\$2,594.59</b>	

Summer Season (May - Oct.)							
May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
91	28	14	10	9	20	173	1,143
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$32.60	\$16.58	\$11.57	\$10.56	\$23.35	\$186.84	\$721.06
\$10.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.08	\$397.25
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.36
\$120.26	\$50.60	\$34.58	\$29.57	\$28.56	\$41.35	\$304.92	\$1,410.67
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.3980
\$56.95	\$17.77	\$9.04	\$6.31	\$5.76	\$12.73	\$108.56	\$1,597.40
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$177.21</b>	<b>\$68.37</b>	<b>\$43.62</b>	<b>\$35.88</b>	<b>\$34.32</b>	<b>\$54.08</b>	<b>\$413.47</b>	<b>\$3,008.06</b>

DIFFERENCE:							
Total Bill	(\$177.59)	(\$301.40)	(\$294.16)	(\$139.93)	(\$49.55)	(\$123.90)	(\$1,086.52)
% Change	-41.61%	-46.43%	-46.26%	-38.77%	-26.21%	-37.22%	-41.88%
<b>Base Rate</b>	(\$53.27)	(\$104.19)	(\$101.44)	(\$36.50)	\$0.48	(\$29.36)	(\$324.29)
% Change	-28.96%	-39.48%	-39.11%	-22.97%	0.53%	-19.81%	-29.33%
<b>COG &amp; LDAC</b>	(\$124.32)	(\$197.20)	(\$192.72)	(\$103.43)	(\$50.03)	(\$94.54)	(\$762.23)
% Change	-51.20%	-51.20%	-51.20%	-51.20%	-51.20%	-51.20%	-51.20%

(\$45.26)	\$14.58	\$26.98	\$30.19	\$30.84	\$22.57	\$79.91	(\$1,006.61)
-25.54%	21.33%	61.86%	84.16%	89.87%	41.74%	19.33%	-33.46%
(\$31.14)	\$18.99	\$29.22	\$31.76	\$32.27	\$25.73	\$106.81	(\$217.48)
-25.90%	37.52%	84.50%	107.40%	112.98%	62.21%	35.03%	-15.42%
(\$14.12)	(\$4.40)	(\$2.24)	(\$1.56)	(\$1.43)	(\$3.15)	(\$26.90)	(\$789.14)
-24.78%	-24.78%	-24.78%	-24.78%	-24.78%	-24.78%	-24.78%	-49.40%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

936 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
937 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**  
938 **PROPOSED**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
940 average Usage (Therms)	2,089	2,903	2,860	1,797	1,086	1,629	12,363
941							
942 <b>Winter:</b>							
943 Cust. Chg	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53
944 Headblock	\$0.4458	\$445.82	\$445.82	\$445.82	\$445.82	\$445.82	\$2,674.94
945 Tailblock	\$0.2952	\$321.33	\$561.64	\$548.96	\$235.30	\$25.35	\$1,878.20
946 HB Threshold	1,000						
947							
948 <b>Summer:</b>							
949 Cust. Chg	\$159.59						
950 Headblock	\$0.4458						
951 Tailblock	\$0.2952						
952 HB Threshold	400						
953							
954 Total Base Rate Amount	\$926.75	\$1,167.05	\$1,154.38	\$840.71	\$630.76	\$791.03	\$5,510.67
955							
956 COG Rate - (Winter)	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010	\$0.7010
957 COG amount - Winter	\$1,464.13	\$2,034.82	\$2,004.72	\$1,259.81	\$761.20	\$1,141.81	\$8,666.49
958							
959 COG Rate - (Summer)	\$0.4242						
960 COG amount - Summer							
961							
962 LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
963 LDAC amount	\$100.74	\$140.01	\$137.94	\$86.68	\$52.38	\$78.56	\$596.30
964							
965 <b>Total Bill</b>	<b>\$2,491.61</b>	<b>\$3,341.87</b>	<b>\$3,297.03</b>	<b>\$2,187.20</b>	<b>\$1,444.34</b>	<b>\$2,011.40</b>	<b>\$14,773.46</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,432	746	754	43	377	621	3,971	16,334
\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53	\$1,915.06
\$178.33	\$178.33	\$178.33	\$18.98	\$167.87	\$178.33	\$900.17	\$3,575.11
\$304.64	\$102.11	\$104.42	\$0.00	\$0.00	\$65.09	\$576.26	\$2,454.47
\$642.55	\$440.03	\$442.34	\$178.57	\$327.46	\$403.01	\$2,433.96	\$7,944.63
\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.4242	\$0.6337
\$607.48	\$316.43	\$319.75	\$18.06	\$159.73	\$263.22	\$1,684.67	\$10,351.16
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$69.07	\$35.98	\$36.36	\$2.05	\$18.16	\$29.93	\$191.55	\$787.85
<b>\$1,319.10</b>	<b>\$792.44</b>	<b>\$798.45</b>	<b>\$198.69</b>	<b>\$505.34</b>	<b>\$696.16</b>	<b>\$4,310.18</b>	<b>\$19,083.64</b>

967 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
968 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**  
969 **CURRENT**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
970 average Usage (Therms)	2,089	2,903	2,860	1,797	1,086	1,629	12,363
971							
972 <b>Winter:</b>							
973							
974 Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
975 Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
976 Block 2	\$0.9442	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82
977 Block 3	\$0.7946	\$1,500.70	\$2,147.59	\$2,113.48	\$1,269.10	\$703.92	\$8,870.15
978 BL1 Threshold	80						
979 BL2 Threshold	120						
980							
981 <b>Summer:</b>							
982 Cust. Chg	\$18.00						
983 Block 1	\$1.1522						
984 Block 2	\$0.9442						
985 Block 3	\$0.7946						
986 BL1 Threshold	80						
987 BL2 Threshold	120						
988							
989 Total Base Rate Amount	\$1,724.18	\$2,371.07	\$2,336.96	\$1,492.58	\$927.40	\$1,358.83	\$10,211.03
990							
991 COG Rate - (Winter)	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352
992 COG amount - Winter	\$3,206.46	\$4,456.28	\$4,390.36	\$2,759.00	\$1,667.05	\$2,500.59	\$18,979.74
993							
994 COG Rate - (Summer)	\$0.6281						
995 COG amount - Summer							
996							
997 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
998 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999							
1000 <b>Total Bill</b>	<b>\$4,930.64</b>	<b>\$6,827.35</b>	<b>\$6,727.32</b>	<b>\$4,251.59</b>	<b>\$2,594.45</b>	<b>\$3,859.42</b>	<b>\$29,190.78</b>

**Summer Season (May - Oct.)**

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,432	746	754	43	377	621	3,971	16,334
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$49.06	\$92.18	\$92.18	\$509.94	\$1,063.00
\$113.30	\$113.30	\$113.30	\$0.00	\$113.30	\$113.30	\$566.52	\$1,246.34
\$978.99	\$433.81	\$440.03	\$0.00	\$140.27	\$334.14	\$2,327.24	\$11,197.39
\$1,202.47	\$657.29	\$663.51	\$67.06	\$363.75	\$557.62	\$3,511.70	\$13,722.74
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.3147
\$899.47	\$468.53	\$473.44	\$26.75	\$236.50	\$389.75	\$2,494.44	\$21,474.18
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$2,101.94</b>	<b>\$1,125.81</b>	<b>\$1,136.95</b>	<b>\$93.81</b>	<b>\$600.25</b>	<b>\$947.37</b>	<b>\$6,006.14</b>	<b>\$35,196.92</b>

1002 **DIFFERENCE:**

	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
1003 <b>Total Bill</b>	<b>(\$2,439.03)</b>	<b>(\$3,485.48)</b>	<b>(\$3,430.29)</b>	<b>(\$2,064.38)</b>	<b>(\$1,150.11)</b>	<b>(\$1,848.02)</b>	<b>(\$14,417.31)</b>
1004 % Change	<b>-49.47%</b>	<b>-51.05%</b>	<b>-50.99%</b>	<b>-48.56%</b>	<b>-44.33%</b>	<b>-47.88%</b>	<b>-49.39%</b>
1005							
1006 <b>Base Rate</b>	<b>(\$797.44)</b>	<b>(\$1,204.02)</b>	<b>(\$1,182.58)</b>	<b>(\$651.87)</b>	<b>(\$296.64)</b>	<b>(\$567.81)</b>	<b>(\$4,700.37)</b>
1007 % Change	<b>-46.25%</b>	<b>-50.78%</b>	<b>-50.60%</b>	<b>-43.67%</b>	<b>-31.99%</b>	<b>-41.79%</b>	<b>-46.03%</b>
1008							
1009 <b>COG &amp; LDAC</b>	<b>(\$1,641.59)</b>	<b>(\$2,281.45)</b>	<b>(\$2,247.71)</b>	<b>(\$1,412.51)</b>	<b>(\$853.47)</b>	<b>(\$1,280.21)</b>	<b>(\$9,716.95)</b>
1010 % Change	<b>-51.20%</b>	<b>-51.20%</b>	<b>-51.20%</b>	<b>-51.20%</b>	<b>-51.20%</b>	<b>-51.20%</b>	<b>-51.20%</b>

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
<b>(\$782.84)</b>	<b>(\$333.38)</b>	<b>(\$338.50)</b>	<b>\$104.88</b>	<b>(\$94.91)</b>	<b>(\$251.21)</b>	<b>(\$1,695.96)</b>	<b>(\$16,113.27)</b>
<b>-37.24%</b>	<b>-29.61%</b>	<b>-29.77%</b>	<b>111.80%</b>	<b>-15.81%</b>	<b>-26.52%</b>	<b>-28.24%</b>	<b>-45.78%</b>
<b>(\$559.92)</b>	<b>(\$217.26)</b>	<b>(\$221.17)</b>	<b>\$111.51</b>	<b>(\$36.30)</b>	<b>(\$154.61)</b>	<b>(\$1,077.74)</b>	<b>(\$5,778.11)</b>
<b>-46.56%</b>	<b>-33.05%</b>	<b>-33.33%</b>	<b>166.28%</b>	<b>-9.98%</b>	<b>-27.73%</b>	<b>-30.69%</b>	<b>-42.11%</b>
<b>(\$222.92)</b>	<b>(\$116.12)</b>	<b>(\$117.34)</b>	<b>(\$6.63)</b>	<b>(\$58.61)</b>	<b>(\$96.59)</b>	<b>(\$618.22)</b>	<b>(\$10,335.17)</b>
<b>-24.78%</b>	<b>-24.78%</b>	<b>-24.78%</b>	<b>-24.78%</b>	<b>-24.78%</b>	<b>-24.78%</b>	<b>-24.78%</b>	<b>-48.13%</b>

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

1011 Winter Season (Jan. - Apr., Nov. - Dec.)

1012 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

1013 PROPOSED	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
1014 average Usage (Therms)	140	178	179	138	143	101	878
1015 Winter:							
1016 Cust. Chg	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68
1017 Headblock	\$0.3460	\$34.60	\$34.60	\$34.60	\$34.60	\$34.60	\$207.60
1018 Tailblock	\$0.2060	\$8.14	\$15.99	\$16.20	\$7.91	\$8.85	\$57.34
1019 HB Threshold	100						
1020 Summer:							
1021 Cust. Chg	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68
1022 Headblock	\$0.3460	\$34.60	\$34.60	\$34.60	\$34.60	\$34.60	\$202.48
1023 Tailblock	\$0.2060	\$8.14	\$15.99	\$16.20	\$7.91	\$8.85	\$10.30
1024 HB Threshold	100						\$67.64
1025 Total Base Rate Amount	\$98.36	\$106.20	\$106.41	\$98.13	\$99.07	\$90.46	\$598.63
1026 COG Rate - (Winter)	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194
1027 COG amount - Winter	\$100.36	\$127.77	\$128.49	\$99.57	\$102.85	\$72.81	\$631.85
1028 COG Rate - (Summer)	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610
1029 COG amount - Summer	\$62.98	\$50.18	\$44.70	\$45.31	\$41.47	\$48.18	\$292.81
1030 LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
1031 LDAC amount	\$6.73	\$8.57	\$8.61	\$6.68	\$6.90	\$4.88	\$42.36
1032 Total Bill	\$205.45	\$242.54	\$243.52	\$204.37	\$208.81	\$168.16	\$1,272.84

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
137	109	97	98	90	105	635	1,513
\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$55.61	\$333.68	\$667.37
\$34.60	\$34.60	\$33.55	\$34.01	\$31.13	\$34.60	\$202.48	\$410.08
\$7.55	\$1.82	\$0.00	\$0.00	\$0.00	\$0.93	\$10.30	\$67.64
\$97.76	\$92.04	\$89.16	\$89.62	\$86.74	\$91.14	\$546.46	\$1,145.09
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6110
\$62.98	\$50.18	\$44.70	\$45.31	\$41.47	\$48.18	\$292.81	\$924.66
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$6.59	\$5.25	\$4.68	\$4.74	\$4.34	\$5.04	\$30.64	\$73.00
\$167.33	\$147.46	\$138.53	\$139.67	\$132.55	\$144.36	\$869.91	\$2,142.75

1042 Winter Season (Jan. - Apr., Nov. - Dec.)

1043 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

1044 CURRENT	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
1045 average Usage (Therms)	140	178	179	138	143	101	878
1046 Winter:							
1047 Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1048 Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1049 Block 2	\$0.9442	\$56.19	\$92.15	\$93.10	\$55.14	\$59.45	\$376.07
1050 Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1051 BL1 Threshold	80						
1052 BL2 Threshold	120						
1053 Summer:							
1054 Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1055 Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1056 Block 2	\$0.9442	\$53.46	\$27.23	\$16.01	\$17.26	\$9.41	\$23.14
1057 Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1058 BL1 Threshold	80						
1059 BL2 Threshold	120						
1060 Total Base Rate Amount	\$166.37	\$202.33	\$203.28	\$165.32	\$169.63	\$130.21	\$1,037.13
1061 COG Rate - (Winter)	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352
1062 COG amount - Winter	\$214.18	\$272.65	\$274.20	\$212.47	\$219.48	\$155.38	\$1,348.36
1063 COG Rate - (Summer)	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281
1064 COG amount - Summer	\$85.81	\$68.37	\$60.90	\$61.73	\$56.50	\$65.64	\$398.95
1065 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
1066 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1067 Total Bill	\$380.54	\$474.98	\$477.48	\$377.79	\$389.10	\$285.59	\$2,385.49

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
137	109	97	98	90	105	635	1,513
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$53.46	\$27.23	\$16.01	\$17.26	\$9.41	\$23.14	\$146.51	\$522.58
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$163.64	\$137.41	\$126.19	\$127.44	\$119.58	\$133.31	\$807.57	\$1,844.70
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.1545
\$85.81	\$68.37	\$60.90	\$61.73	\$56.50	\$65.64	\$398.95	\$1,747.31
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$249.45	\$205.78	\$187.08	\$189.17	\$176.09	\$198.95	\$1,206.52	\$3,592.01

1077 DIFFERENCE:

1078 Total Bill	(\$175.09)	(\$232.45)	(\$233.96)	(\$173.43)	(\$180.29)	(\$117.43)	(\$1,112.65)
1079 % Change	-46.01%	-48.94%	-49.00%	-45.90%	-46.34%	-41.12%	-46.64%
1080 Base Rate	(\$68.01)	(\$96.13)	(\$96.87)	(\$67.19)	(\$70.56)	(\$39.74)	(\$438.50)
1081 % Change	-40.88%	-47.51%	-47.65%	-40.64%	-41.60%	-30.52%	-42.28%
1082 COG & LDAC	(\$107.08)	(\$136.32)	(\$137.09)	(\$106.23)	(\$109.73)	(\$77.69)	(\$674.15)
1083 % Change	-50.00%	-50.00%	-50.00%	-50.00%	-50.00%	-50.00%	-50.00%

(\$82.12)	(\$58.31)	(\$48.55)	(\$49.50)	(\$43.53)	(\$54.59)	(\$336.61)	(\$1,449.26)
-32.92%	-28.34%	-25.95%	-26.17%	-24.72%	-27.44%	-27.90%	-40.35%
(\$65.88)	(\$45.37)	(\$37.02)	(\$37.82)	(\$32.84)	(\$42.17)	(\$261.11)	(\$699.61)
-40.26%	-33.02%	-29.34%	-29.68%	-27.46%	-31.63%	-32.33%	-37.93%
(\$16.24)	(\$12.94)	(\$11.52)	(\$11.68)	(\$10.69)	(\$12.42)	(\$75.50)	(\$749.65)
-18.92%	-18.92%	-18.92%	-18.92%	-18.92%	-18.92%	-18.92%	-42.90%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

1086 Winter Season (Jan. - Apr., Nov. - Dec.)  
1087 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

1088 PROPOSED	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
1090 average Usage (Therms)	2,323	2,764	2,724	1,985	1,738	1,988	13,521
1091							
1092 Winter:							
1093 Cust. Chg	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53
1094 Headblock	\$0.2739	\$273.85	\$273.85	\$273.85	\$273.85	\$273.85	\$1,643.12
1095 Tailblock	\$0.1897	\$250.85	\$334.61	\$327.00	\$186.73	\$139.93	\$1,426.48
1096 HB Threshold	1,000						
1097							
1098 Summer:							
1099 Cust. Chg	\$159.59						
1100 Headblock	\$0.2155						
1101 Tailblock	\$0.1192						
1102 HB Threshold	1,000						
1103							
1104 Total Base Rate Amount		\$684.29	\$768.05	\$760.45	\$620.17	\$573.37	\$4,027.13
1105							
1106 COG Rate - (Winter)	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194	\$0.7194
1107 COG amount - Winter		\$1,670.90	\$1,988.58	\$1,959.75	\$1,427.69	\$1,250.16	\$9,727.13
1108							
1109 COG Rate - (Summer)	\$0.4610						
1110 COG amount - Summer							
1111							
1112 LDAC	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
1113 LDAC amount		\$112.03	\$133.33	\$131.39	\$95.72	\$83.82	\$652.16
1114							
1115 Total Bill		\$2,467.22	\$2,889.95	\$2,851.59	\$2,143.58	\$1,907.35	\$14,406.43
1116							

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$159.59	\$957.53	\$1,915.06
\$215.51	\$215.51	\$215.51	\$215.51	\$215.51	\$215.51	\$1,293.07	\$2,936.19
\$92.65	\$37.91	\$23.72	\$36.63	\$15.10	\$53.28	\$259.29	\$1,685.77
\$467.75	\$413.01	\$398.82	\$411.73	\$390.20	\$428.38	\$2,509.89	\$6,537.02
\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.4610	\$0.6220
\$819.29	\$607.60	\$552.71	\$602.65	\$519.40	\$667.06	\$3,768.71	\$13,495.84
\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482	\$0.0482
\$85.72	\$63.57	\$57.83	\$63.05	\$54.34	\$69.79	\$394.31	\$1,046.47
\$1,372.76	\$1,084.18	\$1,009.36	\$1,077.43	\$963.95	\$1,165.23	\$6,672.91	\$21,079.33

1117 Winter Season (Jan. - Apr., Nov. - Dec.)  
1118 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

1119 CURRENT	Jan-16	Feb-16	Mar-16	Apr-16	Nov-16	Dec-16	Winter
1120 average Usage (Therms)	2,323	2,764	2,724	1,985	1,738	1,988	13,521
1121							
1122 Winter:							
1123							
1124 Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1125 Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1126 Block 2	\$0.9442	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82
1127 Block 3	\$0.7946	\$1,686.64	\$2,037.53	\$2,005.68	\$1,418.01	\$1,221.92	\$9,790.41
1128 BL1 Threshold	80						
1129 BL2 Threshold	120						
1130							
1131 Summer:							
1132 Cust. Chg	\$18.00						
1133 Block 1	\$1.1522						
1134 Block 2	\$0.9442						
1135 Block 3	\$0.7946						
1136 BL1 Threshold	80						
1137 BL2 Threshold	120						
1138							
1139 Total Base Rate Amount		\$1,910.12	\$2,261.01	\$2,229.16	\$1,641.49	\$1,445.40	\$11,131.29
1140							
1141 COG Rate - (Winter)	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352	\$1.5352
1142 COG amount - Winter		\$3,565.70	\$4,243.63	\$4,182.10	\$3,046.69	\$2,667.85	\$3,051.74
1143							
1144 COG Rate - (Summer)	\$0.6281						
1145 COG amount - Summer							
1146							
1147 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
1148 LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1149							
1150 Total Bill		\$5,475.81	\$6,504.64	\$6,411.27	\$4,688.18	\$4,113.25	\$31,888.99
1151							

Summer Season (May - Oct.)

May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Summer	Total 2016
1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82	\$1,359.65
\$1,253.24	\$888.37	\$793.76	\$879.83	\$736.34	\$990.85	\$5,542.39	\$15,332.80
\$1,476.72	\$1,111.85	\$1,017.24	\$1,103.31	\$959.82	\$1,214.33	\$6,883.27	\$18,014.56
\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$0.6281	\$1.1934
\$1,116.26	\$827.84	\$753.06	\$821.09	\$707.67	\$908.85	\$5,134.76	\$25,892.47
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,592.98	\$1,939.69	\$1,770.30	\$1,924.40	\$1,667.49	\$2,123.18	\$12,018.04	\$43,907.03

1152 DIFFERENCE:

1153 Total Bill	(\$3,008.60)	(\$3,614.69)	(\$3,559.68)	(\$2,544.59)	(\$2,205.90)	(\$2,549.11)	(\$17,482.57)
1154 % Change	-54.94%	-55.57%	-55.52%	-54.28%	-53.63%	-54.28%	-54.82%
1155							
1156 Base Rate	(\$1,225.82)	(\$1,492.96)	(\$1,468.72)	(\$1,021.31)	(\$872.03)	(\$1,023.30)	(\$7,104.15)
1157 % Change	-64.18%	-66.03%	-65.89%	-62.22%	-60.33%	-62.24%	-63.82%
1158							
1159 COG & LDAC	(\$1,782.77)	(\$2,121.73)	(\$2,090.96)	(\$1,523.28)	(\$1,333.87)	(\$1,525.81)	(\$10,378.41)
1160 % Change	-50.00%	-50.00%	-50.00%	-50.00%	-50.00%	-50.00%	-50.00%

(\$1,220.22)	(\$855.51)	(\$760.94)	(\$846.97)	(\$703.55)	(\$957.94)	(\$5,345.13)	(\$22,827.70)
-47.06%	-44.11%	-42.98%	-44.01%	-42.19%	-45.12%	-44.48%	-51.99%
(\$1,008.97)	(\$698.84)	(\$618.43)	(\$691.58)	(\$569.62)	(\$785.95)	(\$4,373.38)	(\$11,477.54)
-68.33%	-62.85%	-60.79%	-62.68%	-59.35%	-64.72%	-63.54%	-63.71%
(\$211.25)	(\$156.67)	(\$142.52)	(\$155.39)	(\$133.93)	(\$172.00)	(\$971.75)	(\$11,350.16)
-18.92%	-18.92%	-18.92%	-18.92%	-18.92%	-18.92%	-18.92%	-43.84%

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**Gregg H. Therrien**  
**Assistant Vice President**

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Gregg Therrien is a former utility executive who has held Director level positions at Connecticut Natural Gas Corporation and affiliated companies for more than 19 years. Most recently, he served as the Director, Gas Construction at Connecticut Natural Gas and The Southern Connecticut Gas Company and Director, Regulatory & Tariffs at UIL Holdings, Inc. Mr. Therrien's experience includes regulatory strategies, natural gas growth, infrastructure replacement programs, integrated resource planning and technical rate case issues such as utility cost of service, rate design, tariff writing and administration, as well as pricing, gas cost accounting, gross margin and load forecasting for regulated utilities. Mr. Therrien has an M.B.A. from the University of Connecticut and a B.S. in Finance from Bryant University, and is also a certified Project Management Professional (PMP).

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**REPRESENTATIVE EXPERIENCE**

Representative responsibilities performed for Connecticut gas utilities include:

**Regulatory Affairs**

- Led the preparation, filing, discovery and implementation of several rate cases
- Designed rates and prepared testimony, and served as the primary rate design witness
- Prepared, testified and implemented revenue requirement rate mechanisms for new customer growth and pipeline replacement programs
- Prepared gas Integrated Resource Plans
- Prepared assessment of forecast methodology and forecast accuracy of gas demands
- Prepared validation of sales forecast and analysis of declining use per customer
- Proposed, testified, and implemented Connecticut's first gas decoupling mechanism
- Key contributor in settlement negotiations for rate cases and other litigated regulatory matters, including the LDC gas expansion plan
- Prepared testimony and exhibits for bi-annual Purchased Gas Adjustment proceedings
- Prepared testimony and new program tariffs in support of gas unbundling

**Business Strategy and Operations**

- Led a newly-created gas construction organization, leveraging project management practices to plan and execute a \$100M annual capital budget
- Responsible for RFP development and bid selection of five-year contracts of local, regional and national gas construction and restoration contractors representing approximately 70 work crews
- Developed and implemented a tablet-based QA/QC inspection program
- Developed annual sales and revenue operating budgets
- Developed rate of return new customer acquisition model

- Led several process improvement teams
- Successfully negotiated contracts with large cogeneration users avoiding system bypass and obtaining regulatory approval

### **Consultancy**

- Regulatory risk assessments
- Gas infrastructure replacement program financial and technical analysis
- Market analysis for international clients
- Electric distribution alternative rate plan analysis
- Economic Development tariff development
- Decoupling testimony assistance for a Western Gas LDC

### **PROFESSIONAL HISTORY**

#### **Concentric Energy Advisors, Inc. (2016 - Present)**

Assistant Vice President

#### **AVANGRID and affiliated companies (2016)**

#### **Connecticut Natural Gas and The Southern Connecticut Gas Company (2014 - 2016)**

Director, Gas Construction

#### **UIL Holdings, Inc. (2010-2014)**

Director, Regulatory & Tariffs

#### **Iberdrola S.A. / Energy East Corporation / Connecticut Natural Gas and The Southern Connecticut Gas Company (2001-2010)**

Director, Regulatory & Pricing / Director, Pricing & Analysis

#### **Connecticut Natural Gas Corporation (1997-2001)**

Manager, Pricing

#### **United Technologies, Inc. - Pratt & Whitney**

#### **Turbo Power & Marine Systems (1996-1997)**

Manager, Financial Planning & Analysis

#### **Pratt & Whitney Aircraft**

Business Unit Cell Leader, Overhaul & Repair / Manufacturing - turbine airfoils (1994-1996)

Financial Analyst, Commercial Engine Business (1987-1994)

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### **EDUCATION AND CERTIFICATION**

Master of Business Administration, University of Connecticut, Concentration in Finance, 1993

B.S., Bryant University (College), Finance, 1987

Certified Project Management Professional (PMP)

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## **LEADERSHIP**

### **Connecticut Economic Resource Center (CERC)**

Member, Board of Directors 2008 – 2011, Treasurer, 2011-2016

### **Connecticut Power and Energy Society (CPES)**

Member, Board of Directors 2017 to present

### **AGA Executive Leadership Development Program - 2012**

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## **AFFILIATIONS**

### **American Gas Association**

State Affairs Committee, 2001 - present

### **Northeast Gas Association**

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