

Appendix A

Qualifications

1 ***Present Occupation***

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3 **Q. What is your present occupation?**

4 A. I am a consulting economist and President of Ben Johnson Associates,
5 Inc.®, a firm of economic and analytic consultants specializing in the area
6 of public utility regulation.

7

8 ***Educational Background***

9

10 **Q. What is your educational background?**

11 A. I graduated with honors from the University of South Florida with a
12 Bachelor of Arts degree in Economics in March 1974. I earned a Master
13 of Science degree in Economics at Florida State University in September
14 1977. The title of my Master's Thesis is a "A Critique of Economic Theory
15 as Applied to the Regulated Firm." Finally, I graduated from Florida State
16 University in April 1982 with the Ph.D. degree in Economics. The title of
17 my doctoral dissertation is "Executive Compensation, Size, Profit, and
18 Cost in the Electric Utility Industry."

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1 ***Clients***

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3 **Q. What types of clients have employed your firm?**

4 A Much of our work is performed on behalf of public agencies at every level
5 of government involved in utility regulation. These agencies include state
6 regulatory commissions, public counsels, attorneys general, and local
7 governments, among others. We have also worked for a wide variety of
8 different private organizations and firms, both regulated and unregulated.
9 The diversity of our clientele is illustrated below.

10

11 Regulatory Commissions

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- 13 Alaska Public Utilities Commission
- 14 Arizona Corporation Commission
- 15 Arkansas Public Service Commission
- 16 Connecticut Department of Public Utility Control
- 17 District of Columbia Public Service Commission
- 18 Idaho Public Utilities Commission
- 19 Idaho State Tax Commission
- 20 Iowa Department of Revenue and Finance
- 21 Kansas State Corporation Commission
- 22 Maine Public Utilities Commission
- 23 Minnesota Department of Public Service

- 1 Missouri Public Service Commission
- 2 National Association of State Utility Consumer Advocates
- 3 Nevada Public Service Commission
- 4 New Hampshire Public Utilities Commission
- 5 North Carolina Utilities Commission—Public Staff
- 6 Oklahoma Corporation Commission
- 7 Ontario Ministry of Culture and Communications
- 8 Staff of the Delaware Public Service Commission
- 9 Staff of the Georgia Public Service Commission
- 10 Texas Public Utilities Commission
- 11 Virginia State Corporation Commission
- 12 Washington Utilities and Transportation Commission
- 13 West Virginia Public Service Commission—Division of Consumer Advocate
- 14 Wisconsin Public Service Commission
- 15 Wyoming Public Service Commission
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- 17 Public Counsels
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- 19 Arizona Residential Utility Consumers Office
- 20 Colorado Office of Consumer Counsel
- 21 Colorado Office of Consumer Services
- 22 Connecticut Consumer Counsel
- 23 District of Columbia Office of People's Counsel
- 24 Florida Public Counsel
- 25 Georgia Consumers' Utility Counsel

- 1 Hawaii Division of Consumer Advocacy
- 2 Illinois Small Business Utility Advocate Office
- 3 Indiana Office of the Utility Consumer Counselor
- 4 Iowa Consumer Advocate
- 5 Maryland Office of People's Counsel
- 6 Minnesota Office of Consumer Services
- 7 Missouri Public Counsel
- 8 New Hampshire Office of Consumer Advocate
- 9 New York State Department of State – Utility Intervention Unit
- 10 Ohio Consumer Counsel
- 11 Pennsylvania Office of Consumer Advocate
- 12 Utah Department of Business Regulation—Committee of Consumer Services
- 13
- 14 Attorneys General
- 15
- 16 Arkansas Attorney General
- 17 Florida Attorney General—Antitrust Division
- 18 Idaho Attorney General
- 19 Kentucky Attorney General
- 20 Michigan Attorney General
- 21 Minnesota Attorney General
- 22 Nevada Attorney General's Office of Advocate for Customers of Public Utilities
- 23 South Carolina Attorney General
- 24 Utah Attorney General
- 25 Virginia Attorney General
- 26 Washington Attorney General

1 Local Governments

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- 3 City of Austin, TX
- 4 City of Corpus Christi, TX
- 5 City of Dallas, TX
- 6 City of El Paso, TX
- 7 City of Galveston, TX
- 8 City of Norfolk, VA
- 9 City of Phoenix, AZ
- 10 City of Richmond, VA
- 11 City of San Antonio, TX
- 12 City of Tucson, AZ
- 13 County of Augusta, VA
- 14 County of Henrico, VA
- 15 County of York, VA
- 16 Town of Ashland, VA
- 17 Town of Blacksburg, VA
- 18 Town of Pecos City, TX

19

20 Other Government Agencies

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- 22 Canada—Department of Communications
- 23 Hillsborough County Property Appraiser
- 24 Provincial Governments of Canada
- 25 Sarasota County Property Appraiser

- 1 State of Florida—Department of General Services
- 2 United States Department of Justice—Antitrust Division
- 3 Utah State Tax Commission

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5 Regulated Firms

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- 7 Alabama Power Company
- 8 Americall LDC, Inc.
- 9 BC Rail
- 10 CommuniGroup
- 11 Florida Association of Concerned Telephone Companies, Inc.
- 12 LDDS Communications, Inc.
- 13 Louisiana/Mississippi Resellers Association
- 14 Madison County Telephone Company
- 15 Montana Power Company
- 16 Mountain View Telephone Company
- 17 Nevada Power Company
- 18 Network I, Inc.
- 19 North Carolina Long Distance Association
- 20 Northern Lights Public Utility
- 21 Otter Tail Power Company
- 22 Pan-Alberta Gas, Ltd.
- 23 Resort Village Utility, Inc.
- 24 South Carolina Long Distance Association
- 25 Stanton Telephone

- 1 Teleconnect Company
- 2 Tennessee Resellers' Association
- 3 Westel Telecommunications
- 4 Yelcot Telephone Company, Inc.

5

6 Other Private Organizations

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- 8 AARP
- 9 Arizona Center for Law in the Public Interest
- 10 Black United Fund of New Jersey
- 11 Clark Canyon, LLC
- 12 Clearwater Paper Company
- 13 Coalition of Boise Water Customers
- 14 Colorado Energy Advocacy Office
- 15 East Maine Medical Center
- 16 Georgia Legal Services Program
- 17 Harris Corporation
- 18 Helca Mining Company
- 19 Idaho Small Timber Companies
- 20 Independent Energy Producers of Idaho
- 21 Interstate Securities Corporation
- 22 J.R. Simplot Company
- 23 Merrill Trust Company
- 24 MICRON Semiconductor, Inc.
- 25 Native American Rights Fund

- 1 North Carolina Sustainable Energy Association
- 2 Skokomish Indian Tribe
- 3 South Carolina Solar Business Alliance
- 4 Tamarack Energy Partnership
- 5 Twin Falls Canal Company
- 6 World Center for Birds of Prey

7

8 ***Prior Experience***

9

10 **Q. Before becoming a consultant, what was your employment**
11 **experience?**

12 A. From August 1975 to September 1977, I held the position of Senior Utility
13 Analyst with Office of Public Counsel in Florida. From September 1974
14 until August 1975, I held the position of Economic Analyst with the same
15 office. Prior to that time, I was employed by the law firm of Holland and
16 Knight as a corporate legal assistant.

17

18 **Q. In how many formal utility regulatory proceedings have you been**
19 **involved?**

20 A. I have been actively involved in more than 400 different formal regulatory
21 proceedings concerning electric, telephone, natural gas, railroad, and
22 water and sewer utilities.

23

1 **Q. Have you done any independent research and analysis in the field of**
2 **regulatory economics?**

3 A. Yes, I have undertaken extensive research and analysis of various aspects
4 of utility regulation. Initially I prepare reports for the internal use of the
5 Florida Public Counsel, but in the subsequent years I've prepared reports
6 for use by the staff of the Florida Legislature and for submission to the
7 Arizona Corporation Commission, the Florida Public Service
8 Commission, the Canadian Department of Communications, and the
9 Provincial Governments of Canada, among others. In addition, as I already
10 mentioned, my Master's thesis concerned the theory of the regulated firm.

11
12 **Q. Have you testified previously as an expert witness in the area of public**
13 **utility regulation?**

14 A. Yes. I have provided expert testimony on more than 300 occasions in
15 proceedings before state courts, federal courts, and regulatory
16 commissions throughout the United States and in Canada. I have presented
17 or have pending expert testimony before 35 state commissions, the
18 Interstate Commerce Commission, the Federal Communications
19 Commission, the District of Columbia Public Service Commission, the
20 Alberta, Canada Public Utilities Board, and the Ontario Ministry of
21 Culture and Communication.

1 **Q. What types of companies have you analyzed?**

2 A. My work has involved more than 425 different telephone companies,
3 covering the entire spectrum from AT&T Communications to Stanton
4 Telephone, and approximately 60 electric utilities. I have also worked on
5 consulting engagements involving more than 35 other regulated firms,
6 including water, sewer, natural gas, and railroad companies.

7

8 *Teaching and Publications*

9

10 **Q. Have you ever lectured on the subject of regulatory economics?**

11 A. Yes, I have lectured to undergraduate classes in economics at Florida State
12 University on various subjects related to public utility regulation and
13 economic theory. I have also addressed conferences and seminars
14 sponsored by such institutions as the National Association of Regulatory
15 Utility Commissioners (NARUC), the Marquette University College of
16 Business Administration, the Utah Division of Public Utilities and the
17 University of Utah, the Competitive Telecommunications Association
18 (COMPTEL), the International Association of Assessing Officers (IAAO),
19 the Michigan State University Institute of Public Utilities, the National
20 Association of State Utility Consumer Advocates (NASUCA), the Rural
21 Electrification Administration (REA) and North Carolina State University.

1 **Q. Have you published any articles concerning public utility regulation?**

2 A. Yes, I have authored or co-authored the following articles and comments:

3

4 “Attrition: A Problem for Public Utilities—Comment.” *Public Utilities*

5 *Fortnightly*, March 2, 1978, pp. 32-33.

6

7 “The Attrition Problem: Underlying Causes and Regulatory Solutions.”

8 *Public Utilities Fortnightly*, March 2, 1978, pp. 17-20.

9

10 “The Dilemma in Mixing Competition with Regulation.” *Public Utilities*

11 *Fortnightly*, February 15, 1979, pp. 15-19.

12

13 “Cost Allocations: Limits, Problems, and Alternatives.” *Public Utilities*

14 *Fortnightly*, December 4, 1980, pp. 33-36.

15

16 “AT&T is Wrong.” *The New York Times*, February 13, 1982, p. 19.

17

18 “Deregulation and Divestiture in a Changing Telecommunications

19 Industry,” with Sharon D. Thomas. *Public Utilities Fortnightly*, October

20 14, 1982, pp. 17-22.

21

1 “Is the Debt-Equity Spread Always Positive?” *Public Utilities Fortnightly*,
2 November 25, 1982, pp. 7-8.

3
4 “Working Capital: An Evaluation of Alternative Approaches.” *Electric*
5 *Rate-Making*, December 1982/January 1983, pp. 36-39.

6
7 “The Staggers Rail Act of 1980: Deregulation Gone Awry,” with Sharon
8 D. Thomas. *West Virginia Law Review*, Coal Issue 1983, pp. 725-738.

9
10 “Bypassing the FCC: An Alternative Approach to Access Charges.” *Public*
11 *Utilities Fortnightly*, March 7, 1985, pp. 18-23.

12
13 “On the Results of the Telephone Network's Demise—Comment,” with
14 Sharon D. Thomas. *Public Utilities Fortnightly*, May 1, 1986, pp. 6-7.

15
16 “Universal Local Access Service Tariffs: An Alternative Approach to
17 Access Charges.” In *Public Utility Regulation in an Environment of*
18 *Change*, edited by Patrick C. Mann and Harry M. Trebing, pp. 63-75.
19 Proceedings of the Institute of Public Utilities Seventeenth Annual
20 Conference. East Lansing, Michigan: Michigan State University Public
21 Utilities Institute, 1987.

1

2 With E. Ray Canterbery. Review of *The Economics of*
3 *Telecommunications: Theory and Policy* by John T. Wenders. *Southern*
4 *Economic Journal* 54.2 (October 1987).

5

6 “The Marginal Costs of Subscriber Loops,” A Paper Published in the
7 Proceedings of the Symposia on Marginal Cost Techniques for Telephone
8 Services. The National Regulatory Research Institute, July 15-19, 1990
9 and August 12-16, 1990.

10

11 With E. Ray Canterbery and Don Reading. “Cost Savings from Nuclear
12 Regulatory Reform: An Econometric Model.” *Southern Economic*
13 *Journal*, January 1996.

14

15 ***Professional Memberships***

16

17 **Q. Do you belong to any professional societies?**

18 **A.** Yes. I am a member of the American Economic Association.

Illustrative Revision of Marginal Cost Study

| Annual Revenue Responsibility | Company Total | Residential | | Commercial and Industrial: Low Load Factor | | | Commercial and Industrial: High Load Factor | | | |
|--|---------------|-------------|---------------|--|---------------|--------------|---|---------------|--------------|--------------|
| | Total | Non Heat | Heat | Low Annual | Medium Annual | High Annual | Low Annual | Medium Annual | High Annual | High Annual |
| | | R-1 | R-3, R-4 | G-41 | G-42 | G-43 | G-51 | G-52 | G-53 | G-54 |
| Total Customer Marginal Costs | \$ 12,679,781 | \$ 414,200 | \$ 10,146,365 | \$ 1,271,010 | \$ 482,000 | \$ 24,068 | \$ 187,960 | \$ 80,208 | \$ 27,563 | \$ 46,406 |
| Total Capacity-Related Marginal Costs | \$ 44,284,977 | \$ 162,422 | \$ 19,100,858 | \$ 7,508,326 | \$ 10,418,024 | \$ 2,739,844 | \$ 759,955 | \$ 1,166,727 | \$ 1,385,386 | \$ 1,043,435 |
| Total | \$ 56,964,759 | \$ 576,623 | \$ 29,247,224 | \$ 8,779,336 | \$ 10,900,023 | \$ 2,763,913 | \$ 947,915 | \$ 1,246,936 | \$ 1,412,950 | \$ 1,089,841 |
| MC-based share of revenue responsibility | 100.0% | 1.0% | 51.3% | 15.4% | 19.1% | 4.9% | 1.7% | 2.2% | 2.5% | 1.9% |

| Unit Marginal Costs | R-1 | R-3, R-4 | G-41 | G-42 | G-43 | G-51 | G-52 | G-53 | G-54 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Customer-Related Unit Marginal Costs Monthly Average per Bill | \$11.37 | \$11.11 | \$12.44 | \$23.44 | \$39.66 | \$12.52 | \$21.67 | \$68.43 | \$140.80 |
| Capacity-Related Unit Marginal Costs Annual Average per Therm | \$ 0.2372 | \$ 0.3353 | \$ 0.3527 | \$ 0.3100 | \$ 0.2856 | \$ 0.2021 | \$ 0.1632 | \$ 0.1402 | \$ 0.0605 |

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
 RATE R-1 : RESIDENTIAL NON-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 | | \$0.0665 | | |
| Customer charge | | | \$15.27 | | Customer charge | | \$11.50 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 0 | 0 | First Block Size | | 0 | 0 | |
| Block 1 | | | \$0.2018 | \$0.2018 | Block 1 | | \$0.6324 | \$0.6324 | |
| Block 2 | | | \$0.2018 | \$0.2018 | Block 2 | | \$0.6324 | \$0.6324 | |

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| 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 | \$15.27 | \$0.00 | \$15.27 | \$15.27 | \$0.00 | \$15.27 | \$11.50 | \$0.00 | \$11.50 | \$11.50 | \$0.00 | \$11.50 | -\$3.77 | -24.7% | -\$3.77 | -24.7% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2 | \$15.67 | \$1.56 | \$17.23 | \$15.67 | \$1.00 | \$16.68 | \$12.77 | \$1.54 | \$14.31 | \$12.77 | \$1.01 | \$13.78 | -\$2.93 | -17.0% | -\$2.90 | -17.4% | \$8.6170 | \$8.3376 | \$7.1544 | \$6.8897 |
| 4 | \$16.08 | \$3.12 | \$19.20 | \$16.08 | \$2.00 | \$18.08 | \$14.03 | \$3.09 | \$17.12 | \$14.03 | \$2.03 | \$16.06 | -\$2.08 | -10.8% | -\$2.02 | -11.2% | \$4.7995 | \$4.5201 | \$4.2792 | \$4.0145 |
| 6 | \$16.48 | \$4.68 | \$21.16 | \$16.48 | \$3.00 | \$19.49 | \$15.30 | \$4.63 | \$19.92 | \$15.30 | \$3.04 | \$18.34 | -\$1.24 | -5.8% | -\$1.15 | -5.9% | \$3.5270 | \$3.2476 | \$3.3208 | \$3.0561 |
| 8 | \$16.88 | \$6.24 | \$23.13 | \$16.88 | \$4.01 | \$20.89 | \$16.56 | \$6.17 | \$22.73 | \$16.56 | \$4.06 | \$20.62 | -\$0.39 | -1.7% | -\$0.28 | -1.3% | \$2.8908 | \$2.6114 | \$2.8416 | \$2.5769 |
| 10 | \$17.29 | \$7.80 | \$25.09 | \$17.29 | \$5.01 | \$22.30 | \$17.82 | \$7.72 | \$25.54 | \$17.82 | \$5.07 | \$22.89 | \$0.45 | 1.8% | \$0.60 | 2.7% | \$2.5090 | \$2.2296 | \$2.5541 | \$2.2894 |
| 15 | \$18.30 | \$11.70 | \$30.00 | \$18.30 | \$7.51 | \$25.81 | \$20.99 | \$11.57 | \$32.56 | \$20.99 | \$7.60 | \$28.59 | \$2.56 | 8.5% | \$2.78 | 10.8% | \$2.0000 | \$1.7206 | \$2.1707 | \$1.9060 |
| 20 | \$19.31 | \$15.60 | \$34.91 | \$19.31 | \$10.02 | \$29.32 | \$24.15 | \$15.43 | \$39.58 | \$24.15 | \$10.14 | \$34.29 | \$4.67 | 13.4% | \$4.96 | 16.9% | \$1.7455 | \$1.4661 | \$1.9790 | \$1.7143 |
| 25 | \$20.32 | \$19.51 | \$39.82 | \$20.32 | \$12.52 | \$32.84 | \$27.31 | \$19.29 | \$46.60 | \$27.31 | \$12.67 | \$39.98 | \$6.78 | 17.0% | \$7.15 | 21.8% | \$1.5928 | \$1.3134 | \$1.8640 | \$1.5993 |
| 30 | \$21.32 | \$23.41 | \$44.73 | \$21.32 | \$15.02 | \$36.35 | \$30.47 | \$23.15 | \$53.62 | \$30.47 | \$15.21 | \$45.68 | \$8.89 | 19.9% | \$9.33 | 25.7% | \$1.4910 | \$1.2116 | \$1.7873 | \$1.5226 |
| 35 | \$22.33 | \$27.31 | \$49.64 | \$22.33 | \$17.53 | \$39.86 | \$33.63 | \$27.01 | \$60.64 | \$33.63 | \$17.74 | \$51.38 | \$11.00 | 22.2% | \$11.51 | 28.9% | \$1.4183 | \$1.1389 | \$1.7326 | \$1.4679 |
| 40 | \$23.34 | \$31.21 | \$54.55 | \$23.34 | \$20.03 | \$43.37 | \$36.80 | \$30.86 | \$67.66 | \$36.80 | \$20.28 | \$57.07 | \$13.11 | 24.0% | \$13.70 | 31.6% | \$1.3638 | \$1.0844 | \$1.6915 | \$1.4268 |
| 45 | \$24.35 | \$35.11 | \$59.46 | \$24.35 | \$22.54 | \$46.89 | \$39.96 | \$34.72 | \$74.68 | \$39.96 | \$22.81 | \$62.77 | \$15.22 | 25.6% | \$15.88 | 33.9% | \$1.3213 | \$1.0419 | \$1.6596 | \$1.3949 |
| 50 | \$25.36 | \$39.01 | \$64.37 | \$25.36 | \$25.04 | \$50.40 | \$43.12 | \$38.58 | \$81.70 | \$43.12 | \$25.35 | \$68.47 | \$17.33 | 26.9% | \$18.07 | 35.8% | \$1.2874 | \$1.0080 | \$1.6340 | \$1.3693 |
| 60 | \$27.38 | \$46.81 | \$74.19 | \$27.38 | \$30.05 | \$57.43 | \$49.44 | \$46.30 | \$95.74 | \$49.44 | \$30.41 | \$79.86 | \$21.55 | 29.0% | \$22.43 | 39.1% | \$1.2365 | \$0.9571 | \$1.5957 | \$1.3310 |
| 70 | \$29.40 | \$54.61 | \$84.01 | \$29.40 | \$35.06 | \$64.45 | \$55.77 | \$54.01 | \$109.78 | \$55.77 | \$35.48 | \$91.25 | \$25.77 | 30.7% | \$26.80 | 41.6% | \$1.2001 | \$0.9207 | \$1.5683 | \$1.3036 |
| 80 | \$31.41 | \$62.42 | \$93.83 | \$31.41 | \$40.06 | \$71.48 | \$62.09 | \$61.73 | \$123.82 | \$62.09 | \$40.55 | \$102.64 | \$29.99 | 32.0% | \$31.17 | 43.6% | \$1.1729 | \$0.8935 | \$1.5477 | \$1.2830 |
| 90 | \$33.43 | \$70.22 | \$103.65 | \$33.43 | \$45.07 | \$78.50 | \$68.41 | \$69.45 | \$137.86 | \$68.41 | \$45.62 | \$114.04 | \$34.21 | 33.0% | \$35.53 | 45.3% | \$1.1517 | \$0.8723 | \$1.5318 | \$1.2671 |
| 100 | \$35.45 | \$78.02 | \$113.47 | \$35.45 | \$50.08 | \$85.53 | \$74.74 | \$77.16 | \$151.90 | \$74.74 | \$50.69 | \$125.43 | \$38.43 | 33.9% | \$39.90 | 46.6% | \$1.1347 | \$0.8553 | \$1.5190 | \$1.2543 |
| 200 | \$55.63 | \$156.04 | \$211.67 | \$55.63 | \$100.16 | \$155.79 | \$137.98 | \$154.32 | \$292.30 | \$137.98 | \$101.38 | \$239.36 | \$80.63 | 38.1% | \$83.57 | 53.6% | \$1.0584 | \$0.7790 | \$1.4615 | \$1.1968 |

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Estimated Bill Percentiles

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|--------------|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|---------|-------|----------|----------|----------|----------|
| Winter - 25% | 8 | \$16.88 | \$6.24 | \$23.13 | | | \$16.56 | \$6.17 | \$22.73 | | | | -\$0.39 | -1.7% | | | \$2.8908 | | \$2.8416 | |
| Winter - 50% | 20 | \$19.31 | \$15.60 | \$34.91 | | | \$24.15 | \$15.43 | \$39.58 | | | | \$4.67 | 13.4% | | | \$1.7455 | | \$1.9790 | |
| Winter - 75% | 30 | \$21.32 | \$23.41 | \$44.73 | | | \$30.47 | \$23.15 | \$53.62 | | | | \$8.89 | 19.9% | | | \$1.4910 | | \$1.7873 | |
| Summer - 25% | 5 | | | | \$16.28 | \$2.50 | \$18.78 | | | \$14.66 | \$2.53 | \$17.20 | | | -\$1.59 | -8.4% | | \$3.7566 | | \$3.4395 |
| Summer - 50% | 11 | | | | \$17.49 | \$5.51 | \$23.00 | | | \$18.46 | \$5.58 | \$24.03 | | | \$1.03 | 4.5% | | \$2.0908 | | \$2.1848 |
| Summer - 75% | 20 | | | | \$19.31 | \$10.02 | \$29.32 | | | \$24.15 | \$10.14 | \$34.29 | | | \$4.96 | 16.9% | | \$1.4661 | | \$1.7143 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0665 | | |
| Customer charge | | | \$22.10 | | Customer charge | | \$12.75 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 100 | 20 | First Block Size | | 100 | 20 | |
| Block 1 | | | \$0.3495 | \$0.3495 | Block 1 | | \$0.6535 | \$0.6535 | |
| Block 2 | | | \$0.2892 | \$0.2892 | Block 2 | | \$0.6535 | \$0.6535 | |

| 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 | \$12.75 | \$0.00 | \$12.75 | \$12.75 | \$0.00 | \$12.75 | -\$9.35 | -42.3% | -\$9.35 | -42.3% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$25.60 | \$7.80 | \$33.40 | \$25.60 | \$5.01 | \$30.60 | \$19.28 | \$7.72 | \$27.00 | \$19.28 | \$5.07 | \$24.35 | -\$6.40 | -19.2% | -\$6.25 | -20.4% | \$3.3397 | \$3.0603 | \$2.6996 | \$2.4349 |
| 25 | \$30.84 | \$19.51 | \$50.34 | \$30.54 | \$12.52 | \$43.06 | \$29.08 | \$19.29 | \$48.37 | \$29.08 | \$12.67 | \$41.76 | -\$1.97 | -3.9% | -\$1.30 | -3.0% | \$2.0137 | \$1.7222 | \$1.9349 | \$1.6702 |
| 50 | \$39.58 | \$39.01 | \$78.59 | \$37.77 | \$25.04 | \$62.81 | \$45.42 | \$38.58 | \$84.00 | \$45.42 | \$25.35 | \$70.77 | \$5.42 | 6.9% | \$7.96 | 12.7% | \$1.5717 | \$1.2561 | \$1.6800 | \$1.4153 |
| 75 | \$48.31 | \$58.52 | \$106.83 | \$45.00 | \$37.56 | \$82.56 | \$61.76 | \$57.87 | \$119.63 | \$61.76 | \$38.02 | \$99.78 | \$12.80 | 12.0% | \$17.22 | 20.9% | \$1.4244 | \$1.1007 | \$1.5951 | \$1.3304 |
| 100 | \$57.05 | \$78.02 | \$135.07 | \$52.23 | \$50.08 | \$102.31 | \$78.10 | \$77.16 | \$155.26 | \$78.10 | \$50.69 | \$128.79 | \$20.19 | 14.9% | \$26.48 | 25.9% | \$1.3507 | \$1.0231 | \$1.5526 | \$1.2879 |
| 125 | \$64.28 | \$97.53 | \$161.81 | \$59.46 | \$62.60 | \$122.06 | \$94.43 | \$96.45 | \$190.89 | \$94.43 | \$63.36 | \$157.80 | \$29.08 | 18.0% | \$35.74 | 29.3% | \$1.2944 | \$0.9764 | \$1.5271 | \$1.2624 |
| 150 | \$71.51 | \$117.03 | \$188.54 | \$66.69 | \$75.12 | \$141.81 | \$110.77 | \$115.74 | \$226.51 | \$110.77 | \$76.04 | \$186.81 | \$37.97 | 20.1% | \$45.00 | 31.7% | \$1.2569 | \$0.9454 | \$1.5101 | \$1.2454 |
| 175 | \$78.74 | \$136.54 | \$215.28 | \$73.92 | \$87.64 | \$161.56 | \$127.11 | \$135.03 | \$262.14 | \$127.11 | \$88.71 | \$215.82 | \$46.87 | 21.8% | \$54.26 | 33.6% | \$1.2301 | \$0.9232 | \$1.4980 | \$1.2333 |
| 200 | \$85.97 | \$156.04 | \$242.01 | \$81.15 | \$100.16 | \$181.31 | \$143.45 | \$154.32 | \$297.77 | \$143.45 | \$101.38 | \$244.83 | \$55.76 | 23.0% | \$63.52 | 35.0% | \$1.2101 | \$0.9065 | \$1.4888 | \$1.2241 |
| 225 | \$93.20 | \$175.55 | \$268.75 | \$88.38 | \$112.68 | \$201.06 | \$159.78 | \$173.61 | \$333.40 | \$159.78 | \$114.06 | \$273.84 | \$64.65 | 24.1% | \$72.78 | 36.2% | \$1.1944 | \$0.8936 | \$1.4818 | \$1.2171 |
| 250 | \$100.43 | \$195.05 | \$295.48 | \$95.61 | \$125.20 | \$220.81 | \$176.12 | \$192.90 | \$369.03 | \$176.12 | \$126.73 | \$302.85 | \$73.55 | 24.9% | \$82.04 | 37.2% | \$1.1819 | \$0.8832 | \$1.4761 | \$1.2114 |
| 275 | \$107.66 | \$214.56 | \$322.22 | \$102.84 | \$137.72 | \$240.56 | \$192.46 | \$212.19 | \$404.65 | \$192.46 | \$139.40 | \$331.86 | \$82.44 | 25.6% | \$91.30 | 38.0% | \$1.1717 | \$0.8747 | \$1.4715 | \$1.2068 |
| 300 | \$114.89 | \$234.06 | \$348.95 | \$110.07 | \$150.24 | \$260.31 | \$208.80 | \$231.48 | \$440.28 | \$208.80 | \$152.07 | \$360.87 | \$91.33 | 26.2% | \$100.57 | 38.6% | \$1.1632 | \$0.8677 | \$1.4676 | \$1.2029 |
| 350 | \$129.35 | \$273.07 | \$402.42 | \$124.53 | \$175.28 | \$299.81 | \$241.47 | \$270.07 | \$511.54 | \$241.47 | \$177.42 | \$418.89 | \$109.12 | 27.1% | \$119.09 | 39.7% | \$1.1498 | \$0.8566 | \$1.4615 | \$1.1968 |
| 400 | \$143.81 | \$312.08 | \$455.89 | \$138.99 | \$200.32 | \$339.31 | \$274.15 | \$308.65 | \$582.79 | \$274.15 | \$202.77 | \$476.91 | \$126.90 | 27.8% | \$137.61 | 40.6% | \$1.1397 | \$0.8483 | \$1.4570 | \$1.1923 |
| 450 | \$158.27 | \$351.09 | \$509.36 | \$153.45 | \$225.36 | \$378.81 | \$306.82 | \$347.23 | \$654.05 | \$306.82 | \$228.11 | \$534.93 | \$144.69 | 28.4% | \$156.13 | 41.2% | \$1.1319 | \$0.8418 | \$1.4534 | \$1.1887 |
| 500 | \$172.73 | \$390.10 | \$562.83 | \$167.91 | \$250.40 | \$418.31 | \$339.50 | \$385.81 | \$725.31 | \$339.50 | \$253.46 | \$592.96 | \$162.48 | 28.9% | \$174.65 | 41.8% | \$1.1257 | \$0.8366 | \$1.4506 | \$1.1859 |
| 750 | \$245.03 | \$585.15 | \$830.18 | \$240.21 | \$375.60 | \$615.81 | \$502.88 | \$578.71 | \$1,081.59 | \$502.88 | \$380.19 | \$883.06 | \$251.41 | 30.3% | \$267.26 | 43.4% | \$1.1069 | \$0.8211 | \$1.4421 | \$1.1774 |
| 1,000 | \$317.33 | \$780.20 | \$1,097.53 | \$312.51 | \$500.80 | \$813.31 | \$666.25 | \$771.61 | \$1,437.87 | \$666.25 | \$506.91 | \$1,173.17 | \$340.34 | 31.0% | \$359.86 | 44.2% | \$1.0975 | \$0.8133 | \$1.4379 | \$1.1732 |

| Estimated Bill Percentiles | | Winter - 25% | | Winter - 50% | | Winter - 75% | | Summer - 25% | | Summer - 50% | | Summer - 75% | |
|----------------------------|-----|--------------|----------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|--------------|--|
| 38 | 60 | \$43.07 | \$46.81 | \$89.88 | | | | \$51.96 | \$46.30 | \$98.25 | | | |
| 39 | 100 | \$57.05 | \$78.02 | \$135.07 | | | | \$78.10 | \$77.16 | \$155.26 | | | |
| 40 | 175 | \$78.74 | \$136.54 | \$215.28 | | | | \$127.11 | \$135.03 | \$262.14 | | | |
| 41 | 12 | | | | \$26.29 | \$6.01 | \$32.30 | | | \$20.59 | \$6.08 | \$26.67 | |
| 42 | 20 | | | | \$29.09 | \$10.02 | \$39.11 | | | \$25.82 | \$10.14 | \$35.95 | |
| 43 | 30 | | | | \$31.98 | \$15.02 | \$47.01 | | | \$32.35 | \$15.21 | \$47.56 | |

Estimated Bill Percentiles per 2010 MCS

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

Line
 1
 2
 3
 4
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 14
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 32
 33
 34
 35
 36
 37

| 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 | | \$0.0665 | | |
| Customer charge | | | \$8.84 | | Customer charge | | \$5.10 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 100 | 20 | First Block Size | | 100 | 20 | |
| Block 1 | | | \$0.1398 | \$0.1398 | Block 1 | | \$0.2614 | \$0.2614 | |
| Block 2 | | | \$0.1156 | \$0.1156 | Block 2 | | \$0.2614 | \$0.2614 | |

| 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 | \$5.10 | \$0.00 | \$5.10 | \$5.10 | \$0.00 | \$5.10 | -\$3.74 | -42.3% | -\$3.74 | -42.3% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$10.24 | \$7.80 | \$18.04 | \$10.24 | \$5.01 | \$15.25 | \$7.71 | \$7.72 | \$15.43 | \$7.71 | \$5.07 | \$12.78 | -\$2.61 | -14.5% | -\$2.46 | -16.2% | \$1.8040 | \$1.5246 | \$1.5428 | \$1.2781 |
| 25 | \$12.34 | \$19.51 | \$31.84 | \$12.21 | \$12.52 | \$24.73 | \$11.63 | \$19.29 | \$30.92 | \$11.63 | \$12.67 | \$24.31 | -\$0.92 | -2.9% | -\$0.43 | -1.7% | \$1.2736 | \$0.9894 | \$1.2369 | \$0.9722 |
| 50 | \$15.83 | \$39.01 | \$54.84 | \$15.10 | \$25.04 | \$40.14 | \$18.17 | \$38.58 | \$56.75 | \$18.17 | \$25.35 | \$43.51 | \$1.91 | 3.5% | \$3.37 | 8.4% | \$1.0968 | \$0.8029 | \$1.1350 | \$0.8703 |
| 75 | \$19.33 | \$58.52 | \$77.84 | \$17.99 | \$37.56 | \$55.55 | \$24.70 | \$57.87 | \$82.57 | \$24.70 | \$38.02 | \$62.72 | \$4.73 | 6.1% | \$7.17 | 12.9% | \$1.0379 | \$0.7407 | \$1.1010 | \$0.8363 |
| 100 | \$22.82 | \$78.02 | \$100.84 | \$20.88 | \$50.08 | \$70.96 | \$31.24 | \$77.16 | \$108.40 | \$31.24 | \$50.69 | \$81.93 | \$7.56 | 7.5% | \$10.97 | 15.5% | \$1.0084 | \$0.7096 | \$1.0840 | \$0.8193 |
| 125 | \$25.71 | \$97.53 | \$123.24 | \$23.77 | \$62.60 | \$86.37 | \$37.77 | \$96.45 | \$134.23 | \$37.77 | \$63.36 | \$101.14 | \$10.99 | 8.9% | \$14.76 | 17.1% | \$0.9859 | \$0.6910 | \$1.0738 | \$0.8091 |
| 150 | \$28.60 | \$117.03 | \$145.63 | \$26.66 | \$75.12 | \$101.78 | \$44.31 | \$115.74 | \$160.05 | \$44.31 | \$76.04 | \$120.35 | \$14.42 | 9.9% | \$18.56 | 18.2% | \$0.9709 | \$0.6786 | \$1.0670 | \$0.8023 |
| 175 | \$31.49 | \$136.54 | \$168.03 | \$29.55 | \$87.64 | \$117.19 | \$50.84 | \$135.03 | \$185.88 | \$50.84 | \$88.71 | \$139.55 | \$17.85 | 10.6% | \$22.36 | 19.1% | \$0.9601 | \$0.6697 | \$1.0621 | \$0.7974 |
| 200 | \$34.38 | \$156.04 | \$190.42 | \$32.44 | \$100.16 | \$132.60 | \$57.38 | \$154.32 | \$211.70 | \$57.38 | \$101.38 | \$158.76 | \$21.28 | 11.2% | \$26.16 | 19.7% | \$0.9521 | \$0.6630 | \$1.0585 | \$0.7938 |
| 225 | \$37.27 | \$175.55 | \$212.82 | \$35.33 | \$112.68 | \$148.01 | \$63.91 | \$173.61 | \$237.53 | \$63.91 | \$114.06 | \$177.97 | \$24.71 | 11.6% | \$29.96 | 20.2% | \$0.9458 | \$0.6578 | \$1.0557 | \$0.7910 |
| 250 | \$40.16 | \$195.05 | \$235.21 | \$38.22 | \$125.20 | \$163.42 | \$70.45 | \$192.90 | \$263.35 | \$70.45 | \$126.73 | \$197.18 | \$28.14 | 12.0% | \$33.75 | 20.7% | \$0.9408 | \$0.6537 | \$1.0534 | \$0.7887 |
| 275 | \$43.05 | \$214.56 | \$257.61 | \$41.11 | \$137.72 | \$178.83 | \$76.98 | \$212.19 | \$289.18 | \$76.98 | \$139.40 | \$216.39 | \$31.57 | 12.3% | \$37.55 | 21.0% | \$0.9367 | \$0.6503 | \$1.0516 | \$0.7869 |
| 300 | \$45.94 | \$234.06 | \$280.00 | \$44.00 | \$150.24 | \$194.24 | \$83.52 | \$231.48 | \$315.00 | \$83.52 | \$152.07 | \$235.59 | \$35.00 | 12.5% | \$41.35 | 21.3% | \$0.9333 | \$0.6475 | \$1.0500 | \$0.7853 |
| 350 | \$51.72 | \$273.07 | \$324.79 | \$49.78 | \$175.28 | \$225.06 | \$96.59 | \$270.07 | \$366.65 | \$96.59 | \$177.42 | \$274.01 | \$41.86 | 12.9% | \$48.95 | 21.7% | \$0.9280 | \$0.6430 | \$1.0476 | \$0.7829 |
| 400 | \$57.50 | \$312.08 | \$369.58 | \$55.56 | \$200.32 | \$255.88 | \$109.66 | \$308.65 | \$418.30 | \$109.66 | \$202.77 | \$312.42 | \$48.72 | 13.2% | \$56.54 | 22.1% | \$0.9240 | \$0.6397 | \$1.0458 | \$0.7811 |
| 450 | \$63.28 | \$351.09 | \$414.37 | \$61.34 | \$225.36 | \$286.70 | \$122.73 | \$347.23 | \$469.96 | \$122.73 | \$228.11 | \$350.84 | \$55.59 | 13.4% | \$64.14 | 22.4% | \$0.9208 | \$0.6371 | \$1.0443 | \$0.7796 |
| 500 | \$69.06 | \$390.10 | \$459.16 | \$67.12 | \$250.40 | \$317.52 | \$135.80 | \$385.81 | \$521.61 | \$135.80 | \$253.46 | \$389.26 | \$62.45 | 13.6% | \$71.73 | 22.6% | \$0.9183 | \$0.6350 | \$1.0432 | \$0.7785 |
| 750 | \$97.96 | \$585.15 | \$683.11 | \$96.02 | \$375.60 | \$471.62 | \$201.15 | \$578.71 | \$779.86 | \$201.15 | \$380.19 | \$581.34 | \$96.75 | 14.2% | \$109.71 | 23.3% | \$0.9108 | \$0.6288 | \$1.0398 | \$0.7751 |
| 1,000 | \$126.86 | \$780.20 | \$907.06 | \$124.92 | \$500.80 | \$625.72 | \$266.50 | \$771.61 | \$1,038.12 | \$266.50 | \$506.91 | \$773.42 | \$131.06 | 14.4% | \$147.69 | 23.6% | \$0.9071 | \$0.6257 | \$1.0381 | \$0.7734 |

Estimated Bill Percentiles

| Line | Season | Percentile | Base Rates | COG / LDAC | TOTAL | Base Rates | COG / LDAC | TOTAL | Base Rates | COG / LDAC | TOTAL | \$ | % | \$ | % | Winter | Summer | Winter | Summer |
|------|----------|------------|------------|------------|----------|------------|------------|---------|------------|------------|----------|---------|---|---------|---------|--------|--------|----------|----------|
| 38 | Winter - | 25% | \$18.63 | \$54.61 | \$73.24 | | | | \$23.40 | \$54.01 | \$77.41 | | | \$4.17 | 5.7% | | | \$1.0463 | \$1.1058 |
| 39 | Winter - | 50% | \$22.82 | \$78.02 | \$100.84 | | | | \$31.24 | \$77.16 | \$108.40 | | | \$7.56 | 7.5% | | | \$1.0084 | \$1.0840 |
| 40 | Winter - | 75% | \$28.60 | \$117.03 | \$145.63 | | | | \$44.31 | \$115.74 | \$160.05 | | | \$14.42 | 9.9% | | | \$0.9709 | \$1.0670 |
| 41 | Summer - | 25% | | | | \$10.80 | \$7.01 | \$17.81 | | \$8.76 | \$7.10 | \$15.85 | | | -\$1.95 | -11.0% | | \$1.2720 | \$1.1325 |
| 42 | Summer - | 50% | | | | \$12.21 | \$12.52 | \$24.73 | | \$11.63 | \$12.67 | \$24.31 | | | -\$0.43 | -1.7% | | \$0.9894 | \$0.9722 |
| 43 | Summer - | 75% | | | | \$13.95 | \$20.03 | \$33.98 | | \$15.55 | \$20.28 | \$35.83 | | | \$1.85 | 5.4% | | \$0.8495 | \$0.8958 |

Estimated Bill Percentiles per 2010 MCS

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

Line
 1
 2
 3
 4
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 7
 8
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 10
 11
 12

| 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 | | \$0.0475 | | |
| Customer charge | | | \$48.36 | | Customer charge | | \$35.00 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 100 | 20 | First Block Size | | 100 | 20 | |
| Block 1 | | | \$0.3965 | \$0.3965 | Block 1 | | \$0.5977 | \$0.5977 | |
| Block 2 | | | \$0.2663 | \$0.2663 | Block 2 | | \$0.4806 | \$0.4806 | |

| 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 | \$35 | \$0 | \$35 | \$35 | \$0 | \$35 | -\$13.36 | -27.6% | -\$13.36 | -27.6% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$52 | \$8 | \$60 | \$52 | \$5 | \$57 | \$41 | \$7 | \$48 | \$41 | \$5 | \$46 | -\$11.43 | -19.1% | -\$11.28 | -19.8% | \$5.9896 | \$5.6981 | \$4.8465 | \$4.5697 |
| 25 | \$58 | \$19 | \$77 | \$58 | \$12 | \$69 | \$50 | \$19 | \$69 | \$49 | \$12 | \$61 | -\$8.54 | -11.1% | -\$8.11 | -11.7% | \$3.0880 | \$2.7705 | \$2.7464 | \$2.4461 |
| 50 | \$68 | \$38 | \$106 | \$64 | \$23 | \$88 | \$65 | \$37 | \$102 | \$61 | \$24 | \$85 | -\$3.73 | -3.5% | -\$2.60 | -3.0% | \$2.1208 | \$1.7512 | \$2.0463 | \$1.6992 |
| 75 | \$78 | \$57 | \$135 | \$71 | \$35 | \$106 | \$80 | \$56 | \$136 | \$73 | \$35 | \$109 | \$1.09 | 0.8% | \$2.91 | 2.7% | \$1.7984 | \$1.4114 | \$1.8129 | \$1.4502 |
| 100 | \$88 | \$76 | \$164 | \$78 | \$47 | \$124 | \$95 | \$75 | \$170 | \$85 | \$47 | \$133 | \$5.91 | 3.6% | \$8.42 | 6.8% | \$1.6372 | \$1.2415 | \$1.6963 | \$1.3257 |
| 150 | \$101 | \$114 | \$215 | \$91 | \$70 | \$161 | \$119 | \$112 | \$231 | \$109 | \$71 | \$180 | \$16.19 | 7.5% | \$19.44 | 12.1% | \$1.4326 | \$1.0717 | \$1.5405 | \$1.2012 |
| 200 | \$115 | \$151 | \$266 | \$104 | \$93 | \$197 | \$143 | \$150 | \$293 | \$133 | \$94 | \$228 | \$26.47 | 10.0% | \$30.46 | 15.4% | \$1.3303 | \$0.9867 | \$1.4627 | \$1.1390 |
| 250 | \$128 | \$189 | \$317 | \$118 | \$116 | \$234 | \$167 | \$187 | \$354 | \$157 | \$118 | \$275 | \$36.76 | 11.6% | \$41.48 | 17.7% | \$1.2689 | \$0.9358 | \$1.4160 | \$1.1017 |
| 300 | \$141 | \$227 | \$368 | \$131 | \$140 | \$271 | \$191 | \$225 | \$415 | \$182 | \$142 | \$323 | \$47.04 | 12.8% | \$52.49 | 19.4% | \$1.2280 | \$0.9018 | \$1.3848 | \$1.0768 |
| 350 | \$155 | \$265 | \$420 | \$144 | \$163 | \$307 | \$215 | \$262 | \$477 | \$206 | \$165 | \$371 | \$57.32 | 13.7% | \$63.51 | 20.7% | \$1.1988 | \$0.8775 | \$1.3626 | \$1.0590 |
| 400 | \$168 | \$303 | \$471 | \$157 | \$186 | \$344 | \$239 | \$299 | \$538 | \$230 | \$189 | \$418 | \$67.61 | 14.4% | \$74.53 | 21.7% | \$1.1769 | \$0.8593 | \$1.3459 | \$1.0456 |
| 500 | \$195 | \$379 | \$573 | \$184 | \$233 | \$417 | \$287 | \$374 | \$661 | \$278 | \$236 | \$513 | \$88.18 | 15.4% | \$96.57 | 23.2% | \$1.1462 | \$0.8338 | \$1.3225 | \$1.0270 |
| 600 | \$221 | \$454 | \$675 | \$211 | \$279 | \$490 | \$335 | \$449 | \$784 | \$326 | \$283 | \$609 | \$108.74 | 16.1% | \$118.61 | 24.2% | \$1.1257 | \$0.8168 | \$1.3069 | \$1.0145 |
| 700 | \$248 | \$530 | \$778 | \$237 | \$326 | \$563 | \$383 | \$524 | \$907 | \$374 | \$330 | \$704 | \$129.31 | 16.6% | \$140.64 | 25.0% | \$1.1111 | \$0.8047 | \$1.2958 | \$1.0056 |
| 800 | \$274 | \$606 | \$880 | \$264 | \$372 | \$636 | \$431 | \$599 | \$1,030 | \$422 | \$377 | \$799 | \$149.88 | 17.0% | \$162.68 | 25.6% | \$1.1001 | \$0.7956 | \$1.2875 | \$0.9990 |
| 900 | \$301 | \$681 | \$982 | \$291 | \$419 | \$710 | \$479 | \$674 | \$1,153 | \$470 | \$425 | \$894 | \$170.45 | 17.3% | \$184.72 | 26.0% | \$1.0916 | \$0.7885 | \$1.2810 | \$0.9938 |
| 1,000 | \$328 | \$757 | \$1,085 | \$317 | \$466 | \$783 | \$527 | \$749 | \$1,276 | \$518 | \$472 | \$990 | \$191.01 | 17.6% | \$206.76 | 26.4% | \$1.0848 | \$0.7829 | \$1.2758 | \$0.9896 |
| 1,250 | \$394 | \$946 | \$1,341 | \$384 | \$582 | \$966 | \$647 | \$936 | \$1,583 | \$638 | \$590 | \$1,228 | \$242.43 | 18.1% | \$261.85 | 27.1% | \$1.0725 | \$0.7727 | \$1.2664 | \$0.9821 |
| 1,500 | \$461 | \$1,136 | \$1,596 | \$450 | \$698 | \$1,149 | \$768 | \$1,123 | \$1,890 | \$758 | \$708 | \$1,466 | \$293.85 | 18.4% | \$316.94 | 27.6% | \$1.0643 | \$0.7659 | \$1.2602 | \$0.9772 |

37 **Estimated Bill Percentiles**

| | | | | | | | | | | | | | | | | | | | | | | |
|----|--------------|-----|-------|-------|-------|------|------|------|-------|-------|-------|------|------|------|---------|-------|--|--|----------|----------|----------|----------|
| 38 | Winter - 25% | 70 | \$76 | \$53 | \$129 | | | | \$77 | \$52 | \$129 | | | | \$0.13 | 0.1% | | | \$1.8445 | | \$1.8463 | |
| 39 | Winter - 50% | 200 | \$115 | \$151 | \$266 | | | | \$143 | \$150 | \$293 | | | | \$26.47 | 10.0% | | | \$1.3303 | | \$1.4627 | |
| 40 | Winter - 75% | 500 | \$195 | \$379 | \$573 | | | | \$287 | \$374 | \$661 | | | | \$88.18 | 15.4% | | | \$1.1462 | | \$1.3225 | |
| 41 | Summer - 25% | 0 | | | | \$48 | \$0 | \$48 | | | | \$35 | \$0 | \$35 | | | | | | \$0.0000 | | \$0.0000 |
| 42 | Summer - 50% | 8 | | | | \$52 | \$4 | \$55 | | | | \$40 | \$4 | \$44 | | | | | | \$6.9071 | | \$5.4448 |
| 43 | Summer - 75% | 45 | | | | \$63 | \$21 | \$84 | | | | \$59 | \$21 | \$80 | | | | | | \$1.8644 | | \$1.7822 |

Estimated Bill Percentiles per 2010 MCS

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
 RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM 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 | | \$0.0475 | | |
| Customer charge | | | \$145.08 | | Customer charge | | \$100.00 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 1000 | 400 | First Block Size | | 1000 | 400 | |
| Block 1 | | | \$0.3606 | \$0.3606 | Block 1 | | \$0.4672 | \$0.4672 | |
| Block 2 | | | \$0.2402 | \$0.2402 | Block 2 | | \$0.4055 | \$0.4055 | |

| 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 | \$145 | \$0 | \$145 | \$145 | \$0 | \$145 | \$100 | \$0 | \$100 | \$100 | \$0 | \$100 | -\$45.08 | -31.1% | -\$45.08 | -31.1% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$149 | \$8 | \$156 | \$149 | \$5 | \$153 | \$105 | \$7 | \$112 | \$105 | \$5 | \$109 | -\$44.10 | -28.2% | -\$43.95 | -28.7% | \$15.6257 | \$15.3342 | \$11.2161 | \$10.9393 |
| 25 | \$154 | \$19 | \$173 | \$154 | \$12 | \$166 | \$112 | \$19 | \$130 | \$112 | \$12 | \$123 | -\$42.63 | -24.6% | -\$42.26 | -25.5% | \$6.9209 | \$6.6294 | \$5.2159 | \$4.9391 |
| 50 | \$163 | \$38 | \$201 | \$163 | \$23 | \$186 | \$123 | \$37 | \$161 | \$123 | \$24 | \$147 | -\$40.17 | -20.0% | -\$39.44 | -21.2% | \$4.0193 | \$3.7278 | \$3.2158 | \$2.9390 |
| 75 | \$172 | \$57 | \$229 | \$172 | \$35 | \$207 | \$135 | \$56 | \$191 | \$135 | \$35 | \$170 | -\$37.72 | -16.5% | -\$36.62 | -17.7% | \$3.0521 | \$2.7606 | \$2.5491 | \$2.2723 |
| 100 | \$181 | \$76 | \$257 | \$181 | \$47 | \$228 | \$147 | \$75 | \$222 | \$147 | \$47 | \$194 | -\$35.27 | -13.7% | -\$33.80 | -14.8% | \$2.5685 | \$2.2770 | \$2.2158 | \$1.9390 |
| 150 | \$199 | \$114 | \$313 | \$199 | \$70 | \$269 | \$170 | \$112 | \$282 | \$170 | \$71 | \$241 | -\$30.37 | -9.7% | -\$28.16 | -10.5% | \$2.0849 | \$1.7934 | \$1.8824 | \$1.6056 |
| 200 | \$217 | \$151 | \$369 | \$217 | \$93 | \$310 | \$193 | \$150 | \$343 | \$193 | \$94 | \$288 | -\$25.47 | -6.9% | -\$22.53 | -7.3% | \$1.8431 | \$1.5516 | \$1.7158 | \$1.4390 |
| 250 | \$235 | \$189 | \$425 | \$235 | \$116 | \$352 | \$217 | \$187 | \$404 | \$217 | \$118 | \$335 | -\$20.57 | -4.8% | -\$16.89 | -4.8% | \$1.6980 | \$1.4065 | \$1.6158 | \$1.3390 |
| 300 | \$253 | \$227 | \$480 | \$253 | \$140 | \$393 | \$240 | \$225 | \$465 | \$240 | \$142 | \$382 | -\$15.66 | -3.3% | -\$11.25 | -2.9% | \$1.6013 | \$1.3098 | \$1.5491 | \$1.2723 |
| 350 | \$271 | \$265 | \$536 | \$271 | \$163 | \$434 | \$264 | \$262 | \$526 | \$264 | \$165 | \$429 | -\$10.76 | -2.0% | -\$5.62 | -1.3% | \$1.5322 | \$1.2407 | \$1.5015 | \$1.2247 |
| 400 | \$289 | \$303 | \$592 | \$289 | \$186 | \$476 | \$287 | \$299 | \$586 | \$287 | \$189 | \$476 | -\$5.86 | -1.0% | \$0.02 | 0.0% | \$1.4804 | \$1.1889 | \$1.4658 | \$1.1890 |
| 500 | \$325 | \$379 | \$704 | \$313 | \$233 | \$546 | \$334 | \$374 | \$708 | \$327 | \$236 | \$563 | \$3.95 | 0.6% | \$17.16 | 3.1% | \$1.4079 | \$1.0923 | \$1.4158 | \$1.1266 |
| 750 | \$416 | \$568 | \$983 | \$373 | \$349 | \$723 | \$450 | \$561 | \$1,012 | \$429 | \$354 | \$783 | \$28.46 | 2.9% | \$60.02 | 8.3% | \$1.3111 | \$0.9635 | \$1.3491 | \$1.0435 |
| 1,000 | \$506 | \$757 | \$1,263 | \$433 | \$466 | \$899 | \$567 | \$749 | \$1,316 | \$530 | \$472 | \$1,002 | \$52.97 | 4.2% | \$102.87 | 11.4% | \$1.2628 | \$0.8990 | \$1.3157 | \$1.0019 |
| 1,500 | \$626 | \$1,136 | \$1,761 | \$554 | \$698 | \$1,252 | \$770 | \$1,123 | \$1,893 | \$733 | \$708 | \$1,441 | \$131.33 | 7.5% | \$188.58 | 15.1% | \$1.1743 | \$0.8346 | \$1.2618 | \$0.9603 |
| 2,000 | \$746 | \$1,514 | \$2,260 | \$674 | \$931 | \$1,605 | \$973 | \$1,497 | \$2,470 | \$936 | \$943 | \$1,879 | \$209.69 | 9.3% | \$274.29 | 17.1% | \$1.1300 | \$0.8024 | \$1.2349 | \$0.9396 |
| 3,000 | \$986 | \$2,271 | \$3,257 | \$914 | \$1,397 | \$2,311 | \$1,378 | \$2,246 | \$3,624 | \$1,341 | \$1,415 | \$2,756 | \$366.41 | 11.2% | \$445.71 | 19.3% | \$1.0858 | \$0.7702 | \$1.2079 | \$0.9188 |
| 4,000 | \$1,226 | \$3,028 | \$4,255 | \$1,154 | \$1,862 | \$3,016 | \$1,784 | \$2,994 | \$4,778 | \$1,747 | \$1,887 | \$3,634 | \$523.12 | 12.3% | \$617.13 | 20.5% | \$1.0637 | \$0.7541 | \$1.1945 | \$0.9084 |
| 5,000 | \$1,466 | \$3,786 | \$5,252 | \$1,394 | \$2,328 | \$3,722 | \$2,189 | \$3,743 | \$5,932 | \$2,152 | \$2,359 | \$4,511 | \$679.84 | 12.9% | \$788.55 | 21.2% | \$1.0504 | \$0.7444 | \$1.1864 | \$0.9022 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | | |
|--------------|-------|---------|---------|---------|-------|-------|---------|---------|---------|-------|-------|-------|----------|-------|----------|--------|----------|----------|----------|----------|
| Winter - 25% | 1,300 | \$578 | \$984 | \$1,562 | | | \$689 | \$973 | \$1,662 | | | | \$99.98 | 6.4% | | | \$1.2015 | | \$1.2784 | |
| Winter - 50% | 2,000 | \$746 | \$1,514 | \$2,260 | | | \$973 | \$1,497 | \$2,470 | | | | \$209.69 | 9.3% | | | \$1.1300 | | \$1.2349 | |
| Winter - 75% | 3,500 | \$1,106 | \$2,650 | \$3,756 | | | \$1,581 | \$2,620 | \$4,201 | | | | \$444.76 | 11.8% | | | \$1.0732 | | \$1.2002 | |
| Summer - 25% | 45 | | | | \$161 | \$21 | \$182 | | | \$121 | \$21 | \$142 | | | -\$40.00 | -21.9% | | \$4.0502 | | \$3.1612 |
| Summer - 50% | 350 | | | | \$271 | \$163 | \$434 | | | \$264 | \$165 | \$429 | | | -\$5.62 | -1.3% | | \$1.2407 | | \$1.2247 |
| Summer - 75% | 750 | | | | \$373 | \$349 | \$723 | | | \$429 | \$354 | \$783 | | | \$60.02 | 8.3% | | \$0.9635 | | \$1.0435 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0475 | | |
| Customer charge | | | \$622.61 | | Customer charge | | \$400.00 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 0 | 0 | First Block Size | | 0 | 0 | |
| Block 1 | | | \$0.2216 | \$0.1013 | Block 1 | | \$0.3196 | \$0.1461 | |
| Block 2 | | | \$0.2216 | \$0.1013 | Block 2 | | \$0.3196 | \$0.1461 | |

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| 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 | \$464 | \$150 | \$614 | \$429 | \$94 | \$524 | -\$204.72 | -25.0% | -\$212.43 | -28.9% | \$4.0918 | \$3.6800 | \$3.0681 | \$2.6178 |
| 500 | \$733 | \$379 | \$1,112 | \$673 | \$233 | \$906 | \$560 | \$374 | \$934 | \$473 | \$236 | \$709 | -\$177.88 | -16.0% | -\$197.15 | -21.8% | \$2.2239 | \$1.8121 | \$1.8682 | \$1.4178 |
| 1,000 | \$844 | \$757 | \$1,601 | \$724 | \$466 | \$1,190 | \$720 | \$749 | \$1,468 | \$546 | \$472 | \$1,018 | -\$133.15 | -8.3% | -\$171.68 | -14.4% | \$1.6013 | \$1.1895 | \$1.4682 | \$1.0178 |
| 1,250 | \$900 | \$946 | \$1,846 | \$749 | \$582 | \$1,331 | \$800 | \$936 | \$1,735 | \$583 | \$590 | \$1,172 | -\$110.79 | -6.0% | -\$158.95 | -11.9% | \$1.4768 | \$1.0650 | \$1.3882 | \$0.9378 |
| 1,500 | \$955 | \$1,136 | \$2,091 | \$775 | \$698 | \$1,473 | \$879 | \$1,123 | \$2,002 | \$619 | \$708 | \$1,327 | -\$88.42 | -4.2% | -\$146.21 | -9.9% | \$1.3938 | \$0.9820 | \$1.3348 | \$0.8845 |
| 1,750 | \$1,010 | \$1,325 | \$2,335 | \$800 | \$815 | \$1,615 | \$959 | \$1,310 | \$2,269 | \$656 | \$826 | \$1,481 | -\$66.06 | -2.8% | -\$133.48 | -8.3% | \$1.3345 | \$0.9227 | \$1.2967 | \$0.8464 |
| 2,000 | \$1,066 | \$1,514 | \$2,580 | \$825 | \$931 | \$1,756 | \$1,039 | \$1,497 | \$2,536 | \$692 | \$943 | \$1,636 | -\$43.69 | -1.7% | -\$120.75 | -6.9% | \$1.2900 | \$0.8782 | \$1.2682 | \$0.8178 |
| 2,500 | \$1,177 | \$1,893 | \$3,069 | \$876 | \$1,164 | \$2,040 | \$1,199 | \$1,871 | \$3,070 | \$765 | \$1,179 | \$1,945 | \$1.04 | 0.0% | -\$95.28 | -4.7% | \$1.2277 | \$0.8159 | \$1.2282 | \$0.7778 |
| 3,000 | \$1,287 | \$2,271 | \$3,559 | \$927 | \$1,397 | \$2,323 | \$1,359 | \$2,246 | \$3,604 | \$838 | \$1,415 | \$2,253 | \$45.77 | 1.3% | -\$69.81 | -3.0% | \$1.1862 | \$0.7744 | \$1.2015 | \$0.7512 |
| 3,500 | \$1,398 | \$2,650 | \$4,048 | \$977 | \$1,630 | \$2,607 | \$1,519 | \$2,620 | \$4,139 | \$911 | \$1,651 | \$2,562 | \$90.50 | 2.2% | -\$44.34 | -1.7% | \$1.1566 | \$0.7448 | \$1.1824 | \$0.7321 |
| 4,000 | \$1,509 | \$3,028 | \$4,537 | \$1,028 | \$1,862 | \$2,890 | \$1,679 | \$2,994 | \$4,673 | \$984 | \$1,887 | \$2,871 | \$135.23 | 3.0% | -\$18.88 | -0.7% | \$1.1344 | \$0.7226 | \$1.1682 | \$0.7178 |
| 4,500 | \$1,620 | \$3,407 | \$5,027 | \$1,078 | \$2,095 | \$3,174 | \$1,838 | \$3,368 | \$5,207 | \$1,058 | \$2,123 | \$3,180 | \$179.96 | 3.6% | \$6.59 | 0.2% | \$1.1171 | \$0.7053 | \$1.1570 | \$0.7067 |
| 5,000 | \$1,731 | \$3,786 | \$5,516 | \$1,129 | \$2,328 | \$3,457 | \$1,998 | \$3,743 | \$5,741 | \$1,131 | \$2,359 | \$3,489 | \$224.69 | 4.1% | \$32.06 | 0.9% | \$1.1032 | \$0.6914 | \$1.1482 | \$0.6978 |
| 6,000 | \$1,952 | \$4,543 | \$6,495 | \$1,230 | \$2,794 | \$4,024 | \$2,318 | \$4,491 | \$6,809 | \$1,277 | \$2,830 | \$4,107 | \$314.15 | 4.8% | \$82.99 | 2.1% | \$1.0825 | \$0.6707 | \$1.1348 | \$0.6845 |
| 7,000 | \$2,174 | \$5,300 | \$7,474 | \$1,332 | \$3,259 | \$4,591 | \$2,638 | \$5,240 | \$7,877 | \$1,423 | \$3,302 | \$4,725 | \$403.61 | 5.4% | \$133.93 | 2.9% | \$1.0676 | \$0.6558 | \$1.1253 | \$0.6750 |
| 8,000 | \$2,395 | \$6,057 | \$8,452 | \$1,433 | \$3,725 | \$5,158 | \$2,957 | \$5,988 | \$8,945 | \$1,569 | \$3,774 | \$5,343 | \$493.08 | 5.8% | \$184.86 | 3.6% | \$1.0565 | \$0.6447 | \$1.1182 | \$0.6678 |
| 9,000 | \$2,617 | \$6,814 | \$9,431 | \$1,534 | \$4,190 | \$5,725 | \$3,277 | \$6,737 | \$10,013 | \$1,715 | \$4,245 | \$5,961 | \$582.54 | 6.2% | \$235.80 | 4.1% | \$1.0479 | \$0.6361 | \$1.1126 | \$0.6623 |
| 10,000 | \$2,839 | \$7,571 | \$10,410 | \$1,636 | \$4,656 | \$6,292 | \$3,596 | \$7,485 | \$11,082 | \$1,861 | \$4,717 | \$6,578 | \$672.00 | 6.5% | \$286.73 | 4.6% | \$1.0410 | \$0.6292 | \$1.1082 | \$0.6578 |
| 15,000 | \$3,947 | \$11,357 | \$15,303 | \$2,142 | \$6,984 | \$9,126 | \$5,195 | \$11,228 | \$16,422 | \$2,592 | \$7,076 | \$9,668 | \$1,119.30 | 7.3% | \$541.40 | 5.9% | \$1.0202 | \$0.6084 | \$1.0948 | \$0.6445 |
| 20,000 | \$5,055 | \$15,142 | \$20,197 | \$2,649 | \$9,312 | \$11,961 | \$6,793 | \$14,970 | \$21,763 | \$3,322 | \$9,434 | \$12,757 | \$1,566.61 | 7.8% | \$796.08 | 6.7% | \$1.0098 | \$0.5980 | \$1.0882 | \$0.6378 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | |
|----|--------------|--------|---------|----------|----------|---------|---------|---------|----------|----------|---------|---------|------------|------|-----------|--------|----------|----------|----------|
| 38 | Winter - 25% | 9,000 | \$2,617 | \$6,814 | \$9,431 | | | \$3,277 | \$6,737 | \$10,013 | | | \$582.54 | 6.2% | | | \$1.0479 | | \$1.1126 |
| 39 | Winter - 50% | 15,000 | \$3,947 | \$11,357 | \$15,303 | | | \$5,195 | \$11,228 | \$16,422 | | | \$1,119.30 | 7.3% | | | \$1.0202 | | \$1.0948 |
| 40 | Winter - 75% | 25,000 | \$6,163 | \$18,928 | \$25,090 | | | \$8,391 | \$18,713 | \$27,104 | | | \$2,013.92 | 8.0% | | | \$1.0036 | | \$1.0842 |
| 41 | Summer - 25% | 450 | | | | \$668 | \$210 | \$878 | | | \$466 | \$212 | \$678 | | -\$199.69 | -22.8% | | \$1.9505 | \$1.5067 |
| 42 | Summer - 50% | 3,500 | | | | \$977 | \$1,630 | \$2,607 | | | \$911 | \$1,651 | \$2,562 | | -\$44.34 | -1.7% | | \$0.7448 | \$0.7321 |
| 43 | Summer - 75% | 10,000 | | | | \$1,636 | \$4,656 | \$6,292 | | | \$1,861 | \$4,717 | \$6,578 | | \$286.73 | 4.6% | | \$0.6292 | \$0.6578 |

Estimated Bill Percentiles per 2010 MCS

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
 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 | | | \$0.7305 | \$0.4574 | Cost of Gas | | \$0.7194 | \$0.4610 | |
| LDAC | | | \$0.0450 | | LDAC | | \$0.0475 | | |
| Customer charge | | | \$48.36 | | Customer charge | | \$35.00 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 100 | 100 | First Block Size | | 100 | 100 | |
| Block 1 | | | \$0.2390 | \$0.2390 | Block 1 | | \$0.3146 | \$0.3146 | |
| Block 2 | | | \$0.1553 | \$0.1553 | Block 2 | | \$0.2616 | \$0.2616 | |

| 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 | \$35 | \$0 | \$35 | \$35 | \$0 | \$35 | -\$13.36 | -27.6% | -\$13.36 | -27.6% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$51 | \$8 | \$59 | \$51 | \$5 | \$56 | \$38 | \$8 | \$46 | \$38 | \$5 | \$43 | -\$12.69 | -21.7% | -\$12.54 | -22.5% | \$5.8505 | \$5.5774 | \$4.5818 | \$4.3234 |
| 25 | \$54 | \$19 | \$74 | \$54 | \$13 | \$67 | \$43 | \$19 | \$62 | \$43 | \$13 | \$56 | -\$11.68 | -15.8% | -\$11.32 | -16.9% | \$2.9489 | \$2.6758 | \$2.4816 | \$2.2232 |
| 50 | \$60 | \$39 | \$99 | \$60 | \$25 | \$85 | \$51 | \$38 | \$89 | \$51 | \$25 | \$76 | -\$10.01 | -10.1% | -\$9.27 | -10.9% | \$1.9817 | \$1.7086 | \$1.7815 | \$1.5231 |
| 75 | \$66 | \$58 | \$124 | \$66 | \$38 | \$104 | \$59 | \$58 | \$116 | \$59 | \$38 | \$97 | -\$8.33 | -6.7% | -\$7.23 | -7.0% | \$1.6593 | \$1.3862 | \$1.5482 | \$1.2898 |
| 100 | \$72 | \$78 | \$150 | \$72 | \$50 | \$123 | \$66 | \$77 | \$143 | \$66 | \$51 | \$117 | -\$6.66 | -4.4% | -\$5.19 | -4.2% | \$1.4981 | \$1.2250 | \$1.4315 | \$1.1731 |
| 150 | \$80 | \$116 | \$196 | \$80 | \$75 | \$155 | \$80 | \$115 | \$195 | \$80 | \$76 | \$156 | -\$1.77 | -0.9% | \$0.43 | 0.3% | \$1.3090 | \$1.0359 | \$1.2972 | \$1.0388 |
| 200 | \$88 | \$155 | \$243 | \$88 | \$100 | \$188 | \$93 | \$153 | \$246 | \$93 | \$102 | \$194 | \$3.11 | 1.3% | \$6.05 | 3.2% | \$1.2145 | \$0.9414 | \$1.2300 | \$0.9716 |
| 250 | \$96 | \$194 | \$289 | \$96 | \$126 | \$221 | \$106 | \$192 | \$297 | \$106 | \$127 | \$233 | \$7.99 | 2.8% | \$11.67 | 5.3% | \$1.1577 | \$0.8846 | \$1.1897 | \$0.9313 |
| 300 | \$103 | \$233 | \$336 | \$103 | \$151 | \$254 | \$119 | \$230 | \$349 | \$119 | \$153 | \$271 | \$12.88 | 3.8% | \$17.29 | 6.8% | \$1.1199 | \$0.8468 | \$1.1628 | \$0.9044 |
| 350 | \$111 | \$271 | \$383 | \$111 | \$176 | \$287 | \$132 | \$268 | \$400 | \$132 | \$178 | \$310 | \$17.76 | 4.6% | \$22.91 | 8.0% | \$1.0929 | \$0.8198 | \$1.1436 | \$0.8852 |
| 400 | \$119 | \$310 | \$429 | \$119 | \$201 | \$320 | \$145 | \$307 | \$452 | \$145 | \$203 | \$348 | \$22.65 | 5.3% | \$28.53 | 8.9% | \$1.0726 | \$0.7995 | \$1.1292 | \$0.8708 |
| 500 | \$134 | \$388 | \$522 | \$134 | \$251 | \$386 | \$171 | \$383 | \$555 | \$171 | \$254 | \$425 | \$32.42 | 6.2% | \$39.77 | 10.3% | \$1.0443 | \$0.7712 | \$1.1091 | \$0.8507 |
| 600 | \$150 | \$465 | \$615 | \$150 | \$301 | \$451 | \$197 | \$460 | \$657 | \$197 | \$305 | \$502 | \$42.19 | 6.9% | \$51.01 | 11.3% | \$1.0254 | \$0.7523 | \$1.0957 | \$0.8373 |
| 700 | \$165 | \$543 | \$708 | \$165 | \$352 | \$517 | \$223 | \$537 | \$760 | \$223 | \$356 | \$579 | \$51.95 | 7.3% | \$62.24 | 12.0% | \$1.0118 | \$0.7387 | \$1.0861 | \$0.8277 |
| 800 | \$181 | \$620 | \$801 | \$181 | \$402 | \$583 | \$250 | \$614 | \$863 | \$250 | \$407 | \$656 | \$61.72 | 7.7% | \$73.48 | 12.6% | \$1.0017 | \$0.7286 | \$1.0789 | \$0.8205 |
| 900 | \$197 | \$698 | \$894 | \$197 | \$452 | \$649 | \$276 | \$690 | \$966 | \$276 | \$458 | \$733 | \$71.49 | 8.0% | \$84.72 | 13.1% | \$0.9938 | \$0.7207 | \$1.0733 | \$0.8149 |
| 1,000 | \$212 | \$776 | \$988 | \$212 | \$502 | \$714 | \$302 | \$767 | \$1,069 | \$302 | \$509 | \$810 | \$81.26 | 8.2% | \$95.96 | 13.4% | \$0.9875 | \$0.7144 | \$1.0688 | \$0.8104 |
| 1,250 | \$251 | \$969 | \$1,220 | \$251 | \$628 | \$879 | \$367 | \$959 | \$1,326 | \$367 | \$636 | \$1,003 | \$105.68 | 8.7% | \$124.06 | 14.1% | \$0.9762 | \$0.7031 | \$1.0607 | \$0.8023 |
| 1,500 | \$290 | \$1,163 | \$1,453 | \$290 | \$754 | \$1,043 | \$433 | \$1,150 | \$1,583 | \$433 | \$763 | \$1,195 | \$130.11 | 9.0% | \$152.16 | 14.6% | \$0.9686 | \$0.6955 | \$1.0554 | \$0.7970 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | | |
|--------------|-----|-------|-------|-------|------|-------|-------|-------|-------|-------|-------|-------|----------|--------|----------|--------|----------|----------|----------|----------|
| Winter - 25% | 45 | \$59 | \$35 | \$94 | | | \$49 | \$35 | \$84 | | | | -\$10.34 | -11.0% | | | \$2.0892 | | \$1.8593 | |
| Winter - 50% | 175 | \$84 | \$136 | \$220 | | | \$86 | \$134 | \$220 | | | | \$0.67 | 0.3% | | | \$1.2550 | | \$1.2588 | |
| Winter - 75% | 450 | \$127 | \$349 | \$476 | | | \$158 | \$345 | \$503 | | | | \$27.53 | 5.8% | | | \$1.0569 | | \$1.1180 | |
| Summer - 25% | 6 | | | | \$50 | \$3 | \$53 | | | \$37 | \$3 | \$40 | | | -\$12.87 | -24.4% | | \$8.8014 | | \$6.6569 |
| Summer - 50% | 60 | | | | \$63 | \$30 | \$93 | | | \$54 | \$31 | \$84 | | | -\$8.46 | -9.1% | | \$1.5474 | | \$1.4065 |
| Summer - 75% | 250 | | | | \$96 | \$126 | \$221 | | | \$106 | \$127 | \$233 | | | \$11.67 | 5.3% | | \$0.8846 | | \$0.9313 |

Estimated Bill Percentiles per 2010 MCS

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

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 42
 43

| 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 | | \$0.0475 | | |
| Customer charge | | | \$145.08 | | Customer charge | | \$100.00 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 1000 | 1000 | First Block Size | | 1000 | 1000 | |
| Block 1 | | | \$0.2052 | \$0.1487 | Block 1 | | \$0.2746 | \$0.2293 | |
| Block 2 | | | \$0.1367 | \$0.0845 | Block 2 | | \$0.2425 | \$0.1558 | |

| 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 | \$155 | \$153 | \$308 | \$146 | \$102 | \$248 | -\$32.92 | -9.6% | -\$27.74 | -10.1% | \$1.7061 | \$1.3765 | \$1.5415 | \$1.2378 |
| 300 | \$207 | \$233 | \$439 | \$190 | \$151 | \$340 | \$182 | \$230 | \$412 | \$169 | \$153 | \$321 | -\$26.84 | -6.1% | -\$19.07 | -5.6% | \$1.4643 | \$1.1347 | \$1.3748 | \$1.0711 |
| 400 | \$227 | \$310 | \$537 | \$205 | \$201 | \$406 | \$210 | \$307 | \$517 | \$192 | \$203 | \$395 | -\$20.76 | -3.9% | -\$10.40 | -2.6% | \$1.3434 | \$1.0138 | \$1.2915 | \$0.9878 |
| 500 | \$248 | \$388 | \$635 | \$219 | \$251 | \$471 | \$237 | \$383 | \$621 | \$215 | \$254 | \$469 | -\$14.68 | -2.3% | -\$1.73 | -0.4% | \$1.2709 | \$0.9413 | \$1.2415 | \$0.9378 |
| 600 | \$268 | \$465 | \$734 | \$234 | \$301 | \$536 | \$265 | \$460 | \$725 | \$238 | \$305 | \$543 | -\$8.60 | -1.2% | \$6.94 | 1.3% | \$1.2225 | \$0.8929 | \$1.2082 | \$0.9045 |
| 700 | \$289 | \$543 | \$832 | \$249 | \$352 | \$601 | \$292 | \$537 | \$829 | \$261 | \$356 | \$616 | -\$2.52 | -0.3% | \$15.61 | 2.6% | \$1.1880 | \$0.8584 | \$1.1844 | \$0.8807 |
| 800 | \$309 | \$620 | \$930 | \$264 | \$402 | \$666 | \$320 | \$614 | \$933 | \$283 | \$407 | \$690 | \$3.56 | 0.4% | \$24.28 | 3.6% | \$1.1621 | \$0.8325 | \$1.1665 | \$0.8628 |
| 900 | \$330 | \$698 | \$1,028 | \$279 | \$452 | \$731 | \$347 | \$690 | \$1,037 | \$306 | \$458 | \$764 | \$9.64 | 0.9% | \$32.95 | 4.5% | \$1.1419 | \$0.8123 | \$1.1526 | \$0.8489 |
| 1,000 | \$350 | \$776 | \$1,126 | \$294 | \$502 | \$796 | \$375 | \$767 | \$1,141 | \$329 | \$509 | \$838 | \$15.72 | 1.4% | \$41.62 | 5.2% | \$1.1258 | \$0.7962 | \$1.1415 | \$0.8378 |
| 1,100 | \$364 | \$853 | \$1,217 | \$302 | \$553 | \$855 | \$399 | \$844 | \$1,242 | \$345 | \$559 | \$904 | \$25.44 | 2.1% | \$49.37 | 5.8% | \$1.1064 | \$0.7772 | \$1.1295 | \$0.8220 |
| 1,200 | \$378 | \$931 | \$1,308 | \$311 | \$603 | \$914 | \$423 | \$920 | \$1,343 | \$360 | \$610 | \$971 | \$35.16 | 2.7% | \$57.11 | 6.3% | \$1.0902 | \$0.7613 | \$1.1195 | \$0.8089 |
| 1,300 | \$391 | \$1,008 | \$1,399 | \$319 | \$653 | \$972 | \$447 | \$997 | \$1,444 | \$376 | \$661 | \$1,037 | \$44.88 | 3.2% | \$64.86 | 6.7% | \$1.0765 | \$0.7479 | \$1.1110 | \$0.7978 |
| 1,400 | \$405 | \$1,086 | \$1,491 | \$328 | \$703 | \$1,031 | \$472 | \$1,074 | \$1,545 | \$392 | \$712 | \$1,104 | \$54.60 | 3.7% | \$72.61 | 7.0% | \$1.0648 | \$0.7364 | \$1.1038 | \$0.7882 |
| 1,500 | \$419 | \$1,163 | \$1,582 | \$336 | \$754 | \$1,090 | \$496 | \$1,150 | \$1,646 | \$407 | \$763 | \$1,170 | \$64.32 | 4.1% | \$80.35 | 7.4% | \$1.0546 | \$0.7264 | \$1.0975 | \$0.7800 |
| 1,750 | \$453 | \$1,357 | \$1,810 | \$357 | \$879 | \$1,236 | \$556 | \$1,342 | \$1,899 | \$446 | \$890 | \$1,336 | \$88.61 | 4.9% | \$99.72 | 8.1% | \$1.0342 | \$0.7065 | \$1.0849 | \$0.7635 |
| 2,000 | \$487 | \$1,551 | \$2,038 | \$378 | \$1,005 | \$1,383 | \$617 | \$1,534 | \$2,151 | \$485 | \$1,017 | \$1,502 | \$112.91 | 5.5% | \$119.08 | 8.6% | \$1.0190 | \$0.6915 | \$1.0754 | \$0.7511 |
| 2,500 | \$555 | \$1,939 | \$2,494 | \$421 | \$1,256 | \$1,677 | \$738 | \$1,917 | \$2,656 | \$563 | \$1,271 | \$1,834 | \$161.51 | 6.5% | \$157.81 | 9.4% | \$0.9976 | \$0.6706 | \$1.0622 | \$0.7337 |
| 3,000 | \$624 | \$2,327 | \$2,950 | \$463 | \$1,507 | \$1,970 | \$860 | \$2,301 | \$3,160 | \$641 | \$1,526 | \$2,167 | \$210.10 | 7.1% | \$196.54 | 10.0% | \$0.9834 | \$0.6567 | \$1.0534 | \$0.7222 |
| 4,000 | \$760 | \$3,102 | \$3,862 | \$547 | \$2,010 | \$2,557 | \$1,102 | \$3,068 | \$4,170 | \$797 | \$2,034 | \$2,831 | \$307.30 | 8.0% | \$274.00 | 10.7% | \$0.9656 | \$0.6392 | \$1.0424 | \$0.7077 |
| 5,000 | \$897 | \$3,878 | \$4,775 | \$632 | \$2,512 | \$3,144 | \$1,344 | \$3,835 | \$5,179 | \$953 | \$2,543 | \$3,495 | \$404.49 | 8.5% | \$351.46 | 11.2% | \$0.9549 | \$0.6288 | \$1.0358 | \$0.6990 |

| Estimated Bill Percentiles | | Winter - 25% | Winter - 50% | Winter - 75% | Summer - 25% | Summer - 50% | Summer - 75% | Winter - 25% | Winter - 50% | Winter - 75% | Summer - 25% | Summer - 50% | Summer - 75% | Winter - 25% | Winter - 50% | Winter - 75% | Summer - 25% | Summer - 50% | Summer - 75% |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 38 | Winter - 25% | 1,040 | \$356 | \$807 | \$1,162 | | | \$384 | \$798 | \$1,182 | | | | \$19.61 | 1.7% | | \$1.1176 | | \$1.1364 |
| 39 | Winter - 50% | 2,000 | \$487 | \$1,551 | \$2,038 | | | \$617 | \$1,534 | \$2,151 | | | | \$112.91 | 5.5% | | \$1.0190 | | \$1.0754 |
| 40 | Winter - 75% | 3,500 | \$692 | \$2,714 | \$3,406 | | | \$981 | \$2,684 | \$3,665 | | | | \$258.70 | 7.6% | | \$0.9732 | | \$1.0471 |
| 41 | Summer - 25% | 700 | | | | \$249 | \$352 | \$601 | | | \$261 | \$356 | \$616 | \$15.61 | 2.6% | | \$0.8584 | | \$0.8807 |
| 42 | Summer - 50% | 1,040 | | | | \$297 | \$522 | \$820 | | | \$336 | \$529 | \$864 | \$44.72 | 5.5% | | \$0.7881 | | \$0.8311 |
| 43 | Summer - 75% | 2,000 | | | | \$378 | \$1,005 | \$1,383 | | | \$485 | \$1,017 | \$1,502 | \$119.08 | 8.6% | | \$0.6915 | | \$0.7511 |

Estimated Bill Percentiles per 2010 MCS

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

Line
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 12

| 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 | \$0.0475 | | | |
| Customer charge | \$640.74 | | | | Customer charge | \$400.00 | | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | 0 | 0 | | | First Block Size | 0 | 0 | | |
| Block 1 | \$0.1434 | \$0.0688 | | | Block 1 | \$0.2102 | \$0.1008 | | |
| Block 2 | \$0.1434 | \$0.0688 | | | Block 2 | \$0.2102 | \$0.1008 | | |

| 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 | \$610 | \$767 | \$1,377 | \$501 | \$509 | \$1,009 | -\$182.56 | -11.7% | -\$202.59 | -16.7% | \$1,5596 | \$1,2119 | \$1,3771 | \$1,0093 |
| 2,500 | \$999 | \$1,939 | \$2,938 | \$813 | \$1,256 | \$2,069 | \$925 | \$1,917 | \$2,843 | \$652 | \$1,271 | \$1,923 | -\$95.28 | -3.2% | -\$145.37 | -7.0% | \$1,1752 | \$0,8275 | \$1,1371 | \$0,7693 |
| 5,000 | \$1,358 | \$3,878 | \$5,235 | \$985 | \$2,512 | \$3,497 | \$1,451 | \$3,835 | \$5,285 | \$904 | \$2,543 | \$3,447 | \$50.17 | 1.0% | -\$50.00 | -1.4% | \$1,0470 | \$0,6993 | \$1,0571 | \$0,6893 |
| 7,500 | \$1,716 | \$5,816 | \$7,532 | \$1,157 | \$3,768 | \$4,925 | \$1,976 | \$5,752 | \$7,728 | \$1,156 | \$3,814 | \$4,970 | \$195.63 | 2.6% | \$45.37 | 0.9% | \$1,0043 | \$0,6566 | \$1,0304 | \$0,6627 |
| 10,000 | \$2,075 | \$7,755 | \$9,830 | \$1,329 | \$5,024 | \$6,353 | \$2,502 | \$7,669 | \$10,171 | \$1,408 | \$5,085 | \$6,493 | \$341.09 | 3.5% | \$140.74 | 2.2% | \$5,0000 | \$0,6353 | \$1,0171 | \$0,6493 |
| 12,500 | \$2,433 | \$9,694 | \$12,127 | \$1,501 | \$6,280 | \$7,781 | \$3,027 | \$9,586 | \$12,614 | \$1,660 | \$6,356 | \$8,017 | \$486.54 | 4.0% | \$236.11 | 3.0% | \$0,9702 | \$0,6225 | \$1,0091 | \$0,6413 |
| 15,000 | \$2,792 | \$11,633 | \$14,424 | \$1,673 | \$7,536 | \$9,209 | \$3,553 | \$11,504 | \$15,056 | \$1,913 | \$7,628 | \$9,540 | \$632.00 | 4.4% | \$331.48 | 3.6% | \$0,9616 | \$0,6139 | \$1,0037 | \$0,6360 |
| 20,000 | \$3,509 | \$15,510 | \$19,019 | \$2,017 | \$10,048 | \$12,065 | \$4,603 | \$15,338 | \$19,942 | \$2,417 | \$10,170 | \$12,587 | \$922.91 | 4.9% | \$522.22 | 4.3% | \$0,9509 | \$0,6032 | \$0,9971 | \$0,6293 |
| 25,000 | \$4,226 | \$19,388 | \$23,613 | \$2,361 | \$12,560 | \$14,921 | \$5,654 | \$19,173 | \$24,827 | \$2,921 | \$12,713 | \$15,634 | \$1,213.83 | 5.1% | \$712.97 | 4.8% | \$0,9445 | \$5,0000 | \$0,9931 | \$0,6253 |
| 30,000 | \$4,943 | \$23,265 | \$28,208 | \$2,705 | \$15,072 | \$17,777 | \$6,705 | \$23,007 | \$29,712 | \$3,425 | \$15,255 | \$18,680 | \$1,504.74 | 5.3% | \$903.71 | 5.1% | \$0,9403 | \$0,5926 | \$0,9904 | \$0,6227 |
| 35,000 | \$5,660 | \$27,143 | \$32,802 | \$3,049 | \$17,584 | \$20,633 | \$7,756 | \$26,842 | \$34,598 | \$3,929 | \$17,798 | \$21,727 | \$1,795.65 | 5.5% | \$1,094.45 | 5.3% | \$0,9372 | \$0,5895 | \$0,9885 | \$0,6208 |
| 40,000 | \$6,377 | \$31,020 | \$37,397 | \$3,393 | \$20,096 | \$23,489 | \$8,807 | \$30,677 | \$39,483 | \$4,433 | \$20,341 | \$24,774 | \$2,086.56 | 5.6% | \$1,285.19 | 5.5% | \$0,9349 | \$0,5872 | \$0,9871 | \$0,6193 |
| 45,000 | \$7,094 | \$34,898 | \$41,991 | \$3,737 | \$22,608 | \$26,345 | \$9,858 | \$34,511 | \$44,369 | \$4,938 | \$22,883 | \$27,821 | \$2,377.48 | 5.7% | \$1,475.93 | 5.6% | \$0,9331 | \$0,5854 | \$0,9860 | \$0,6182 |
| 50,000 | \$7,811 | \$38,775 | \$46,586 | \$4,081 | \$25,120 | \$29,201 | \$10,908 | \$38,346 | \$49,254 | \$5,442 | \$25,426 | \$30,867 | \$2,668.39 | 5.7% | \$1,666.67 | 5.7% | \$0,9317 | \$0,5840 | \$0,9851 | \$0,6173 |
| 55,000 | \$8,528 | \$42,653 | \$51,180 | \$4,425 | \$27,632 | \$32,057 | \$11,959 | \$42,180 | \$54,140 | \$5,946 | \$27,968 | \$33,914 | \$2,959.30 | 5.8% | \$1,857.41 | 5.8% | \$0,9305 | \$0,5828 | \$0,9844 | \$0,6166 |
| 60,000 | \$9,245 | \$46,530 | \$55,775 | \$4,769 | \$30,144 | \$34,913 | \$13,010 | \$46,015 | \$59,025 | \$6,450 | \$30,511 | \$36,961 | \$3,250.22 | 5.8% | \$2,048.15 | 5.9% | \$0,9296 | \$0,5819 | \$0,9837 | \$0,6160 |
| 75,000 | \$11,396 | \$58,163 | \$69,558 | \$5,801 | \$37,680 | \$43,481 | \$16,163 | \$57,519 | \$73,681 | \$7,963 | \$38,139 | \$46,101 | \$4,122.95 | 5.9% | \$2,620.38 | 6.0% | \$0,9274 | \$0,5797 | \$0,9824 | \$0,6147 |
| 100,000 | \$14,981 | \$77,550 | \$92,531 | \$7,521 | \$50,240 | \$57,761 | \$21,417 | \$76,691 | \$98,108 | \$10,483 | \$50,851 | \$61,335 | \$5,577.52 | 6.0% | \$3,574.08 | 6.2% | \$0,9253 | \$0,5776 | \$0,9811 | \$0,6133 |
| 150,000 | \$22,151 | \$116,325 | \$138,476 | \$10,961 | \$75,360 | \$86,321 | \$31,925 | \$115,037 | \$146,962 | \$15,525 | \$76,277 | \$91,802 | \$8,486.65 | 6.1% | \$5,481.49 | 6.4% | \$0,9232 | \$0,5755 | \$0,9797 | \$0,6120 |
| 200,000 | \$29,321 | \$155,100 | \$184,421 | \$14,401 | \$100,480 | \$114,881 | \$42,434 | \$153,383 | \$195,817 | \$20,567 | \$101,703 | \$122,270 | \$11,395.78 | 6.2% | \$7,388.90 | 6.4% | \$0,9221 | \$0,5744 | \$0,9791 | \$0,6113 |

37 **Estimated Bill Percentiles**

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|-----------------|--------|---------|----------|----------|---------|----------|----------|----------|----------|---------|----------|----------|------------|------|----------|-------|----------|----------|----------|----------|
| 38 Winter - 25% | 10,000 | \$2,075 | \$7,755 | \$9,830 | | | \$2,502 | \$7,669 | \$10,171 | | | | \$341.09 | 3.5% | | | \$0,9830 | | \$1,0171 | |
| 39 Winter - 50% | 15,000 | \$2,792 | \$11,633 | \$14,424 | | | \$3,553 | \$11,504 | \$15,056 | | | | \$632.00 | 4.4% | | | \$0,9616 | | \$1,0037 | |
| 40 Winter - 75% | 30,000 | \$4,943 | \$23,265 | \$28,208 | | | \$6,705 | \$23,007 | \$29,712 | | | | \$1,504.74 | 5.3% | | | \$0,9403 | | \$0,9904 | |
| 41 Summer - 25% | 5,000 | | | | \$985 | \$2,512 | \$3,497 | | | \$904 | \$2,543 | \$3,447 | | | -\$50.00 | -1.4% | | \$0,6993 | | \$0,6893 |
| 42 Summer - 50% | 15,000 | | | | \$1,673 | \$7,536 | \$9,209 | | | \$1,913 | \$7,628 | \$9,540 | | | \$331.48 | 3.6% | | \$0,6139 | | \$0,6360 |
| 43 Summer - 75% | 20,000 | | | | \$2,017 | \$10,048 | \$12,065 | | | \$2,417 | \$10,170 | \$12,587 | | | \$522.22 | 4.3% | | \$0,6032 | | \$0,6293 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0475 | | |
| Customer charge | | | \$640.74 | | Customer charge | | \$400.00 | | |
| Sales rate | | | | | Sales rate | | | | |
| First Block Size | | | 0 | 0 | First Block Size | | 0 | 0 | |
| Block 1 | | | \$0.0547 | \$0.0297 | Block 1 | | \$0.0825 | \$0.0448 | |
| Block 2 | | | \$0.0547 | \$0.0297 | Block 2 | | \$0.0825 | \$0.0448 | |

| 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 | \$483 | \$767 | \$1,249 | \$445 | \$509 | \$953 | -\$221.52 | -15.1% | -\$219.53 | -18.7% | \$1,4709 | \$1,1728 | \$1,2494 | \$0.9533 |
| 2,500 | \$777 | \$1,939 | \$2,716 | \$715 | \$1,256 | \$1,971 | \$606 | \$1,917 | \$2,524 | \$512 | \$1,271 | \$1,783 | -\$192.70 | -7.1% | -\$187.72 | -9.5% | \$1,0865 | \$0.7884 | \$1,0094 | \$0.7133 |
| 5,000 | \$914 | \$3,878 | \$4,792 | \$789 | \$2,512 | \$3,301 | \$813 | \$3,835 | \$4,647 | \$624 | \$2,543 | \$3,167 | -\$144.67 | -3.0% | -\$134.70 | -4.1% | \$0.9583 | \$0.6602 | \$0.9294 | \$0.6333 |
| 7,500 | \$1,051 | \$5,816 | \$6,867 | \$863 | \$3,768 | \$4,631 | \$1,019 | \$5,752 | \$6,771 | \$736 | \$3,814 | \$4,550 | -\$96.63 | -1.4% | -\$81.67 | -1.8% | \$0.9156 | \$0.6175 | \$0.9027 | \$0.6066 |
| 10,000 | \$1,188 | \$7,755 | \$8,943 | \$938 | \$5,024 | \$5,962 | \$1,225 | \$7,669 | \$8,894 | \$848 | \$5,085 | \$5,933 | -\$48.60 | -0.5% | -\$28.65 | -0.5% | \$0.8943 | \$0.5962 | \$0.8894 | \$0.5933 |
| 12,500 | \$1,324 | \$9,694 | \$11,018 | \$1,012 | \$6,280 | \$7,292 | \$1,431 | \$9,586 | \$11,018 | \$960 | \$6,356 | \$7,316 | -\$0.56 | 0.0% | \$24.37 | 0.3% | \$0.8815 | \$0.5834 | \$0.8814 | \$0.5853 |
| 15,000 | \$1,461 | \$11,633 | \$13,094 | \$1,086 | \$7,536 | \$8,622 | \$1,637 | \$11,504 | \$13,141 | \$1,072 | \$7,628 | \$8,700 | \$47.47 | 0.4% | \$77.39 | 0.9% | \$0.8729 | \$0.5748 | \$0.8761 | \$0.5800 |
| 20,000 | \$1,735 | \$15,510 | \$17,245 | \$1,235 | \$10,048 | \$11,283 | \$2,050 | \$15,338 | \$17,388 | \$1,296 | \$10,170 | \$11,466 | \$143.54 | 0.8% | \$183.43 | 1.6% | \$0.8622 | \$0.5641 | \$0.8694 | \$0.5733 |
| 25,000 | \$2,008 | \$19,388 | \$21,396 | \$1,383 | \$12,560 | \$13,943 | \$2,462 | \$19,173 | \$21,635 | \$1,520 | \$12,713 | \$14,233 | \$239.61 | 1.1% | \$289.48 | 2.1% | \$0.8558 | \$0.5577 | \$0.8654 | \$0.5693 |
| 30,000 | \$2,282 | \$23,265 | \$25,547 | \$1,532 | \$15,072 | \$16,604 | \$2,875 | \$23,007 | \$25,882 | \$1,744 | \$15,255 | \$16,999 | \$335.69 | 1.3% | \$395.52 | 2.4% | \$0.8516 | \$0.5535 | \$0.8627 | \$0.5666 |
| 35,000 | \$2,555 | \$27,143 | \$29,698 | \$1,680 | \$17,584 | \$19,264 | \$3,287 | \$26,842 | \$30,129 | \$1,968 | \$17,798 | \$19,766 | \$431.76 | 1.5% | \$501.56 | 2.6% | \$0.8485 | \$0.5504 | \$0.8608 | \$0.5647 |
| 40,000 | \$2,829 | \$31,020 | \$33,849 | \$1,829 | \$20,096 | \$21,925 | \$3,700 | \$30,677 | \$34,377 | \$2,192 | \$20,341 | \$22,532 | \$527.83 | 1.6% | \$607.60 | 2.8% | \$0.8462 | \$0.5481 | \$0.8594 | \$0.5633 |
| 45,000 | \$3,102 | \$34,898 | \$38,000 | \$1,977 | \$22,608 | \$24,585 | \$4,112 | \$34,511 | \$38,624 | \$2,416 | \$22,883 | \$25,299 | \$623.90 | 1.6% | \$713.65 | 2.9% | \$0.8444 | \$0.5463 | \$0.8583 | \$0.5622 |
| 50,000 | \$3,376 | \$38,775 | \$42,151 | \$2,126 | \$25,120 | \$27,246 | \$4,525 | \$38,346 | \$42,871 | \$2,640 | \$25,426 | \$28,065 | \$719.97 | 1.7% | \$819.69 | 3.0% | \$0.8430 | \$0.5449 | \$0.8574 | \$0.5613 |
| 55,000 | \$3,649 | \$42,653 | \$46,302 | \$2,274 | \$27,632 | \$29,906 | \$4,937 | \$42,180 | \$47,118 | \$2,864 | \$27,968 | \$30,832 | \$816.04 | 1.8% | \$925.73 | 3.1% | \$0.8418 | \$0.5437 | \$0.8567 | \$0.5606 |
| 60,000 | \$3,923 | \$46,530 | \$50,453 | \$2,423 | \$30,144 | \$32,567 | \$5,350 | \$46,015 | \$51,365 | \$3,088 | \$30,511 | \$33,599 | \$912.11 | 1.8% | \$1,031.77 | 3.2% | \$0.8409 | \$0.5428 | \$0.8561 | \$0.5600 |
| 75,000 | \$4,743 | \$58,163 | \$62,906 | \$2,868 | \$37,680 | \$40,548 | \$6,587 | \$57,519 | \$64,106 | \$3,760 | \$38,139 | \$41,898 | \$1,200.32 | 1.9% | \$1,349.90 | 3.3% | \$0.8387 | \$0.5406 | \$0.8547 | \$0.5586 |
| 100,000 | \$6,111 | \$77,550 | \$83,661 | \$3,611 | \$50,240 | \$53,851 | \$8,650 | \$76,691 | \$85,341 | \$4,879 | \$50,851 | \$55,731 | \$1,680.68 | 2.0% | \$1,880.12 | 3.5% | \$0.8366 | \$0.5385 | \$0.8534 | \$0.5573 |
| 150,000 | \$8,846 | \$116,325 | \$125,171 | \$5,096 | \$75,360 | \$80,456 | \$12,775 | \$115,037 | \$127,812 | \$7,119 | \$76,277 | \$83,396 | \$2,641.38 | 2.1% | \$2,940.55 | 3.7% | \$0.8345 | \$0.5364 | \$0.8521 | \$0.5560 |
| 200,000 | \$11,581 | \$155,100 | \$166,681 | \$6,581 | \$100,480 | \$107,061 | \$16,900 | \$153,383 | \$170,283 | \$9,359 | \$101,703 | \$111,062 | \$3,602.09 | 2.2% | \$4,000.97 | 3.7% | \$0.8334 | \$0.5353 | \$0.8514 | \$0.5553 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | | |
|--------------|---------|---------|----------|----------|---------|----------|----------|----------|----------|---------|----------|----------|------------|-------|------------|------|----------|----------|----------|----------|
| Winter - 25% | 4,000 | \$860 | \$3,102 | \$3,962 | | | \$730 | \$3,068 | \$3,798 | | | | -\$163.88 | -4.1% | | | \$0.9904 | | \$0.9494 | |
| Winter - 50% | 30,000 | \$2,282 | \$23,265 | \$25,547 | | | \$2,875 | \$23,007 | \$25,882 | | | | \$335.69 | 1.3% | | | \$0.8516 | | \$0.8627 | |
| Winter - 75% | 100,000 | \$6,111 | \$77,550 | \$83,661 | | | \$8,650 | \$76,691 | \$85,341 | | | | \$1,680.68 | 2.0% | | | \$0.8366 | | \$0.8534 | |
| Summer - 25% | 15,000 | | | | \$1,086 | \$7,536 | \$8,622 | | | \$1,072 | \$7,628 | \$8,700 | | | \$77.39 | 0.9% | | \$0.5748 | | \$0.5800 |
| Summer - 50% | 50,000 | | | | \$2,126 | \$25,120 | \$27,246 | | | \$2,640 | \$25,426 | \$28,065 | | | \$819.69 | 3.0% | | \$0.5449 | | \$0.5613 |
| Summer - 75% | 80,000 | | | | \$3,017 | \$40,192 | \$43,209 | | | \$3,984 | \$40,681 | \$44,665 | | | \$1,455.95 | 3.4% | | \$0.5401 | | \$0.5583 |

Estimated Bill Percentiles per 2010 MCS

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
 KEENE DIVISION RATE RESIDENTIAL TO ENERGNORTH RATE R-1 : RESIDENTIAL NON-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 | | \$0.0665 | | |
| Customer charge | | | \$9.00 | | Customer charge | | \$11.50 | | |
| 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 | | \$0.6324 | \$0.6324 | |
| Block 2 | | | \$0.9442 | \$0.9442 | Block 2 | | \$0.6324 | \$0.6324 | |
| 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 | \$11.50 | \$0.00 | \$11.50 | \$11.50 | \$0.00 | \$11.50 | \$2.50 | 27.8% | \$2.50 | 27.8% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2 | \$11.30 | \$3.07 | \$14.37 | \$11.30 | \$1.26 | \$12.56 | \$12.77 | \$1.54 | \$14.31 | \$12.77 | \$1.01 | \$13.78 | -\$0.07 | -0.5% | \$1.22 | 9.7% | \$7.1874 | \$6.2803 | \$7.1544 | \$6.8897 |
| 4 | \$13.61 | \$6.14 | \$19.75 | \$13.61 | \$2.51 | \$16.12 | \$14.03 | \$3.09 | \$17.12 | \$14.03 | \$2.03 | \$16.06 | -\$2.63 | -13.3% | -\$0.06 | -0.4% | \$4.9374 | \$4.0303 | \$4.2792 | \$4.0145 |
| 6 | \$15.91 | \$9.21 | \$25.12 | \$15.91 | \$3.77 | \$19.68 | \$15.30 | \$4.63 | \$19.92 | \$15.30 | \$3.04 | \$18.34 | -\$5.20 | -20.7% | -\$1.35 | -6.8% | \$4.1874 | \$3.2803 | \$3.3208 | \$3.0561 |
| 8 | \$18.22 | \$12.28 | \$30.50 | \$18.22 | \$5.02 | \$23.24 | \$16.56 | \$6.17 | \$22.73 | \$16.56 | \$4.06 | \$20.62 | -\$7.77 | -25.5% | -\$2.63 | -11.3% | \$3.8124 | \$2.9053 | \$2.8416 | \$2.5769 |
| 10 | \$20.52 | \$15.35 | \$35.87 | \$20.52 | \$6.28 | \$26.80 | \$17.82 | \$7.72 | \$25.54 | \$17.82 | \$5.07 | \$22.89 | -\$10.33 | -28.8% | -\$3.91 | -14.6% | \$3.5874 | \$2.6803 | \$2.5541 | \$2.2894 |
| 15 | \$26.28 | \$23.03 | \$49.31 | \$26.28 | \$9.42 | \$35.70 | \$20.99 | \$11.57 | \$32.56 | \$20.99 | \$7.60 | \$28.59 | -\$16.75 | -34.0% | -\$7.11 | -19.9% | \$3.2874 | \$2.3803 | \$2.1707 | \$1.9060 |
| 20 | \$32.04 | \$30.70 | \$62.75 | \$32.04 | \$12.56 | \$44.61 | \$24.15 | \$15.43 | \$39.58 | \$24.15 | \$10.14 | \$34.29 | -\$23.17 | -36.9% | -\$10.32 | -23.1% | \$3.1374 | \$2.2303 | \$1.9790 | \$1.7143 |
| 25 | \$37.81 | \$38.38 | \$76.19 | \$37.81 | \$15.70 | \$53.51 | \$27.31 | \$19.29 | \$46.60 | \$27.31 | \$12.67 | \$39.98 | -\$29.58 | -38.8% | -\$13.52 | -25.3% | \$3.0474 | \$2.1403 | \$1.8640 | \$1.5993 |
| 30 | \$43.57 | \$46.06 | \$89.62 | \$43.57 | \$18.84 | \$62.41 | \$30.47 | \$23.15 | \$53.62 | \$30.47 | \$15.21 | \$45.68 | -\$36.00 | -40.2% | -\$16.73 | -26.8% | \$2.9874 | \$2.0803 | \$1.7873 | \$1.5226 |
| 35 | \$49.33 | \$53.73 | \$103.06 | \$49.33 | \$21.98 | \$71.31 | \$33.63 | \$27.01 | \$60.64 | \$33.63 | \$17.74 | \$51.38 | -\$42.42 | -41.2% | -\$19.93 | -28.0% | \$2.9445 | \$2.0374 | \$1.7326 | \$1.4679 |
| 40 | \$55.09 | \$61.41 | \$116.50 | \$55.09 | \$25.12 | \$80.21 | \$36.80 | \$30.86 | \$67.66 | \$36.80 | \$20.28 | \$57.07 | -\$48.84 | -41.9% | -\$23.14 | -28.8% | \$2.9124 | \$2.0053 | \$1.6915 | \$1.4268 |
| 45 | \$60.85 | \$69.08 | \$129.93 | \$60.85 | \$28.26 | \$89.11 | \$39.96 | \$34.72 | \$74.68 | \$39.96 | \$22.81 | \$62.77 | -\$55.25 | -42.5% | -\$26.34 | -29.6% | \$2.8874 | \$1.9803 | \$1.6596 | \$1.3949 |
| 50 | \$66.61 | \$76.76 | \$143.37 | \$66.61 | \$31.41 | \$98.02 | \$43.12 | \$38.58 | \$81.70 | \$43.12 | \$25.35 | \$68.47 | -\$61.67 | -43.0% | -\$29.55 | -30.1% | \$2.8674 | \$1.9603 | \$1.6340 | \$1.3693 |
| 60 | \$78.13 | \$92.11 | \$170.24 | \$78.13 | \$37.69 | \$115.82 | \$49.44 | \$46.30 | \$95.74 | \$49.44 | \$30.41 | \$79.86 | -\$74.50 | -43.8% | -\$35.96 | -31.0% | \$2.8374 | \$1.9303 | \$1.5957 | \$1.3310 |
| 70 | \$89.65 | \$107.46 | \$197.12 | \$89.65 | \$43.97 | \$133.62 | \$55.77 | \$54.01 | \$109.78 | \$55.77 | \$35.48 | \$91.25 | -\$87.34 | -44.3% | -\$42.37 | -31.7% | \$2.8160 | \$1.9089 | \$1.5683 | \$1.3036 |
| 80 | \$101.18 | \$122.82 | \$223.99 | \$101.18 | \$50.25 | \$151.42 | \$62.09 | \$61.73 | \$123.82 | \$62.09 | \$40.55 | \$102.64 | -\$100.17 | -44.7% | -\$48.78 | -32.2% | \$2.7999 | \$1.8928 | \$1.5477 | \$1.2830 |
| 90 | \$110.62 | \$138.17 | \$248.79 | \$110.62 | \$56.53 | \$167.15 | \$68.41 | \$69.45 | \$137.86 | \$68.41 | \$45.62 | \$114.04 | -\$110.93 | -44.6% | -\$53.11 | -31.8% | \$2.7643 | \$1.8572 | \$1.5318 | \$1.2671 |
| 100 | \$120.06 | \$153.52 | \$273.58 | \$120.06 | \$62.81 | \$182.87 | \$74.74 | \$77.16 | \$151.90 | \$74.74 | \$50.69 | \$125.43 | -\$121.68 | -44.5% | -\$57.44 | -31.4% | \$2.7358 | \$1.8287 | \$1.5190 | \$1.2543 |
| 200 | \$214.48 | \$307.04 | \$521.52 | \$214.48 | \$125.62 | \$340.10 | \$137.98 | \$154.32 | \$292.30 | \$137.98 | \$101.38 | \$239.36 | -\$229.22 | -44.0% | -\$100.74 | -29.6% | \$2.6076 | \$1.7005 | \$1.4615 | \$1.1968 |

Estimated Bill Percentiles

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|--------------|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|--------|----------|--------|----------|----------|----------|----------|
| Winter - 25% | 8 | \$18.22 | \$12.28 | \$30.50 | | | \$16.56 | \$6.17 | \$22.73 | | | | -\$7.77 | -25.5% | | | \$3.8124 | | \$2.8416 | |
| Winter - 50% | 20 | \$32.04 | \$30.70 | \$62.75 | | | \$24.15 | \$15.43 | \$39.58 | | | | -\$23.17 | -36.9% | | | \$3.1374 | | \$1.9790 | |
| Winter - 75% | 30 | \$43.57 | \$46.06 | \$89.62 | | | \$30.47 | \$23.15 | \$53.62 | | | | -\$36.00 | -40.2% | | | \$2.9874 | | \$1.7873 | |
| Summer - 25% | 5 | | | | \$14.76 | \$3.14 | \$17.90 | | | \$14.66 | \$2.53 | \$17.20 | | | -\$0.70 | -3.9% | | \$3.5803 | | \$3.4395 |
| Summer - 50% | 11 | | | | \$21.67 | \$6.91 | \$28.58 | | | \$18.46 | \$5.58 | \$24.03 | | | -\$4.55 | -15.9% | | \$2.5985 | | \$2.1848 |
| Summer - 75% | 20 | | | | \$32.04 | \$12.56 | \$44.61 | | | \$24.15 | \$10.14 | \$34.29 | | | -\$10.32 | -23.1% | | \$2.2303 | | \$1.7143 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0665 | | |
| Customer charge | | | \$9.00 | | Customer charge | | \$12.75 | | |
| 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 | | \$0.6535 | \$0.6535 | |
| Block 2 | | | \$0.9442 | \$0.9442 | Block 2 | | \$0.6535 | \$0.6535 | |
| 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 | \$12.75 | \$0.00 | \$12.75 | \$12.75 | \$0.00 | \$12.75 | \$3.75 | 41.6% | \$3.75 | 41.6% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$20.52 | \$15.35 | \$35.87 | \$20.52 | \$6.28 | \$26.80 | \$19.28 | \$7.72 | \$27.00 | \$19.28 | \$5.07 | \$24.35 | -\$8.88 | -24.7% | -\$2.45 | -9.2% | \$3.5874 | \$2.6803 | \$2.6996 | \$2.4349 |
| 25 | \$37.81 | \$38.38 | \$76.19 | \$37.81 | \$15.70 | \$53.51 | \$29.08 | \$19.29 | \$48.37 | \$29.08 | \$12.67 | \$41.76 | -\$27.81 | -36.5% | -\$11.75 | -22.0% | \$3.0474 | \$2.1403 | \$1.9349 | \$1.6702 |
| 50 | \$66.61 | \$76.76 | \$143.37 | \$66.61 | \$31.41 | \$98.02 | \$45.42 | \$38.58 | \$84.00 | \$45.42 | \$25.35 | \$70.77 | -\$59.37 | -41.4% | -\$27.25 | -27.8% | \$2.8674 | \$1.9603 | \$1.6800 | \$1.4153 |
| 75 | \$95.42 | \$115.14 | \$210.56 | \$95.42 | \$47.11 | \$142.52 | \$61.76 | \$57.87 | \$119.63 | \$61.76 | \$38.02 | \$99.78 | -\$90.93 | -43.2% | -\$42.75 | -30.0% | \$2.8074 | \$1.9003 | \$1.5951 | \$1.3304 |
| 100 | \$120.06 | \$153.52 | \$273.58 | \$120.06 | \$62.81 | \$182.87 | \$78.10 | \$77.16 | \$155.26 | \$78.10 | \$50.69 | \$128.79 | -\$118.32 | -43.2% | -\$54.08 | -29.6% | \$2.7358 | \$1.8287 | \$1.5526 | \$1.2879 |
| 125 | \$143.67 | \$191.90 | \$335.57 | \$143.67 | \$78.51 | \$222.18 | \$94.43 | \$96.45 | \$190.89 | \$94.43 | \$63.36 | \$157.80 | -\$144.68 | -43.1% | -\$64.38 | -29.0% | \$2.6845 | \$1.7774 | \$1.5271 | \$1.2624 |
| 150 | \$167.27 | \$230.28 | \$397.55 | \$167.27 | \$94.22 | \$261.49 | \$110.77 | \$115.74 | \$226.51 | \$110.77 | \$76.04 | \$186.81 | -\$171.04 | -43.0% | -\$74.68 | -28.6% | \$2.6503 | \$1.7432 | \$1.5101 | \$1.2454 |
| 175 | \$190.88 | \$268.66 | \$459.54 | \$190.88 | \$109.92 | \$300.79 | \$127.11 | \$135.03 | \$262.14 | \$127.11 | \$88.71 | \$215.82 | -\$197.39 | -43.0% | -\$84.97 | -28.2% | \$2.6259 | \$1.7188 | \$1.4980 | \$1.2333 |
| 200 | \$214.48 | \$307.04 | \$521.52 | \$214.48 | \$125.62 | \$340.10 | \$143.45 | \$154.32 | \$297.77 | \$143.45 | \$101.38 | \$244.83 | -\$223.75 | -42.9% | -\$95.27 | -28.0% | \$2.6076 | \$1.7005 | \$1.4888 | \$1.2241 |
| 225 | \$234.35 | \$345.42 | \$579.77 | \$234.35 | \$141.32 | \$375.67 | \$159.78 | \$173.61 | \$333.40 | \$159.78 | \$114.06 | \$273.84 | -\$246.37 | -42.5% | -\$101.83 | -27.1% | \$2.5767 | \$1.6696 | \$1.4818 | \$1.2171 |
| 250 | \$254.21 | \$383.80 | \$638.01 | \$254.21 | \$157.03 | \$411.24 | \$176.12 | \$192.90 | \$369.03 | \$176.12 | \$126.73 | \$302.85 | -\$268.98 | -42.2% | -\$108.38 | -26.4% | \$2.5520 | \$1.6449 | \$1.4761 | \$1.2114 |
| 275 | \$274.08 | \$422.18 | \$696.26 | \$274.08 | \$172.73 | \$446.80 | \$192.46 | \$212.19 | \$404.65 | \$192.46 | \$139.40 | \$331.86 | -\$291.60 | -41.9% | -\$114.94 | -25.7% | \$2.5318 | \$1.6247 | \$1.4715 | \$1.2068 |
| 300 | \$293.94 | \$460.56 | \$754.50 | \$293.94 | \$188.43 | \$482.37 | \$208.80 | \$231.48 | \$440.28 | \$208.80 | \$152.07 | \$360.87 | -\$314.22 | -41.6% | -\$121.50 | -25.2% | \$2.5150 | \$1.6079 | \$1.4676 | \$1.2029 |
| 350 | \$333.67 | \$537.32 | \$870.99 | \$333.67 | \$219.84 | \$553.51 | \$241.47 | \$270.07 | \$511.54 | \$241.47 | \$177.42 | \$418.89 | -\$359.45 | -41.3% | -\$134.61 | -24.3% | \$2.4885 | \$1.5814 | \$1.4615 | \$1.1968 |
| 400 | \$373.40 | \$614.08 | \$987.48 | \$373.40 | \$251.24 | \$624.64 | \$274.15 | \$308.65 | \$582.79 | \$274.15 | \$202.77 | \$476.91 | -\$404.69 | -41.0% | -\$147.73 | -23.6% | \$2.4687 | \$1.5616 | \$1.4570 | \$1.1923 |
| 450 | \$413.13 | \$690.84 | \$1,103.97 | \$413.13 | \$282.65 | \$695.78 | \$306.82 | \$347.23 | \$654.05 | \$306.82 | \$228.11 | \$534.93 | -\$449.92 | -40.8% | -\$160.84 | -23.1% | \$2.4533 | \$1.5462 | \$1.4534 | \$1.1887 |
| 500 | \$452.86 | \$767.60 | \$1,220.46 | \$452.86 | \$314.05 | \$766.91 | \$339.50 | \$385.81 | \$725.31 | \$339.50 | \$253.46 | \$592.96 | -\$495.15 | -40.6% | -\$173.95 | -22.7% | \$2.4409 | \$1.5338 | \$1.4506 | \$1.1859 |
| 750 | \$651.51 | \$1,151.40 | \$1,802.91 | \$651.51 | \$471.08 | \$1,122.59 | \$502.88 | \$578.71 | \$1,081.59 | \$502.88 | \$380.19 | \$883.06 | -\$721.32 | -40.0% | -\$239.52 | -21.3% | \$2.4039 | \$1.4968 | \$1.4421 | \$1.1774 |
| 1,000 | \$850.16 | \$1,535.20 | \$2,385.36 | \$850.16 | \$628.10 | \$1,478.26 | \$666.25 | \$771.61 | \$1,437.87 | \$666.25 | \$506.91 | \$1,173.17 | -\$947.49 | -39.7% | -\$305.09 | -20.6% | \$2.3854 | \$1.4783 | \$1.4379 | \$1.1732 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | | |
|----|--------------|-----|----------|----------|----------|---------|---------|----------|----------|----------|---------|---------|---------|--|--|--|----------|----------|----------|----------|
| 41 | Winter - 25% | 60 | \$78.13 | \$92.11 | \$170.24 | | | \$51.96 | \$46.30 | \$98.25 | | | | | | | \$2.8374 | | \$1.6375 | |
| 42 | Winter - 50% | 100 | \$120.06 | \$153.52 | \$273.58 | | | \$78.10 | \$77.16 | \$155.26 | | | | | | | \$2.7358 | | \$1.5526 | |
| 43 | Winter - 75% | 175 | \$190.88 | \$268.66 | \$459.54 | | | \$127.11 | \$135.03 | \$262.14 | | | | | | | \$2.6259 | | \$1.4980 | |
| 44 | Summer - 25% | 12 | | | | \$22.83 | \$7.54 | \$30.36 | | | \$20.59 | \$6.08 | \$26.67 | | | | | \$2.5303 | | \$2.2225 |
| 45 | Summer - 50% | 20 | | | | \$32.04 | \$12.56 | \$44.61 | | | \$25.82 | \$10.14 | \$35.95 | | | | | \$2.2303 | | \$1.7977 |
| 46 | Summer - 75% | 30 | | | | \$43.57 | \$18.84 | \$62.41 | | | \$32.35 | \$15.21 | \$47.56 | | | | | \$2.0803 | | \$1.5853 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0475 | | |
| Customer charge | | | \$18.00 | | Customer charge | | \$35.00 | | |
| 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 | | \$0.5977 | \$0.5977 | |
| Block 2 | | | \$0.9442 | \$0.9442 | Block 2 | | \$0.4806 | \$0.4806 | |
| 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 | \$35 | \$0 | \$35 | \$35 | \$0 | \$35 | \$17.00 | 94.5% | \$17.00 | 94.5% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$30 | \$15 | \$45 | \$30 | \$6 | \$36 | \$41 | \$7 | \$48 | \$41 | \$5 | \$46 | \$3.59 | 8.0% | \$9.89 | 27.6% | \$4.4874 | \$3.5803 | \$4.8465 | \$4.5697 |
| 25 | \$47 | \$38 | \$85 | \$47 | \$16 | \$63 | \$50 | \$19 | \$69 | \$49 | \$12 | \$61 | -\$16.53 | -19.4% | -\$1.35 | -2.2% | \$3.4074 | \$2.5003 | \$2.7464 | \$2.4461 |
| 50 | \$76 | \$77 | \$152 | \$76 | \$31 | \$107 | \$65 | \$37 | \$102 | \$61 | \$24 | \$85 | -\$50.06 | -32.9% | -\$22.06 | -20.6% | \$3.0474 | \$2.1403 | \$2.0463 | \$1.6992 |
| 75 | \$104 | \$115 | \$220 | \$104 | \$47 | \$152 | \$80 | \$56 | \$136 | \$73 | \$35 | \$109 | -\$83.58 | -38.1% | -\$42.76 | -28.2% | \$2.9274 | \$2.0203 | \$1.8129 | \$1.4502 |
| 100 | \$129 | \$154 | \$283 | \$129 | \$63 | \$192 | \$95 | \$75 | \$170 | \$85 | \$47 | \$133 | -\$112.95 | -40.0% | -\$59.30 | -30.9% | \$2.8258 | \$1.9187 | \$1.6963 | \$1.3257 |
| 150 | \$176 | \$230 | \$407 | \$176 | \$94 | \$270 | \$119 | \$112 | \$231 | \$109 | \$71 | \$180 | -\$175.47 | -43.2% | -\$90.30 | -33.4% | \$2.7103 | \$1.8032 | \$1.5405 | \$1.2012 |
| 200 | \$223 | \$307 | \$531 | \$223 | \$126 | \$349 | \$143 | \$150 | \$293 | \$133 | \$94 | \$228 | -\$237.99 | -44.9% | -\$121.30 | -34.7% | \$2.6526 | \$1.7455 | \$1.4627 | \$1.1390 |
| 250 | \$263 | \$384 | \$647 | \$263 | \$157 | \$420 | \$167 | \$187 | \$354 | \$157 | \$118 | \$275 | -\$293.02 | -45.3% | -\$144.82 | -34.5% | \$2.5880 | \$1.6809 | \$1.4160 | \$1.1017 |
| 300 | \$303 | \$461 | \$764 | \$303 | \$188 | \$491 | \$191 | \$225 | \$415 | \$182 | \$142 | \$323 | -\$348.06 | -45.6% | -\$168.34 | -34.3% | \$2.5450 | \$1.6379 | \$1.3848 | \$1.0768 |
| 350 | \$343 | \$537 | \$880 | \$343 | \$220 | \$563 | \$215 | \$262 | \$477 | \$206 | \$165 | \$371 | -\$403.10 | -45.8% | -\$191.86 | -34.1% | \$2.5143 | \$1.6072 | \$1.3626 | \$1.0590 |
| 400 | \$382 | \$614 | \$996 | \$382 | \$251 | \$634 | \$239 | \$299 | \$538 | \$230 | \$189 | \$418 | -\$458.13 | -46.0% | -\$215.38 | -34.0% | \$2.4912 | \$1.5841 | \$1.3459 | \$1.0456 |
| 500 | \$462 | \$768 | \$1,229 | \$462 | \$314 | \$776 | \$287 | \$374 | \$661 | \$278 | \$236 | \$513 | -\$568.20 | -46.2% | -\$262.43 | -33.8% | \$2.4589 | \$1.5518 | \$1.3225 | \$1.0270 |
| 600 | \$541 | \$921 | \$1,462 | \$541 | \$377 | \$918 | \$335 | \$449 | \$784 | \$326 | \$283 | \$609 | -\$678.28 | -46.4% | -\$309.47 | -33.7% | \$2.4374 | \$1.5303 | \$1.3069 | \$1.0145 |
| 700 | \$621 | \$1,075 | \$1,695 | \$621 | \$440 | \$1,060 | \$383 | \$524 | \$907 | \$374 | \$330 | \$704 | -\$788.35 | -46.5% | -\$356.51 | -33.6% | \$2.4220 | \$1.5149 | \$1.2958 | \$1.0056 |
| 800 | \$700 | \$1,228 | \$1,928 | \$700 | \$502 | \$1,203 | \$431 | \$599 | \$1,030 | \$422 | \$377 | \$799 | -\$898.42 | -46.6% | -\$403.56 | -33.6% | \$2.4105 | \$1.5034 | \$1.2875 | \$0.9990 |
| 900 | \$780 | \$1,382 | \$2,161 | \$780 | \$565 | \$1,345 | \$479 | \$674 | \$1,153 | \$470 | \$425 | \$894 | -\$1,008.49 | -46.7% | -\$450.60 | -33.5% | \$2.4015 | \$1.4944 | \$1.2810 | \$0.9938 |
| 1,000 | \$859 | \$1,535 | \$2,394 | \$859 | \$628 | \$1,487 | \$527 | \$749 | \$1,276 | \$518 | \$472 | \$990 | -\$1,118.57 | -46.7% | -\$497.64 | -33.5% | \$2.3944 | \$1.4873 | \$1.2758 | \$0.9896 |
| 1,250 | \$1,058 | \$1,919 | \$2,977 | \$1,058 | \$785 | \$1,843 | \$647 | \$936 | \$1,583 | \$638 | \$590 | \$1,228 | -\$1,393.75 | -46.8% | -\$615.25 | -33.4% | \$2.3814 | \$1.4743 | \$1.2664 | \$0.9821 |
| 1,500 | \$1,256 | \$2,303 | \$3,559 | \$1,256 | \$942 | \$2,199 | \$768 | \$1,123 | \$1,890 | \$758 | \$708 | \$1,466 | -\$1,668.93 | -46.9% | -\$732.85 | -33.3% | \$2.3728 | \$1.4657 | \$1.2602 | \$0.9772 |

Estimated Bill Percentiles

| Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | Winter - | Summer - | |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|----------|----------|----------|
| 25% | 70 | \$99 | \$107 | \$206 | | | | \$77 | \$52 | \$129 | | | | -\$76.88 | -37.3% | | | \$2.9445 | | \$1.8463 |
| 50% | 200 | \$223 | \$307 | \$531 | | | | \$143 | \$150 | \$293 | | | | -\$237.99 | -44.9% | | | \$2.6526 | | \$1.4627 |
| 75% | 500 | \$462 | \$768 | \$1,229 | | | | \$287 | \$374 | \$661 | | | | -\$568.20 | -46.2% | | | \$2.4589 | | \$1.3225 |
| 25% | 0 | | | | \$18 | \$0 | \$18 | | | | \$35 | \$0 | \$35 | | | \$17.00 | 94.5% | | \$0.0000 | \$0.0000 |
| 50% | 8 | | | | \$27 | \$5 | \$32 | | | | \$40 | \$4 | \$44 | | | \$11.32 | 35.1% | | \$4.0303 | \$5.4448 |
| 75% | 45 | | | | \$70 | \$28 | \$98 | | | | \$59 | \$21 | \$80 | | | -\$17.91 | -18.3% | | \$2.1803 | \$1.7822 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0475 | | |
| Customer charge | | | \$18.00 | | Customer charge | | \$100.00 | | |
| 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 | | \$0.4672 | \$0.4672 | |
| Block 2 | | | \$0.9442 | \$0.9442 | Block 2 | | \$0.4055 | \$0.4055 | |
| 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 | \$100 | \$0 | \$100 | \$100 | \$0 | \$100 | \$82.00 | 455.6% | \$82.00 | 455.6% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$30 | \$15 | \$45 | \$30 | \$6 | \$36 | \$105 | \$7 | \$112 | \$105 | \$5 | \$109 | \$67.29 | 149.9% | \$73.59 | 205.5% | \$4.4874 | \$3.5803 | \$11.2161 | \$10.9393 |
| 25 | \$47 | \$38 | \$85 | \$47 | \$16 | \$63 | \$112 | \$19 | \$130 | \$112 | \$12 | \$123 | \$45.21 | 53.1% | \$60.97 | 97.5% | \$3.4074 | \$2.5003 | \$5.2159 | \$4.9391 |
| 50 | \$76 | \$77 | \$152 | \$76 | \$31 | \$107 | \$123 | \$37 | \$161 | \$123 | \$24 | \$147 | \$8.42 | 5.5% | \$39.94 | 37.3% | \$3.0474 | \$2.1403 | \$3.2158 | \$2.9390 |
| 75 | \$104 | \$115 | \$220 | \$104 | \$47 | \$152 | \$135 | \$56 | \$191 | \$135 | \$35 | \$170 | -\$28.37 | -12.9% | \$18.90 | 12.5% | \$2.9274 | \$2.0203 | \$2.5491 | \$2.2723 |
| 100 | \$129 | \$154 | \$283 | \$129 | \$63 | \$192 | \$147 | \$75 | \$222 | \$147 | \$47 | \$194 | -\$61.00 | -21.6% | \$2.03 | 1.1% | \$2.8258 | \$1.9187 | \$2.2158 | \$1.9390 |
| 150 | \$176 | \$230 | \$407 | \$176 | \$94 | \$270 | \$170 | \$112 | \$282 | \$170 | \$71 | \$241 | -\$124.18 | -30.5% | -\$29.64 | -11.0% | \$2.7103 | \$1.8032 | \$1.8824 | \$1.6056 |
| 200 | \$223 | \$307 | \$531 | \$223 | \$126 | \$349 | \$193 | \$150 | \$343 | \$193 | \$94 | \$288 | -\$187.37 | -35.3% | -\$61.31 | -17.6% | \$2.6526 | \$1.7455 | \$1.7158 | \$1.4390 |
| 250 | \$263 | \$384 | \$647 | \$263 | \$157 | \$420 | \$217 | \$187 | \$404 | \$217 | \$118 | \$335 | -\$243.07 | -37.6% | -\$85.50 | -20.3% | \$2.5880 | \$1.6809 | \$1.6158 | \$1.3390 |
| 300 | \$303 | \$461 | \$764 | \$303 | \$188 | \$491 | \$240 | \$225 | \$465 | \$240 | \$142 | \$382 | -\$298.77 | -39.1% | -\$109.68 | -22.3% | \$2.5450 | \$1.6379 | \$1.5491 | \$1.2723 |
| 350 | \$343 | \$537 | \$880 | \$343 | \$220 | \$563 | \$264 | \$262 | \$526 | \$264 | \$165 | \$429 | -\$354.48 | -40.3% | -\$133.87 | -23.8% | \$2.5143 | \$1.6072 | \$1.5015 | \$1.2247 |
| 400 | \$382 | \$614 | \$996 | \$382 | \$251 | \$634 | \$287 | \$299 | \$586 | \$287 | \$189 | \$476 | -\$410.18 | -41.2% | -\$158.06 | -24.9% | \$2.4912 | \$1.5841 | \$1.4658 | \$1.1890 |
| 500 | \$462 | \$768 | \$1,229 | \$462 | \$314 | \$776 | \$334 | \$374 | \$708 | \$327 | \$236 | \$563 | -\$521.58 | -42.4% | -\$212.61 | -27.4% | \$2.4589 | \$1.5518 | \$1.4158 | \$1.1266 |
| 750 | \$661 | \$1,151 | \$1,812 | \$661 | \$471 | \$1,132 | \$450 | \$561 | \$1,012 | \$429 | \$354 | \$783 | -\$800.10 | -44.2% | -\$348.98 | -30.8% | \$2.4159 | \$1.5088 | \$1.3491 | \$1.0435 |
| 1,000 | \$859 | \$1,535 | \$2,394 | \$859 | \$628 | \$1,487 | \$567 | \$749 | \$1,316 | \$530 | \$472 | \$1,002 | -\$1,078.61 | -45.0% | -\$485.35 | -32.6% | \$2.3944 | \$1.4873 | \$1.3157 | \$1.0019 |
| 1,500 | \$1,256 | \$2,303 | \$3,559 | \$1,256 | \$942 | \$2,199 | \$770 | \$1,123 | \$1,893 | \$733 | \$708 | \$1,441 | -\$1,666.50 | -46.8% | -\$758.09 | -34.5% | \$2.3728 | \$1.4657 | \$1.2618 | \$0.9603 |
| 2,000 | \$1,654 | \$3,070 | \$4,724 | \$1,654 | \$1,256 | \$2,910 | \$973 | \$1,497 | \$2,470 | \$936 | \$943 | \$1,879 | -\$2,254.39 | -47.7% | -\$1,030.83 | -35.4% | \$2.3621 | \$1.4550 | \$1.2349 | \$0.9396 |
| 3,000 | \$2,448 | \$4,606 | \$7,054 | \$2,448 | \$1,884 | \$4,333 | \$1,378 | \$2,246 | \$3,624 | \$1,341 | \$1,415 | \$2,756 | -\$3,430.17 | -48.6% | -\$1,576.31 | -36.4% | \$2.3513 | \$1.4442 | \$1.2079 | \$0.9188 |
| 4,000 | \$3,243 | \$6,141 | \$9,384 | \$3,243 | \$2,512 | \$5,755 | \$1,784 | \$2,994 | \$4,778 | \$1,747 | \$1,887 | \$3,634 | -\$4,605.96 | -49.1% | -\$2,121.79 | -36.9% | \$2.3459 | \$1.4388 | \$1.1945 | \$0.9084 |
| 5,000 | \$4,038 | \$7,676 | \$11,714 | \$4,038 | \$3,141 | \$7,178 | \$2,189 | \$3,743 | \$5,932 | \$2,152 | \$2,359 | \$4,511 | -\$5,781.74 | -49.4% | -\$2,667.27 | -37.2% | \$2.3427 | \$1.4356 | \$1.1864 | \$0.9022 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | | |
|--------------|-------|---------|---------|---------|-------|---------|---------|---------|---------|-------|-------|-------|-------------|--------|-----------|--------|----------|----------|----------|----------|
| Winter - 25% | 1,300 | \$1,098 | \$1,996 | \$3,093 | | | \$689 | \$973 | \$1,662 | | | | -\$1,431.35 | -46.3% | | | \$2.3795 | | \$1.2784 | |
| Winter - 50% | 2,000 | \$1,654 | \$3,070 | \$4,724 | | | \$973 | \$1,497 | \$2,470 | | | | -\$2,254.39 | -47.7% | | | \$2.3621 | | \$1.2349 | |
| Winter - 75% | 3,500 | \$2,846 | \$5,373 | \$8,219 | | | \$1,581 | \$2,620 | \$4,201 | | | | -\$4,018.07 | -48.9% | | | \$2.3482 | | \$1.2002 | |
| Summer - 25% | 45 | | | \$70 | \$28 | \$98 | | | | \$121 | \$21 | \$142 | | | \$44.14 | 45.0% | | \$2.1803 | | \$3.1612 |
| Summer - 50% | 350 | | | \$343 | \$220 | \$563 | | | | \$264 | \$165 | \$429 | | | -\$133.87 | -23.8% | | \$1.6072 | | \$1.2247 |
| Summer - 75% | 750 | | | \$661 | \$471 | \$1,132 | | | | \$429 | \$354 | \$783 | | | -\$348.98 | -30.8% | | \$1.5088 | | \$1.0435 |

Estimated Bill Percentiles per 2010 MCS

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 | | \$0.0475 | | |
| Customer charge | | | \$18.00 | | Customer charge | | \$35.00 | | |
| 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 | | \$0.3146 | \$0.3146 | |
| Block 2 | | | \$0.9442 | \$0.9442 | Block 2 | | \$0.2616 | \$0.2616 | |
| Block 3 | | | \$0.7946 | \$0.7946 | | | | | |

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| 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 | \$35 | \$0 | \$35 | \$35 | \$0 | \$35 | \$17.00 | 94.5% | \$17.00 | 94.5% | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 10 | \$30 | \$15 | \$45 | \$30 | \$6 | \$36 | \$38 | \$8 | \$46 | \$38 | \$5 | \$43 | \$0.94 | 2.1% | \$7.43 | 20.8% | \$4.4874 | \$3.5803 | \$4.5818 | \$4.3234 |
| 25 | \$47 | \$38 | \$85 | \$47 | \$16 | \$63 | \$43 | \$19 | \$62 | \$43 | \$13 | \$56 | -\$23.15 | -27.2% | -\$6.93 | -11.1% | \$3.4074 | \$2.5003 | \$2.4816 | \$2.2232 |
| 50 | \$76 | \$77 | \$152 | \$76 | \$31 | \$107 | \$51 | \$38 | \$89 | \$51 | \$25 | \$76 | -\$63.29 | -41.5% | -\$30.86 | -28.8% | \$3.0474 | \$2.1403 | \$1.7815 | \$1.5231 |
| 75 | \$104 | \$115 | \$220 | \$104 | \$47 | \$152 | \$59 | \$58 | \$116 | \$59 | \$38 | \$97 | -\$103.44 | -47.1% | -\$54.79 | -36.2% | \$2.9274 | \$2.0203 | \$1.5482 | \$1.2898 |
| 100 | \$129 | \$154 | \$283 | \$129 | \$63 | \$192 | \$66 | \$77 | \$143 | \$66 | \$51 | \$117 | -\$139.43 | -49.3% | -\$74.56 | -38.9% | \$2.8258 | \$1.9187 | \$1.4315 | \$1.1731 |
| 150 | \$176 | \$230 | \$407 | \$176 | \$94 | \$270 | \$80 | \$115 | \$195 | \$80 | \$76 | \$156 | -\$211.97 | -52.1% | -\$114.67 | -42.4% | \$2.7103 | \$1.8032 | \$1.2972 | \$1.0388 |
| 200 | \$223 | \$307 | \$531 | \$223 | \$126 | \$349 | \$93 | \$153 | \$246 | \$93 | \$102 | \$194 | -\$284.52 | -53.6% | -\$154.78 | -44.3% | \$2.6526 | \$1.7455 | \$1.2300 | \$0.9716 |
| 250 | \$263 | \$384 | \$647 | \$263 | \$157 | \$420 | \$106 | \$192 | \$297 | \$106 | \$127 | \$233 | -\$349.59 | -54.0% | -\$187.41 | -44.6% | \$2.5880 | \$1.6809 | \$1.1897 | \$0.9313 |
| 300 | \$303 | \$461 | \$764 | \$303 | \$188 | \$491 | \$119 | \$230 | \$349 | \$119 | \$153 | \$271 | -\$414.65 | -54.3% | -\$220.04 | -44.8% | \$2.5450 | \$1.6379 | \$1.1628 | \$0.9044 |
| 350 | \$343 | \$537 | \$880 | \$343 | \$220 | \$563 | \$132 | \$268 | \$400 | \$132 | \$178 | \$310 | -\$479.72 | -54.5% | -\$252.67 | -44.9% | \$2.5143 | \$1.6072 | \$1.1436 | \$0.8852 |
| 400 | \$382 | \$614 | \$996 | \$382 | \$251 | \$634 | \$145 | \$307 | \$452 | \$145 | \$203 | \$348 | -\$544.78 | -54.7% | -\$285.30 | -45.0% | \$2.4912 | \$1.5841 | \$1.1292 | \$0.8708 |
| 500 | \$462 | \$768 | \$1,229 | \$462 | \$314 | \$776 | \$171 | \$383 | \$555 | \$171 | \$254 | \$425 | -\$674.91 | -54.9% | -\$350.56 | -45.2% | \$2.4589 | \$1.5518 | \$1.1091 | \$0.8507 |
| 600 | \$541 | \$921 | \$1,462 | \$541 | \$377 | \$918 | \$197 | \$460 | \$657 | \$197 | \$305 | \$502 | -\$805.04 | -55.0% | -\$415.82 | -45.3% | \$2.4374 | \$1.5303 | \$1.0957 | \$0.8373 |
| 700 | \$621 | \$1,075 | \$1,695 | \$621 | \$440 | \$1,060 | \$223 | \$537 | \$760 | \$223 | \$356 | \$579 | -\$935.18 | -55.2% | -\$481.09 | -45.4% | \$2.4220 | \$1.5149 | \$1.0861 | \$0.8277 |
| 800 | \$700 | \$1,228 | \$1,928 | \$700 | \$502 | \$1,203 | \$250 | \$614 | \$863 | \$250 | \$407 | \$656 | -\$1,065.31 | -55.2% | -\$546.35 | -45.4% | \$2.4105 | \$1.5034 | \$1.0789 | \$0.8205 |
| 900 | \$780 | \$1,382 | \$2,161 | \$780 | \$565 | \$1,345 | \$276 | \$690 | \$966 | \$276 | \$458 | \$733 | -\$1,195.44 | -55.3% | -\$611.61 | -45.5% | \$2.4015 | \$1.4944 | \$1.0733 | \$0.8149 |
| 1,000 | \$859 | \$1,535 | \$2,394 | \$859 | \$628 | \$1,487 | \$302 | \$767 | \$1,069 | \$302 | \$509 | \$810 | -\$1,325.57 | -55.4% | -\$676.87 | -45.5% | \$2.3944 | \$1.4873 | \$1.0688 | \$0.8104 |
| 1,250 | \$1,058 | \$1,919 | \$2,977 | \$1,058 | \$785 | \$1,843 | \$367 | \$959 | \$1,326 | \$367 | \$636 | \$1,003 | -\$1,650.90 | -55.5% | -\$840.02 | -45.6% | \$2.3814 | \$1.4743 | \$1.0607 | \$0.8023 |
| 1,500 | \$1,256 | \$2,303 | \$3,559 | \$1,256 | \$942 | \$2,199 | \$433 | \$1,150 | \$1,583 | \$433 | \$763 | \$1,195 | -\$1,976.22 | -55.5% | -\$1,003.17 | -45.6% | \$2.3728 | \$1.4657 | \$1.0554 | \$0.7970 |

40 **Estimated Bill Percentiles**
 41 Winter - 25% 45
 42 Winter - 50% 175
 43 Winter - 75% 450
 44 Summer - 25% 6
 45 Summer - 50% 60
 46 Summer - 75% 250

| | | | | | | | | | | | | | | | | | | | | |
|----|-------|-------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|--|--|--|-----------|--------|----------|----------|
| 41 | \$70 | \$69 | \$139 | | | | \$49 | \$35 | \$84 | | | | | | | | \$3.0874 | | \$1.8593 | |
| 42 | \$200 | \$269 | \$469 | | | | \$86 | \$134 | \$220 | | | | | | | | \$2.6773 | | \$1.2588 | |
| 43 | \$422 | \$691 | \$1,113 | | | | \$158 | \$345 | \$503 | | | | | | | | \$2.4733 | | \$1.1180 | |
| 44 | | | | \$25 | \$4 | \$29 | | | | \$37 | \$3 | \$40 | | | | | \$11.26 | 39.3% | \$4.7803 | \$6.6569 |
| 45 | | | | \$87 | \$38 | \$125 | | | | \$54 | \$31 | \$84 | | | | | -\$40.43 | -32.4% | \$2.0803 | \$1.4065 |
| 46 | | | | \$263 | \$157 | \$420 | | | | \$106 | \$127 | \$233 | | | | | -\$187.41 | -44.6% | \$1.6809 | \$0.9313 |

Estimated Bill Percentiles per 2010 MCS

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

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| Present Rates | | | Proposed Rates | | |
|-------------------|----------|----------|------------------|----------|----------|
| | Winter | Summer | | Winter | Summer |
| Cost of Gas | \$1.5352 | \$0.6281 | Cost of Gas | \$0.7194 | \$0.4610 |
| | | | LDAC | \$0.0475 | |
| Customer charge | \$18.00 | | Customer charge | \$100.00 | |
| 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 | \$0.2746 | \$0.2293 |
| Block 2 | \$0.9442 | \$0.9442 | Block 2 | \$0.2425 | \$0.1558 |
| 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 | \$155 | \$153 | \$308 | \$146 | \$102 | \$248 | -\$222.22 | -41.9% | -\$101.54 | -29.1% | \$2.6526 | \$1.7455 | \$1.5415 | \$1.2378 |
| 300 | \$303 | \$461 | \$764 | \$303 | \$188 | \$491 | \$182 | \$230 | \$412 | \$169 | \$153 | \$321 | -\$351.05 | -46.0% | -\$170.03 | -34.6% | \$2.5450 | \$1.6379 | \$1.3748 | \$1.0711 |
| 400 | \$382 | \$614 | \$996 | \$382 | \$251 | \$634 | \$210 | \$307 | \$517 | \$192 | \$203 | \$395 | -\$479.88 | -48.2% | -\$238.52 | -37.6% | \$2.4912 | \$1.5841 | \$1.2915 | \$0.9878 |
| 500 | \$462 | \$768 | \$1,229 | \$462 | \$314 | \$776 | \$237 | \$383 | \$621 | \$215 | \$254 | \$469 | -\$608.71 | -49.5% | -\$307.01 | -39.6% | \$2.4589 | \$1.5518 | \$1.2415 | \$0.9378 |
| 600 | \$541 | \$921 | \$1,462 | \$541 | \$377 | \$918 | \$265 | \$460 | \$725 | \$238 | \$305 | \$543 | -\$737.54 | -50.4% | -\$375.50 | -40.9% | \$2.4374 | \$1.5303 | \$1.2082 | \$0.9045 |
| 700 | \$621 | \$1,075 | \$1,695 | \$621 | \$440 | \$1,060 | \$292 | \$537 | \$829 | \$261 | \$356 | \$616 | -\$866.37 | -51.1% | -\$443.99 | -41.9% | \$2.4220 | \$1.5149 | \$1.1844 | \$0.8807 |
| 800 | \$700 | \$1,228 | \$1,928 | \$700 | \$502 | \$1,203 | \$320 | \$614 | \$933 | \$283 | \$407 | \$690 | -\$995.20 | -51.6% | -\$512.48 | -42.6% | \$2.4105 | \$1.5034 | \$1.1665 | \$0.8628 |
| 900 | \$780 | \$1,382 | \$2,161 | \$780 | \$565 | \$1,345 | \$347 | \$690 | \$1,037 | \$306 | \$458 | \$764 | -\$1,124.03 | -52.0% | -\$580.97 | -43.2% | \$2.4015 | \$1.4944 | \$1.1526 | \$0.8489 |
| 1,000 | \$859 | \$1,535 | \$2,394 | \$859 | \$628 | \$1,487 | \$375 | \$767 | \$1,141 | \$329 | \$509 | \$838 | -\$1,252.86 | -52.3% | -\$649.46 | -43.7% | \$2.3944 | \$1.4873 | \$1.1415 | \$0.8378 |
| 1,100 | \$939 | \$1,689 | \$2,627 | \$939 | \$691 | \$1,630 | \$399 | \$844 | \$1,242 | \$345 | \$559 | \$904 | -\$1,384.90 | -52.7% | -\$725.29 | -44.5% | \$2.3885 | \$1.4814 | \$1.1295 | \$0.8220 |
| 1,200 | \$1,018 | \$1,842 | \$2,860 | \$1,018 | \$754 | \$1,772 | \$423 | \$920 | \$1,343 | \$360 | \$610 | \$971 | -\$1,516.94 | -53.0% | -\$801.13 | -45.2% | \$2.3836 | \$1.4765 | \$1.1195 | \$0.8089 |
| 1,300 | \$1,098 | \$1,996 | \$3,093 | \$1,098 | \$817 | \$1,914 | \$447 | \$997 | \$1,444 | \$376 | \$661 | \$1,037 | -\$1,648.98 | -53.3% | -\$876.96 | -45.8% | \$2.3795 | \$1.4724 | \$1.1110 | \$0.7978 |
| 1,400 | \$1,177 | \$2,149 | \$3,326 | \$1,177 | \$879 | \$2,056 | \$472 | \$1,074 | \$1,545 | \$392 | \$712 | \$1,104 | -\$1,781.02 | -53.5% | -\$952.79 | -46.3% | \$2.3759 | \$1.4688 | \$1.1038 | \$0.7882 |
| 1,500 | \$1,256 | \$2,303 | \$3,559 | \$1,256 | \$942 | \$2,199 | \$496 | \$1,150 | \$1,646 | \$407 | \$763 | \$1,170 | -\$1,913.06 | -53.7% | -\$1,028.63 | -46.8% | \$2.3728 | \$1.4657 | \$1.0975 | \$0.7800 |
| 1,750 | \$1,455 | \$2,687 | \$4,142 | \$1,455 | \$1,099 | \$2,554 | \$556 | \$1,342 | \$1,899 | \$446 | \$890 | \$1,336 | -\$2,243.17 | -54.2% | -\$1,218.21 | -47.7% | \$2.3667 | \$1.4596 | \$1.0849 | \$0.7635 |
| 2,000 | \$1,654 | \$3,070 | \$4,724 | \$1,654 | \$1,256 | \$2,910 | \$617 | \$1,534 | \$2,151 | \$485 | \$1,017 | \$1,502 | -\$2,573.27 | -54.5% | -\$1,407.80 | -48.4% | \$2.3621 | \$1.4550 | \$1.0754 | \$0.7511 |
| 2,500 | \$2,051 | \$3,838 | \$5,889 | \$2,051 | \$1,570 | \$3,621 | \$738 | \$1,917 | \$2,656 | \$563 | \$1,271 | \$1,834 | -\$3,233.47 | -54.9% | -\$1,786.97 | -49.3% | \$2.3556 | \$1.4485 | \$1.0622 | \$0.7337 |
| 3,000 | \$2,448 | \$4,606 | \$7,054 | \$2,448 | \$1,884 | \$4,333 | \$860 | \$2,301 | \$3,160 | \$641 | \$1,526 | \$2,167 | -\$3,893.68 | -55.2% | -\$2,166.14 | -50.0% | \$2.3513 | \$1.4442 | \$1.0534 | \$0.7222 |
| 4,000 | \$3,243 | \$6,141 | \$9,384 | \$3,243 | \$2,512 | \$5,755 | \$1,102 | \$3,068 | \$4,170 | \$797 | \$2,034 | \$2,831 | -\$5,214.08 | -55.6% | -\$2,924.48 | -50.8% | \$2.3459 | \$1.4388 | \$1.0424 | \$0.7077 |
| 5,000 | \$4,038 | \$7,676 | \$11,714 | \$4,038 | \$3,141 | \$7,178 | \$1,344 | \$3,835 | \$5,179 | \$953 | \$2,543 | \$3,495 | -\$6,534.49 | -55.8% | -\$3,682.82 | -51.3% | \$2.3427 | \$1.4356 | \$1.0358 | \$0.6990 |

Estimated Bill Percentiles

| | | | | | | | | | | | | | | | | | | | | |
|--------------|-------|---------|---------|---------|---------|---------|--|-------|---------|---------|---------|---------|--|--|--|--|--|----------|----------|----------|
| Winter - 25% | 1,040 | \$891 | \$1,597 | \$2,488 | | | | \$384 | \$798 | \$1,182 | | | | | | | | \$2.3919 | | \$1.1364 |
| Winter - 50% | 2,000 | \$1,654 | \$3,070 | \$4,724 | | | | \$617 | \$1,534 | \$2,151 | | | | | | | | \$2.3621 | | \$1.0754 |
| Winter - 75% | 3,500 | \$2,846 | \$5,373 | \$8,219 | | | | \$981 | \$2,684 | \$3,665 | | | | | | | | \$2.3482 | | \$1.0471 |
| Summer - 25% | 700 | | | \$621 | \$440 | \$1,060 | | | | \$261 | \$356 | \$616 | | | | | | | \$1.5149 | \$0.8807 |
| Summer - 50% | 1,040 | | | \$891 | \$653 | \$1,544 | | | | \$336 | \$529 | \$864 | | | | | | | \$1.4848 | \$0.8311 |
| Summer - 75% | 2,000 | | | \$1,654 | \$1,256 | \$2,910 | | | | \$485 | \$1,017 | \$1,502 | | | | | | | \$1.4550 | \$0.7511 |

Estimated Bill Percentiles per 2010 MCS