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**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty
Non-Growth Projects Placed in Service During 2020**

<u>Project Number</u>	<u>Project Name</u>	<u>Priority</u>	<u>In service \$\$*</u>	<u>In service Date</u>
8840-1911	Main Replacement LPP-Restoration	4. Regulatory Programs	\$5,419,088	various
8840-1912	Install Main Baboosic Lake Rd at FE Everett Turnpike	5. Discretionary	(\$21,278)	carryover from 2019
8840-1921	Upgrade Synergi Software	5. Discretionary	\$71,545	5/31/2020
8840-1933	Tilton Control panel replacement	1. Safety	\$124,956	12/31/2020
8840-1936	Locusview place holder	5. Discretionary	\$71,267	12/31/2020
8840-1945	Placeholder for Gas Training & Development	5. Discretionary	(\$534)	2019
8840-1953	Relocation of Engineering from Londonderry to Manchester	5. Discretionary	\$4,000	5/3/2019
8840-2002	Meter Protection Program	2. Mandated	\$797,741	12/31/2020
8840-2003	Cathodic Protection Program	2. Mandated	\$565,735	12/31/2020
8840-2004	Replacement Services Random (Non Leaks)	2. Mandated	\$629,257	12/31/2020
8840-2005	Replacement Services Random (Due to Leaks)	2. Mandated	\$606,382	12/31/2020
8840-2008	Corrosion & Miscellaneous Fitting	2. Mandated	\$308,724	12/31/2020
8840-2009	Valve Installation/Replacement	2. Mandated	\$21,910	12/31/2020
8840-2010	Leak Repairs	2. Mandated	\$2,139,714	7/7/2020 & 12/31/2020
8840-2011	Main Replacement LPP	4. Regulatory Programs	\$7,193,378	various
8840-2013	Main Replacement Fitting LPP	5. Discretionary	\$736,551	12/31/2020
8840-2014	K Meter Replacement Program	5. Discretionary	\$275,342	12/31/2020
8840-2015	Aldyl-A Replacement Program	5. Discretionary	\$80,424	carryover from billing related to city repaving
8840-2016	Main Replacement Reactive	5. Discretionary	\$545,410	various
8840-2018	Purchase Misc Capital Equipment & Tools	1. Safety	\$423,950	various
8840-2019	Regulator removal Hi line LOU	5. Discretionary	\$1,956	8/12/2020
8840-2020	SCADA Capital Improvements	5. Discretionary	\$129	2/3/2020
8840-2023	Main Replacement City/State Construction	2. Mandated	\$7,415,807	various
8840-2025	Service Replacement Fitting City/State Construction	2. Mandated	\$293,531	12/31/2020
8840-2026	LNG/LPG Capital Improvements	2. Mandated	\$105,941	12/11/2020
8840-2028	Gas System Control & Regulation (ENG)	5. Discretionary	\$400,008	various
8840-2029	Pre-Code Steel Pipe Protection Program/Replacement	2. Mandated	\$63,836	12/31/2020
8840-2030	IT - Software, Equipment & Infrastructure	5. Discretionary	\$63,413	5/1/2020
8840-2031	Gas System Planning & Reliability	5. Discretionary	\$1,409,927	various
8840-2038	IT Systems Allocations - Corporate	5. Discretionary	\$195,891	12/31/2020
8840-2039	Dresser Coupling Replacement Program	2. Mandated	\$466,494	12/31/2020
8840-2043	iRestore System Enhancements	5. Discretionary	\$347,138	12/31/2020
8840-2044	Flir Cameras - Security -Manchester	5. Discretionary	\$717,164	12/19/2020
8840-2062	GIS Mapping	5. Discretionary	\$273,898	12/31/2020
8840-2066	RTU Replacement Program	5. Discretionary	\$34,289	12/31/2020
8840-2084	Electric Meter Worker Meter Training/Testing Wall	1.Safety	\$24,926	7/31/2020
8840-2090	Transportation Fleet and Equipment Purchases	5. Discretionary	\$1,739,571	various
8840-2091	Meter Work Project (Meter Purchases)	2. Mandated	\$1,502,257	various
8840-2093	EN Facilities Capital Improvements	5. Discretionary	\$520,763	various
8840-2094	Install Security Equipment - EN Facilities	2. Mandated	\$37,561	various
8840-2096	Liberty @ Centre Vault Door	2. Mandated	\$7,740	9/3/2020
8843-1820	Keene Propane Air Plant Meter Install	5. Discretionary	\$12,233	in service 2018, \$\$ carryover
8843-2002	Replacement Services Random	2. Mandated	\$286	in service 2019, \$\$ carryover
8843-2009	Service Replacement City/State Construction	2. Mandated	\$313	in service 2019, \$\$ carryover
8843-2011	Main Replacement LPP	2. Mandated	\$368,119	various
8843-2012	Capital Tools/Equipment	5. Discretionary	\$2,426	12/31/2020
8843-2014	Gas System Planning & Reliability	5. Discretionary	\$1,353	in service 2019, \$\$ carryover
8843-2090	Transportation Fleet and Equipment Purchases	5. Discretionary	(\$3,435)	8/31/2020, credit for vehicle upfitting
8843-2093	Facility Improvements & Additions - Keene	5. Discretionary	\$64,185	11/30/2020
8843-2044	Flir Cameras - Security-Keene	5. Discretionary	\$128,292	various
8843-2022	Propane Boiler Replacement	5. Discretionary	\$16,842	10/23/2020
Total			\$36,206,417	

*In Service amounts may be greater than 2020 spend because there was spending in prior years for jobs put in service in 2020

Line	Description	Misc. Intangible Plant - 3 yr		Misc. Intangible Plant - 5 yr		LNG Plant	Mains	Station Equipment		Mains	Meas. & Reg. Station Equip.		Services	Meters	Office Equipment	Vehicles	Tools	Communication Equipment	Total
	<i>FERC Account</i>	<i>303</i>		<i>303</i>		<i>320</i>	<i>367</i>	<i>369</i>		<i>376</i>	<i>378</i>		<i>380</i>	<i>381</i>	<i>391</i>	<i>392</i>	<i>394</i>	<i>397</i>	
1	Capital Spending	\$	273,898	\$	677,987	\$ 122,782	\$ 25,939,975	\$	400,008	\$ 466,494	\$	127,041	\$ 1,529,769	\$ 2,921,224	\$ 1,479,706	\$ 1,736,136	\$ 425,842	\$ 105,556	\$ 36,206,417
2																			
3	Deferred Tax Calculation																		
4	Tax Method	MACRS15		MACRS15		MACRS20	MACRS20	MACRS20		MACRS20	MACRS20		MACRS20	MACRS20	MACRS7	MACRS5	MACRS7	MACRS7	
5	Tax Depreciation Rate	5.00%		5.00%		3.75%	3.75%	3.75%		3.75%	3.75%		3.75%	3.75%	14.29%	20.00%	14.29%	14.29%	
6																			
7	Bonus Depreciation @ 0.00%	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8																			
9	Tax Basis	\$	273,898	\$	677,987	\$ 122,782	\$ 25,939,975	\$	400,008	\$ 466,494	\$	127,041	\$ 1,529,769	\$ 2,921,224	\$ 1,479,706	\$ 1,736,136	\$ 425,842	\$ 105,556	\$ 36,206,417
10	MACRS Depreciation	\$	13,695	\$	33,899	\$ 4,604	\$ 972,749	\$	15,000	\$ 17,494	\$	4,764	\$ 57,366	\$ 109,546	\$ 211,387	\$ 347,227	\$ 60,835	\$ 15,079	\$ 1,863,645
11																			
12	Tax Depreciation - Federal	\$	13,695	\$	33,899	\$ 4,604	\$ 972,749	\$	15,000	\$ 17,494	\$	4,764	\$ 57,366	\$ 109,546	\$ 211,387	\$ 347,227	\$ 60,835	\$ 15,079	\$ 1,863,645
13	Tax Depreciation - State	\$	13,695	\$	33,899	\$ 4,604	\$ 972,749	\$	15,000	\$ 17,494	\$	4,764	\$ 57,366	\$ 109,546	\$ 211,387	\$ 347,227	\$ 60,835	\$ 15,079	
14																			
15	Book Depreciation Rate	33.33%		20.00%		2.86%	1.92%	2.86%		1.92%	2.86%		3.55%	3.13%	5.28%	20.00%	5.26%	10.00%	
16	Book Depreciation	\$	91,290	\$	135,597	\$ 3,512	\$ 498,048	\$	11,440	\$ 8,957	\$	3,633	\$ 54,307	\$ 91,434	\$ 78,128	\$ 347,227	\$ 22,399	\$ 10,556	\$ 1,356,529
17																			
18	Tax over (under) Book - Federal	\$	(77,595)	\$	(101,698)	\$ 1,093	\$ 474,702	\$	3,560	\$ 8,537	\$	1,131	\$ 3,060	\$ 18,112	\$ 133,258	\$ -	\$ 38,435	\$ 4,524	\$ 507,117
19	Tax over (under) Book - State		(77,595)		(101,698)	1,093	474,702		3,560	8,537		1,131	3,060	18,112	133,258	-	38,435	4,524	507,117
20	Deferred Taxes - Federal @ 19.38%		(15,040)		(19,712)	212	92,011		690	1,655		219	593	3,511	25,829	-	7,450	877	98,294
21	Deferred Taxes - State @ 7.70%		(5,975)		(7,831)	84	36,552		274	657		87	236	1,395	10,261	-	2,960	348	39,048
22	Deferred Tax Balance @ 0.00%	\$	(21,015)	\$	(27,543)	\$ 296	\$ 128,563	\$	964	\$ 2,312	\$	306	\$ 829	\$ 4,905	\$ 36,090	\$ -	\$ 10,409	\$ 1,225	\$ 136,117
23																			
24	Rate Base Calculation																		
25	Plant in Service	\$	273,898	\$	677,987	\$ 122,782	\$ 25,939,975	\$	400,008	\$ 466,494	\$	127,041	\$ 1,529,769	\$ 2,921,224	\$ 1,479,706	\$ 1,736,136	\$ 425,842	\$ 105,556	\$ 36,206,417
26	Accumulated Depreciation		(91,290)		(135,597)	(3,512)	(498,048)		(11,440)	(8,957)		(3,633)	(54,307)	(91,434)	(78,128)	(347,227)	(22,399)	(10,556)	(1,356,529)
27	Deferred Tax Balance		21,015		27,543	(296)	(128,563)		(964)	(2,312)		(306)	(829)	(4,905)	(36,090)	0	(10,409)	(1,225)	(137,342)
28	Rate Base	\$	203,623	\$	569,932	\$ 118,975	\$ 25,313,364	\$	387,604	\$ 455,225	\$	123,101	\$ 1,474,634	\$ 2,824,885	\$ 1,365,487	\$ 1,388,908	\$ 393,033	\$ 93,776	\$ 34,712,546
29																			
30	Revenue Requirement Calculation																		
31	Return on Rate Base @ 8.76%	\$	17,837	\$	49,926	\$ 10,422	\$ 2,217,451	\$	33,954	\$ 39,878	\$	10,784	\$ 129,178	\$ 247,460	\$ 119,617	\$ 121,668	\$ 34,430	\$ 8,215	\$ 3,040,819
32	Depreciation Expense		91,290		135,597	3,512	498,048		11,440	8,957		3,633	54,307	91,434	78,128	347,227	22,399	10,556	1,356,529
33	Property Tax @ \$6.60 per \$1000					810	171,204		2,640	3,079		838	10,096	19,280					207,948
34	Annual Revenue Requirement	\$	109,128	\$	185,523	\$ 14,744	\$ 2,886,702	\$	48,034	\$ 51,913	\$	15,255	\$ 193,581	\$ 358,174	\$ 197,745	\$ 468,896	\$ 56,829	\$ 18,770	\$ 4,605,296
35																			
36		Rate of Return Calculation													Capped at \$4,000,000				
37							Portion	After-Tax Cost	Pre-Tax WACC	Tax									
38	Equity						52.0%	9.30%	6.64%	27.08%									
39	Debt						48.0%	4.420%	2.12%										
							100.0%	8.76%											

Liberty Utilities Capital Spending Plan

Spending 2021, Step Filing 2022

<u>Project</u>	<u>CY 2021 Updated Budget Recovery 2022</u>
Leak Repairs	\$1,750,000
LPP-City/State	\$23,050,010
Aldyl-A Replacement	\$200,000
K Meter Replacement Program	\$350,000
Main Replacement Reactive	\$600,000
Dresser Coupling Replacement	\$500,000
Gas System Planning & Reliability	\$2,900,000
Gas Supply System Enhancements	\$0
Customer First	\$0
<hr/>	
Total	\$29,350,010

Line	Description	Mains	Mains	Meters	Total
	<i>FERC Account</i>	<i>367</i>	<i>376</i>	<i>381</i>	
1	Capital Spending	\$ 28,500,010	\$ 500,000	\$ 350,000	\$ 29,350,010
2					
3	Deferred Tax Calculation				
4	Tax Method	MACRS20	MACRS20	MACRS20	
5	Tax Depreciation Rate	3.75%	3.75%	3.75%	
6					
7	Bonus Depreciation @ 0.00%	\$ -	\$ -	\$ -	\$ -
8					
9	Tax Basis	\$ 28,500,010	\$ 500,000	\$ 350,000	\$ 29,350,010
10	MACRS Depreciation	\$ 1,068,750	\$ 18,750	\$ 13,125	\$ 1,100,625
11					
12	Tax Depreciation - Federal	\$ 1,068,750	\$ 18,750	\$ 13,125	\$ 1,100,625
13	Tax Depreciation - State	\$ 1,068,750	\$ 18,750	\$ 13,125	
14					
15	Book Depreciation Rate	1.92%	1.92%	3.13%	
16	Book Depreciation	\$ 547,200	\$ 9,600	\$ 10,955	\$ 567,755
17					
18	Tax over (under) Book - Federal	\$ 521,550	\$ 9,150	\$ 2,170	\$ 532,870
19	Tax over (under) Book - State	521,550	9,150	2,170	532,870
20	Deferred Taxes - Federal @ 19.38%	101,092	1,774	421	103,286
21	Deferred Taxes - State @ 7.70%	40,159	705	167	41,031
22	Deferred Tax Balance @ 0.00%	\$ 141,251	\$ 2,478	\$ 588	\$ 144,317
23					
24	Rate Base Calculation				
25	Plant in Service	\$ 28,500,010	\$ 500,000	\$ 350,000	\$ 29,350,010
26	Accumulated Depreciation	(547,200)	(9,600)	(10,955)	(567,755)
27	Deferred Tax Balance	(141,251)	(2,478)	(588)	(144,317)
28	Rate Base	\$ 27,811,558	\$ 487,922	\$ 338,457	\$ 28,637,938
29					
30	Revenue Requirement Calculation				
31	Return on Rate Base @ 8.76%	\$ 2,436,293	\$ 42,742	\$ 29,649	\$ 2,508,683
32	Depreciation Expense	547,200	9,600	10,955	\$ 567,755
33	Property Tax @ \$6.60 per \$1000	188,100	3,300	2,310	193,710
34	Annual Revenue Requirement	\$ 3,171,593	\$ 55,642	\$ 42,914	\$ 3,270,149

Capped at \$3,200,000

38	Rate of Return Calculation	Portion	After-Tax Cost	Pre-Tax WACC	Tax
39	Equity	52.0%	9.30%	6.64%	27.08%
40	Debt	48.0%	4.420%	2.12%	
41		100.0%		8.76%	

EnergyNorth
Municipal Property Taxes Included In Current Rates As Of March 31, 2021

Docket No. DG 20-105
Appendix 3
Page 1 of 1

<u>Line</u>	<u>Amount</u>	<u>Reference</u>	<u>Source</u>
1	\$9,259,401	EnergyNorth Total Property Tax	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
2	\$153,854	Keene Total Property Tax	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
3	(\$1,952,162)	EnergyNorth State Property Taxes	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
4	(\$15,492)	Keene State Property Taxes	Included in Page 6 of 16 Line 24 in Appendix 1 from Order No. 26,122 in Docket No. DG 17-048
5	\$7,445,601	2016 Municipal Property Taxes	Sum of Lines 1 through 4
6	\$187,530	2017 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
7	\$153,572	2018 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
8	\$332,299	2018 Capital Step Increase (2017 Investment)	Appendix 4 from Order No. 26,122 in Docket No. DG 17-048 multiplied by the 2016 Municipal Property Tax %
9	\$90,647	2019 CIBS	Annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
10	\$90,249	2020 CIBS (Jul 2020 - Sep 2020)	Three months of annual incremental property taxes multiplied by the 2016 Municipal Property Tax %
11	\$624,999	DG 20-105 Reconciliation (Oct 2020 - Mar 2021)	Temp to Perm Reconciliation to Recoupment (Oct 2020 - Mar 2021)
12	\$8,924,897	Calculated Municipal Property Taxes Included In Rates Through March 31, 2021	
13			
14	\$10,000,000	Hypothetical Municipal Property Taxes Billed April 2020 - March 2021	
15	\$0	Hypothetical Abatements or Other Adjustments	
16	\$10,000,000	Hypothetical Adjusted Municipal Property Taxes Billed April 2020 - March 2021	Line 14 plus Line 15
17			
18	\$1,075,103	Increase To Base Rates Due To Municipal Property Tax Reconciliation	Line 16 minus Line 12

Incremental CNG Supply Costs through October 2021
Amount to be Recovered/(Refunded) Through Keene COG Rates

CNG Increment Cost/Saving Risk Sharing - 50% Shareholder/Ratepayers				
Incremental CNG Supply Costs - October 2019 thru October 2021				
COG Period	Year	Amount	Deferred	(Refund)/Charge
Summer	2019	5,048		(2,524)
Winter	2019-20	132,469	132,533	66,299
Summer	2020	16,214	16,214	8,107
Winter - Note 1	2020-21	136,525		(68,263)
Summer - Note 2	2021	4,012		(2,006)
Total Summer		25,274	16,214	3,577
Total Winter		268,994	132,533	(1,964)
Combined Total		294,268	148,747	1,613

Note 1 - Estimated CNG incremental cost based on projected usage and costs filed in DG 20-152 (Keene 2020-2021 Winter COG). Actual CNG incremental costs/savings to be determined in Keene 2021-2022 Winter COG.

Note 2 - Estimated CNG incremental cost based on projected usage and costs filed in DG 21-050 (Keene 2021 Summer COG). Actual CNG incremental costs/savings to be determined in Keene 2022 Summer COG.

**ILLUSTRATION - CALCULATION OF PROJECTED INCREMENTAL CNG COST/SAVING TO BE INCLUDED IN COG RATES
TO BE RECONCILED USING ACTUAL COST - SUBSEQUENT COG RATES ADJUSTED FOR OVER/UNDER RECOVERY**
See Line No. 22, 28, 42 and 45

LIBERTY UTILITIES - KEENE DIVISION

CALCULATION OF PURCHASED GAS COSTS
SUMMER PERIOD 20XX

LINE NO.		May-XX	Jun-XX	Jul-XX	Aug-XX	Sep-XX	Oct-XX	TOTAL
1	TOTAL SENDOUT (therms)	60,000	40,000	50,000	40,000	50,000	80,000	320,000
2	CHANGE TO ENDING INVENTORY BALANCE (therms)	-	-	-	-	-	-	-
3	TOTAL REQUIRED PURCHASES (therms)	60,000	40,000	50,000	40,000	50,000	80,000	320,000
4	<u>PROPANE PURCHASE STABILIZATION PLAN DELIVERIES</u>							
5	Therms	-	-	-	-	-	-	-
6	<u>RATES</u> - from Schedule D							
7	Contract Price	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
8	Broker Fee	incl.	incl.	incl.	incl.	incl.	incl.	
9	Pipeline Fee	incl.	incl.	incl.	incl.	incl.	incl.	
10	PERC Fee	incl.	incl.	incl.	incl.	incl.	incl.	
11	Trucking Fee	incl.	incl.	incl.	incl.	incl.	incl.	
12	COST PER GALLON	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
13	TOTAL COST - Propane Purchase Stabilization Plan Deliveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	<u>AMHERST STORAGE PROPANE DELIVERIES</u>							
15	Therms	-	-	-	-	-	-	-
16	<u>RATES</u> - from Schedule F							
17	WACOG Price	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
18	Trucking Fee	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
19	COST PER GALLON	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
20	TOTAL COST - Amherst Storage Propane Deliveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	<u>CNG DELIVERIES</u>							
22	Therms	9,000	10,000	10,000	10,000	10,000	13,500	62,500
23	RATE							
24	PRICE	\$ 0.8000	\$ 0.8500	\$ 0.9000	\$ 0.9000	\$ 0.9000	\$ 0.9000	
25	COST PER Therm	\$ 0.8000	\$ 0.8500	\$ 0.9000	\$ 0.9000	\$ 0.9000	\$ 0.9000	
26	COST - CNG	\$7,200	\$8,500	\$9,000	\$9,000	\$9,000	\$12,150	
27	DEMAND FIXED	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$24,000
28	CNG COST PER Therm (line 29/22)	\$ 1.2444	\$ 1.2500	\$ 1.3000	\$ 1.3000	\$ 1.3000	\$ 1.1963	
29	TOTAL CNG (line 26+27)	\$11,200	\$12,500	\$13,000	\$13,000	\$13,000	\$16,150	\$78,850
30	<u>SPOT PURCHASES</u>							
31	Therms	50,000	30,000	40,000	30,000	40,000	65,000	255,000
32	<u>RATES</u> - from Schedule C							
33	Mont Belvieu	\$0.8500	\$0.8000	\$0.7500	\$0.7500	\$0.8000	\$0.8500	
34	Broker Fee	\$0.0100	\$0.0100	\$0.0100	\$0.0100	\$0.0100	\$0.0100	
35	Pipeline Fee	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
36	PERC Fee	\$0.0050	\$0.0050	\$0.0050	\$0.0050	\$0.0050	\$0.0050	
37	Supplier Charge	\$0.2000	\$0.2000	\$0.2000	\$0.2000	\$0.2000	\$0.2000	
38	Trucking Fee	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000	
39	COST PER GALLON - Market Quotes	\$1.1650	\$1.1150	\$1.0650	\$1.0650	\$1.1150	\$1.1650	
40	COST PER THERM - Market Quotes	\$1.1650	\$1.1150	\$1.0650	\$1.0650	\$1.1150	\$1.1650	
41	TOTAL COST - Spot Purchases	\$58,250	\$33,450	\$42,600	\$31,950	\$44,600	\$75,725	\$286,575
42	SPOT PURCHASES -COST PER Therm (line 41/31)	\$1.1650	\$1.2150	\$1.1650	\$1.1650	\$1.2150	\$1.2650	
43	<u>OTHER ITEMS</u>							
44	Storage - Winter Period 20XX-20XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	50% Increment CNG (line (28 - 42) * 22*50%)	(\$358)	(\$175)	(\$675)	(\$675)	(\$425)	\$464	(\$1,844)
46	TOTAL OTHER ITEMS	(\$358)	(\$175)	(\$675)	(\$675)	(\$425)	\$464	(\$1,844)
47	<u>TOTAL</u>							
48	THERMS (line 5+15+22+31)	59,000	40,000	50,000	40,000	50,000	78,500	317,500
49	SENDOUT THERMS (line 1)	60,000	40,000	50,000	40,000	50,000	80,000	320,000
50	COST (line 13+20+29+41+46)	\$69,093	\$45,775	\$54,925	\$44,275	\$57,175	\$92,339	\$363,581
51	COST PER THERM (line 50/48)	\$1.1711	\$1.1444	\$1.0985	\$1.1069	\$1.1435	\$1.1763	\$1.1451

** Shaded cells show what information is considered confidential in future Keene COG filings

Keene Risk Sharing Adjustment
Update DCF Analysis for Keene Phase 1 Conversion

Capital Cost Direct (12/31/19 Rate Base)	\$359,889
Required Return (pre tax)	8.75%
Depreciation	8,997
Property tax rate	1.94%
Insurance rate	0.10%

NPV (Delta yrs 1-10, discount rate 10.15%) (\$270,681.69)

Risk Sharing Calculation	
Permanent Rates Take Effect Year 2	
Average revenue (years 2-4)	\$0
Average revenue requirement (years 2-4)	\$44,297
Difference	(\$44,297)
Revenue Requirement Reduction (50%)	(\$22,149)
Adjustment to Distribution (91.51%)	(\$20,268)
Adjustment to COG (8.49%)	(\$1,880)

Year	IRS MACRS Rates	IRS MACRS Table	Book Depr (40 yrs/2.5%)	Delta Book less Tax	Tax Rate	Deferred Inc Tax	Accumulated Deferred Inc Tax	Rate Base	Required Return	Property Tax	Insurance	O&M	Revenue Requirement	Annual Revenues	Delta Rev Req less Revenue
								359,889		1.94%	0.10%	\$ 35			
1	5.00%	17,994	8,997	(8,997)	27%	(2,436)	(2,436)	348,456	\$31,003	\$6,971	\$360	\$0	\$47,331	\$0.00	(\$47,330.75)
2	9.50%	34,189	8,997	(25,192)	27%	(6,822)	(9,259)	332,636	\$29,810	\$6,750	\$360	\$0	\$45,916	\$0.00	(\$45,916.48)
3	8.55%	30,771	8,997	(21,773)	27%	(5,896)	(15,155)	317,743	\$28,466	\$6,443	\$360	\$0	\$44,266	\$0.00	(\$44,265.84)
4	7.70%	27,711	8,997	(18,714)	27%	(5,068)	(20,223)	303,678	\$27,198	\$6,155	\$360	\$0	\$42,710	\$0.00	(\$42,709.91)
5	6.93%	24,940	8,997	(15,943)	27%	(4,317)	(24,540)	290,363	\$26,000	\$5,882	\$360	\$0	\$41,239	\$0.00	(\$41,239.13)
6	6.23%	22,421	8,997	(13,424)	27%	(3,635)	(28,175)	277,731	\$24,864	\$5,624	\$360	\$0	\$39,846	\$0.00	(\$39,845.58)
7	5.90%	21,233	8,997	(12,236)	27%	(3,314)	(31,489)	265,420	\$23,772	\$5,380	\$360	\$0	\$38,509	\$0.00	(\$38,509.19)
8	5.90%	21,233	8,997	(12,236)	27%	(3,314)	(34,802)	253,109	\$22,695	\$5,141	\$360	\$0	\$37,193	\$0.00	(\$37,193.10)
9	5.91%	21,269	8,997	(12,272)	27%	(3,323)	(38,126)	240,789	\$21,617	\$4,903	\$360	\$0	\$35,877	\$0.00	(\$35,876.58)
10	5.90%	21,233	8,997	(12,236)	27%	(3,314)	(41,439)	228,478	\$20,539	\$4,664	\$360	\$0	\$34,560	\$0.00	(\$34,559.87)
11	5.91%	21,269	8,997	(12,272)	27%	(3,323)	(44,762)	216,157	\$19,461	\$4,426	\$360	\$0	\$33,243	\$0.00	(\$33,243.36)
12	5.90%	21,233	8,997	(12,236)	27%	(3,314)	(48,076)	203,846	\$18,383	\$4,187	\$360	\$0	\$31,927	\$0.00	(\$31,926.65)
13	5.91%	21,269	8,997	(12,272)	27%	(3,323)	(51,399)	191,526	\$17,305	\$3,949	\$360	\$0	\$30,610	\$0.00	(\$30,610.14)
14	5.90%	21,233	8,997	(12,236)	27%	(3,314)	(54,713)	179,215	\$16,226	\$3,710	\$360	\$0	\$29,293	\$0.00	(\$29,293.43)
15	5.91%	21,269	8,997	(12,272)	27%	(3,323)	(58,036)	166,895	\$15,148	\$3,471	\$360	\$0	\$27,977	\$0.00	(\$27,976.92)
16	2.95%	10,617	8,997	(1,620)	27%	(439)	(58,475)	157,459	\$14,196	\$3,233	\$360	\$0	\$26,786	\$0.00	(\$26,786.04)
17			8,997	8,997	27%	2,436	(56,038)	150,898	\$13,496	\$3,050	\$360	\$0	\$25,903	\$0.00	(\$25,903.14)
18			8,997	8,997	27%	2,436	(53,602)	144,337	\$12,922	\$2,923	\$360	\$0	\$25,202	\$0.00	(\$25,201.76)
19			8,997	8,997	27%	2,436	(51,165)	137,776	\$12,347	\$2,796	\$360	\$0	\$24,500	\$0.00	(\$24,500.38)
20			8,997	8,997	27%	2,436	(48,729)	131,216	\$11,773	\$2,669	\$360	\$0	\$23,799	\$0.00	(\$23,798.99)
Required Return (Liberty proposal)															
Equity		52%	9.30%	12.75%	6.63%										
Debt		48%	4.42%	4.42%	2.12%										
					8.75%										

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket DG 20-105
Revenue Decoupling Adjustment
Rates Eff. 8/1/2021

Docket NO. DG 20-105
Appendix 7
Page 1 of 1

Permanent Rates
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 26.014	\$ 25.540	\$ 24.307	\$ 22.609	\$ 20.956	\$ 19.755	\$ 18.931	\$ 19.019	\$ 19.435	\$ 20.546	\$ 22.982	\$ 25.299
R-3/6	\$ 97.157	\$ 93.255	\$ 74.713	\$ 50.567	\$ 34.034	\$ 25.472	\$ 22.948	\$ 23.085	\$ 25.352	\$ 37.025	\$ 62.207	\$ 83.921
R-4/7	\$ 97.157	\$ 93.255	\$ 74.713	\$ 50.567	\$ 34.034	\$ 25.472	\$ 22.948	\$ 23.085	\$ 25.352	\$ 37.025	\$ 62.207	\$ 83.921
G-41/44	\$ 235.956	\$ 226.979	\$ 184.606	\$ 128.146	\$ 88.800	\$ 70.623	\$ 66.093	\$ 66.385	\$ 70.916	\$ 94.488	\$ 154.776	\$ 204.268
G-42/45	\$ 1,578.472	\$ 1,524.667	\$ 1,241.555	\$ 855.091	\$ 523.642	\$ 346.741	\$ 294.872	\$ 301.796	\$ 360.170	\$ 572.697	\$ 1,034.777	\$ 1,394.253
G-43/46	\$ 8,928.306	\$ 8,426.278	\$ 7,012.866	\$ 4,981.917	\$ 1,969.310	\$ 1,450.046	\$ 1,304.759	\$ 1,372.855	\$ 1,462.191	\$ 2,016.955	\$ 5,871.987	\$ 7,656.083
G-51/55	\$ 133.825	\$ 130.979	\$ 121.907	\$ 111.427	\$ 104.493	\$ 98.646	\$ 94.516	\$ 98.006	\$ 98.750	\$ 101.809	\$ 115.084	\$ 126.203
G-52/56	\$ 731.471	\$ 706.568	\$ 650.770	\$ 576.938	\$ 402.135	\$ 377.110	\$ 367.473	\$ 377.804	\$ 384.365	\$ 407.882	\$ 611.436	\$ 669.830
G-53/57	\$ 6,797.367	\$ 6,197.111	\$ 5,755.166	\$ 4,877.206	\$ 2,508.532	\$ 2,307.268	\$ 2,328.947	\$ 2,476.034	\$ 2,356.654	\$ 2,625.619	\$ 5,366.438	\$ 6,077.525
G-54/58	\$ 3,719.928	\$ 3,726.283	\$ 3,387.343	\$ 3,833.707	\$ 2,775.284	\$ 2,874.002	\$ 2,966.625	\$ 3,090.866	\$ 2,982.545	\$ 2,965.834	\$ 4,662.611	\$ 3,822.712

Step Increase
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 1.483	\$ 1.402	\$ 1.264	\$ 0.987	\$ 0.742	\$ 0.563	\$ 0.464	\$ 0.461	\$ 0.537	\$ 0.767	\$ 1.196	\$ 1.535
R-3/6	\$ 4.968	\$ 4.490	\$ 3.576	\$ 2.178	\$ 1.178	\$ 0.590	\$ 0.464	\$ 0.462	\$ 0.630	\$ 1.405	\$ 3.017	\$ 4.353
R-4/7	\$ 4.968	\$ 4.490	\$ 3.576	\$ 2.178	\$ 1.178	\$ 0.590	\$ 0.464	\$ 0.462	\$ 0.630	\$ 1.405	\$ 3.017	\$ 4.353
G-41/44	\$ 10.371	\$ 9.551	\$ 7.771	\$ 5.376	\$ 3.848	\$ 2.999	\$ 2.860	\$ 2.877	\$ 3.115	\$ 4.296	\$ 6.950	\$ 9.342
G-42/45	\$ 71.556	\$ 65.275	\$ 52.763	\$ 33.854	\$ 20.781	\$ 13.163	\$ 11.663	\$ 12.053	\$ 14.984	\$ 26.315	\$ 47.308	\$ 64.023
G-43/46	\$ 322.176	\$ 307.458	\$ 260.216	\$ 188.058	\$ 125.272	\$ 80.674	\$ 74.052	\$ 74.222	\$ 90.747	\$ 148.398	\$ 230.190	\$ 306.060
G-51/55	\$ 6.156	\$ 6.082	\$ 5.241	\$ 4.545	\$ 4.182	\$ 4.099	\$ 4.023	\$ 4.113	\$ 4.243	\$ 4.825	\$ 5.232	\$ 5.946
G-52/56	\$ 31.400	\$ 30.740	\$ 24.341	\$ 20.081	\$ 17.238	\$ 17.150	\$ 17.025	\$ 17.535	\$ 18.199	\$ 21.044	\$ 23.978	\$ 27.933
G-53/57	\$ 246.248	\$ 243.066	\$ 214.654	\$ 186.181	\$ 150.341	\$ 140.629	\$ 138.297	\$ 140.255	\$ 144.706	\$ 168.388	\$ 188.258	\$ 211.553
G-54/58	\$ 138.456	\$ 145.419	\$ 124.103	\$ 143.307	\$ 136.199	\$ 145.470	\$ 155.194	\$ 160.877	\$ 160.145	\$ 160.192	\$ 161.125	\$ 137.154

Total
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 27.498	\$ 26.942	\$ 25.571	\$ 23.596	\$ 21.698	\$ 20.318	\$ 19.395	\$ 19.480	\$ 19.972	\$ 21.314	\$ 24.178	\$ 26.834
R-3/6	\$ 102.124	\$ 97.745	\$ 78.289	\$ 52.745	\$ 35.212	\$ 26.062	\$ 23.412	\$ 23.547	\$ 25.982	\$ 38.431	\$ 65.224	\$ 88.274
R-4/7	\$ 102.124	\$ 97.745	\$ 78.289	\$ 52.745	\$ 35.212	\$ 26.062	\$ 23.412	\$ 23.547	\$ 25.982	\$ 38.431	\$ 65.224	\$ 88.274
G-41/44	\$ 246.326	\$ 236.530	\$ 192.376	\$ 133.522	\$ 92.648	\$ 73.622	\$ 68.954	\$ 69.262	\$ 74.031	\$ 98.783	\$ 161.726	\$ 213.610
G-42/45	\$ 1,650.029	\$ 1,589.942	\$ 1,294.318	\$ 888.944	\$ 544.422	\$ 359.904	\$ 306.536	\$ 313.849	\$ 375.153	\$ 599.012	\$ 1,082.085	\$ 1,458.276
G-43/46	\$ 9,250.482	\$ 8,733.736	\$ 7,273.082	\$ 5,169.975	\$ 2,094.582	\$ 1,530.720	\$ 1,378.810	\$ 1,447.077	\$ 1,552.938	\$ 2,165.354	\$ 6,102.177	\$ 7,962.143
G-51/55	\$ 139.981	\$ 137.061	\$ 127.148	\$ 115.972	\$ 108.676	\$ 102.744	\$ 98.539	\$ 102.119	\$ 102.993	\$ 106.634	\$ 120.316	\$ 132.149
G-52/56	\$ 762.870	\$ 737.308	\$ 675.111	\$ 597.019	\$ 419.373	\$ 394.261	\$ 384.498	\$ 395.340	\$ 402.564	\$ 428.926	\$ 635.414	\$ 697.763
G-53/57	\$ 7,043.615	\$ 6,440.177	\$ 5,969.820	\$ 5,063.387	\$ 2,658.873	\$ 2,447.898	\$ 2,467.245	\$ 2,616.288	\$ 2,501.361	\$ 2,794.007	\$ 5,554.697	\$ 6,289.078
G-54/58	\$ 3,858.384	\$ 3,871.702	\$ 3,511.446	\$ 3,977.013	\$ 2,911.483	\$ 3,019.472	\$ 3,121.818	\$ 3,251.743	\$ 3,142.690	\$ 3,126.025	\$ 4,823.736	\$ 3,959.866

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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			\$0.4737	\$0.3935	Cost of Gas			\$0.5010	\$0.3935
LDAC			\$0.0589	\$0.0589	LDAC			\$0.0589	\$0.0589
Customer charge			\$15.50		Customer charge			\$15.39	
Sales rate					Sales rate				
First Block Size					First Block Size				
Block 1			\$0.3860	\$0.3860	Block 1			\$0.4358	\$0.4358
Block 2			\$0.3860	\$0.3860	Block 2			\$0.4358	\$0.4358

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	\$15.50	\$0.00	\$15.50	\$15.50	\$0.00	\$15.50	\$15.39	\$0.00	\$15.39	\$15.39	\$0.00	\$15.39	-\$0.11	-0.7%	-\$0.11	-0.7%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	2	\$16.27	\$1.07	\$17.34	\$16.27	\$0.90	\$17.18	\$16.26	\$1.12	\$17.38	\$16.26	\$0.90	\$17.17	\$0.05	0.3%	-\$0.01	0.0%	\$8.6686	\$8.5884	\$8.6919	\$8.5844
	4	\$17.04	\$2.13	\$19.17	\$17.04	\$1.81	\$18.85	\$17.14	\$2.24	\$19.38	\$17.14	\$1.81	\$18.95	\$0.20	1.0%	\$0.09	0.5%	\$4.7936	\$4.7134	\$4.8438	\$4.7363
	6	\$17.82	\$3.20	\$21.01	\$17.82	\$2.71	\$20.53	\$18.01	\$3.36	\$21.37	\$18.01	\$2.71	\$20.72	\$0.36	1.7%	\$0.19	0.9%	\$3.5019	\$3.4217	\$3.5611	\$3.4536
	8	\$18.59	\$4.26	\$22.85	\$18.59	\$3.62	\$22.21	\$18.88	\$4.48	\$23.36	\$18.88	\$3.62	\$22.50	\$0.51	2.2%	\$0.29	1.3%	\$2.8561	\$2.7759	\$2.9198	\$2.8123
	10	\$19.36	\$5.33	\$24.69	\$19.36	\$4.52	\$23.88	\$19.75	\$5.60	\$25.35	\$19.75	\$4.52	\$24.27	\$0.66	2.7%	\$0.39	1.6%	\$2.4686	\$2.3884	\$2.5350	\$2.4275
	15	\$21.29	\$7.99	\$29.28	\$21.29	\$6.79	\$28.08	\$21.93	\$8.40	\$30.33	\$21.93	\$6.79	\$28.72	\$1.05	3.6%	\$0.64	2.3%	\$1.9519	\$1.8717	\$2.0219	\$1.9144
	20	\$23.22	\$10.65	\$33.87	\$23.22	\$9.05	\$32.27	\$24.11	\$11.20	\$35.31	\$24.11	\$9.05	\$33.16	\$1.44	4.2%	\$0.89	2.8%	\$1.6936	\$1.6134	\$1.7654	\$1.6578
	25	\$25.15	\$13.32	\$38.47	\$25.15	\$11.31	\$36.46	\$26.29	\$14.00	\$40.29	\$26.29	\$11.31	\$37.60	\$1.82	4.7%	\$1.14	3.1%	\$1.5386	\$1.4584	\$1.6114	\$1.5039
	30	\$27.08	\$15.98	\$43.06	\$27.08	\$13.57	\$40.65	\$28.47	\$16.80	\$45.26	\$28.47	\$13.57	\$42.04	\$2.21	5.1%	\$1.39	3.4%	\$1.4353	\$1.3551	\$1.5088	\$1.4013
	35	\$29.01	\$18.64	\$47.65	\$29.01	\$15.83	\$44.84	\$30.65	\$19.60	\$50.24	\$30.65	\$15.83	\$46.48	\$2.59	5.4%	\$1.64	3.6%	\$1.3615	\$1.2813	\$1.4355	\$1.3280
	40	\$30.94	\$21.30	\$52.24	\$30.94	\$18.10	\$49.04	\$32.83	\$22.40	\$55.22	\$32.83	\$18.10	\$50.92	\$2.98	5.7%	\$1.89	3.8%	\$1.3061	\$1.2259	\$1.3805	\$1.2730
	45	\$32.87	\$23.97	\$56.84	\$32.87	\$20.36	\$53.23	\$35.00	\$25.20	\$60.20	\$35.00	\$20.36	\$55.36	\$3.36	5.9%	\$2.13	4.0%	\$1.2630	\$1.1828	\$1.3378	\$1.2303
	50	\$34.80	\$26.63	\$61.43	\$34.80	\$22.62	\$57.42	\$37.18	\$28.00	\$65.18	\$37.18	\$22.62	\$59.80	\$3.75	6.1%	\$2.38	4.2%	\$1.2286	\$1.1484	\$1.3036	\$1.1961
	60	\$38.66	\$31.96	\$70.62	\$38.66	\$27.14	\$65.80	\$41.54	\$33.59	\$75.14	\$41.54	\$27.14	\$68.69	\$4.52	6.4%	\$2.88	4.4%	\$1.1769	\$1.0967	\$1.2523	\$1.1448
	70	\$42.52	\$37.28	\$79.80	\$42.52	\$31.67	\$74.19	\$45.90	\$39.19	\$85.09	\$45.90	\$31.67	\$77.57	\$5.29	6.6%	\$3.38	4.6%	\$1.1400	\$1.0598	\$1.2156	\$1.1081
	80	\$46.38	\$42.61	\$88.99	\$46.38	\$36.19	\$82.57	\$50.26	\$44.79	\$95.05	\$50.26	\$36.19	\$86.45	\$6.06	6.8%	\$3.88	4.7%	\$1.1124	\$1.0322	\$1.1881	\$1.0806
	90	\$50.24	\$47.93	\$98.17	\$50.24	\$40.72	\$90.96	\$54.62	\$50.39	\$105.01	\$54.62	\$40.72	\$95.33	\$6.83	7.0%	\$4.38	4.8%	\$1.0908	\$1.0106	\$1.1668	\$1.0592
	100	\$54.10	\$53.26	\$107.36	\$54.10	\$45.24	\$99.34	\$58.97	\$55.99	\$114.97	\$58.97	\$45.24	\$104.21	\$7.61	7.1%	\$4.87	4.9%	\$1.0736	\$0.9934	\$1.1497	\$1.0421
	200	\$92.70	\$106.52	\$199.22	\$92.70	\$90.48	\$183.18	\$102.56	\$111.98	\$214.54	\$102.56	\$90.48	\$193.04	\$15.32	7.7%	\$9.86	5.4%	\$0.9961	\$0.9159	\$1.0727	\$0.9652
Estimated Bill Percentiles																					
Winter - 25%	8	\$18.59	\$4.26	\$22.85				\$18.88	\$4.48	\$23.36				\$0.51	2.2%			\$2.8561		\$2.9198	
Winter - 50%	20	\$23.22	\$10.65	\$33.87				\$24.11	\$11.20	\$35.31				\$1.44	4.2%			\$1.6936		\$1.7654	
Winter - 75%	30	\$27.08	\$15.98	\$43.06				\$28.47	\$16.80	\$45.26				\$2.21	5.1%			\$1.4353		\$1.5088	
Summer - 25%	5				\$17.43	\$2.26	\$19.69				\$17.57	\$2.26	\$19.83			\$0.14	0.7%		\$3.9384		\$3.9667
Summer - 50%	11				\$19.75	\$4.98	\$24.72				\$20.19	\$4.98	\$25.16			\$0.44	1.8%		\$2.2475		\$2.2875
Summer - 75%	20				\$23.22	\$9.05	\$32.27				\$24.11	\$9.05	\$33.16			\$0.89	2.8%		\$1.6134		\$1.6578

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$0.4737	\$0.3935	Cost of Gas	\$0.5010	\$0.3935
LDAC	\$0.0589	\$0.0589	LDAC	\$0.0589	\$0.0589
Customer charge	\$15.50		Customer charge	\$15.39	
Sales rate			Sales rate		
First Block Size			First Block Size		
Block 1	\$0.5678	\$0.5678	Block 1	\$0.5985	\$0.5985
Block 2	\$0.5678	\$0.5678	Block 2	\$0.5985	\$0.5985

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	\$15.50	\$0.00	\$15.50	\$15.50	\$0.00	\$15.50	\$15.39	\$0.00	\$15.39	\$15.39	\$0.00	\$15.39	-\$0.11	-0.7%	-\$0.11	-0.7%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$21.18	\$5.33	\$26.50	\$21.18	\$4.52	\$25.70	\$21.38	\$5.60	\$26.98	\$21.38	\$4.52	\$25.90	\$0.47	1.8%	\$0.20	0.8%	\$2.6504	\$2.5702	\$2.6976	\$2.5901
25	\$29.70	\$13.32	\$43.01	\$29.70	\$11.31	\$41.01	\$30.35	\$14.00	\$44.35	\$30.35	\$11.31	\$41.66	\$1.34	3.1%	\$0.66	1.6%	\$1.7204	\$1.6402	\$1.7741	\$1.6666
50	\$43.89	\$26.63	\$70.52	\$43.89	\$22.62	\$66.51	\$45.32	\$28.00	\$73.31	\$45.32	\$22.62	\$67.94	\$2.79	4.0%	\$1.43	2.1%	\$1.4104	\$1.3302	\$1.4662	\$1.3587
75	\$58.09	\$39.95	\$98.03	\$58.09	\$33.93	\$92.02	\$60.28	\$41.99	\$102.27	\$60.28	\$33.93	\$94.21	\$4.24	4.3%	\$2.19	2.4%	\$1.3071	\$1.2269	\$1.3636	\$1.2561
100	\$72.28	\$53.26	\$125.54	\$72.28	\$45.24	\$117.52	\$75.24	\$55.99	\$131.23	\$75.24	\$45.24	\$120.48	\$5.69	4.5%	\$2.96	2.5%	\$1.2554	\$1.1752	\$1.3123	\$1.2048
125	\$86.48	\$66.58	\$153.05	\$86.48	\$56.55	\$143.03	\$90.20	\$69.99	\$160.19	\$90.20	\$56.55	\$146.75	\$7.14	4.7%	\$3.72	2.6%	\$1.2244	\$1.1442	\$1.2815	\$1.1740
150	\$100.67	\$79.89	\$180.56	\$100.67	\$67.86	\$168.53	\$105.16	\$83.99	\$189.15	\$105.16	\$67.86	\$173.02	\$8.59	4.8%	\$4.49	2.7%	\$1.2037	\$1.1235	\$1.2610	\$1.1535
175	\$114.87	\$93.21	\$208.07	\$114.87	\$79.17	\$194.04	\$120.12	\$97.98	\$218.11	\$120.12	\$79.17	\$199.29	\$10.04	4.8%	\$5.26	2.7%	\$1.1890	\$1.1088	\$1.2463	\$1.1388
200	\$129.06	\$106.52	\$235.58	\$129.06	\$90.48	\$219.54	\$135.08	\$111.98	\$247.07	\$135.08	\$90.48	\$225.56	\$11.49	4.9%	\$6.02	2.7%	\$1.1779	\$1.0977	\$1.2353	\$1.1278
225	\$143.26	\$119.84	\$263.09	\$143.26	\$101.79	\$245.05	\$150.05	\$125.98	\$276.03	\$150.05	\$101.79	\$251.84	\$12.94	4.9%	\$6.79	2.8%	\$1.1693	\$1.0891	\$1.2268	\$1.1193
250	\$157.45	\$133.15	\$290.60	\$157.45	\$113.10	\$270.55	\$165.01	\$139.98	\$304.98	\$165.01	\$113.10	\$278.11	\$14.38	5.0%	\$7.56	2.8%	\$1.1624	\$1.0822	\$1.2199	\$1.1124
275	\$171.65	\$146.47	\$318.11	\$171.65	\$124.41	\$296.06	\$179.97	\$153.98	\$333.94	\$179.97	\$124.41	\$304.38	\$15.83	5.0%	\$8.32	2.8%	\$1.1568	\$1.0766	\$1.2143	\$1.1068
300	\$185.84	\$159.78	\$345.62	\$185.84	\$135.72	\$321.56	\$194.93	\$167.97	\$362.90	\$194.93	\$135.72	\$330.65	\$17.28	5.0%	\$9.09	2.8%	\$1.1521	\$1.0719	\$1.2097	\$1.1022
350	\$214.23	\$186.41	\$400.64	\$214.23	\$158.34	\$372.57	\$224.85	\$195.97	\$420.82	\$224.85	\$158.34	\$383.19	\$20.18	5.0%	\$10.62	2.9%	\$1.1447	\$1.0645	\$1.2023	\$1.0948
400	\$242.62	\$213.04	\$455.66	\$242.62	\$180.96	\$423.58	\$254.78	\$223.96	\$478.74	\$254.78	\$180.96	\$435.74	\$23.08	5.1%	\$12.16	2.9%	\$1.1392	\$1.0590	\$1.1969	\$1.0893
450	\$271.01	\$239.67	\$510.68	\$271.01	\$203.58	\$474.59	\$284.70	\$251.96	\$536.66	\$284.70	\$203.58	\$488.28	\$25.98	5.1%	\$13.69	2.9%	\$1.1348	\$1.0546	\$1.1926	\$1.0851
500	\$299.40	\$266.30	\$565.70	\$299.40	\$226.20	\$525.60	\$314.62	\$279.96	\$594.58	\$314.62	\$226.20	\$540.82	\$28.88	5.1%	\$15.22	2.9%	\$1.1314	\$1.0512	\$1.1892	\$1.0816
750	\$441.35	\$399.45	\$840.80	\$441.35	\$339.30	\$780.65	\$464.24	\$419.93	\$884.17	\$464.24	\$339.30	\$803.54	\$43.37	5.2%	\$22.89	2.9%	\$1.1211	\$1.0409	\$1.1789	\$1.0714
1,000	\$583.30	\$532.60	\$1,115.90	\$583.30	\$452.40	\$1,035.70	\$613.85	\$559.91	\$1,173.76	\$613.85	\$452.40	\$1,066.25	\$57.86	5.2%	\$30.55	2.9%	\$1.1159	\$1.0357	\$1.1738	\$1.0662
Percentiles																				
60	\$49.57	\$31.96	\$81.52				\$51.30	\$33.59	\$84.89				\$3.37	4.1%			\$1.3587		\$1.4149	
100	\$72.28	\$53.26	\$125.54				\$75.24	\$55.99	\$131.23				\$5.69	4.5%			\$1.2554		\$1.3123	
175	\$114.87	\$93.21	\$208.07				\$120.12	\$97.98	\$218.11				\$10.04	4.8%			\$1.1890		\$1.2463	
12				\$22.31	\$5.43	\$27.74				\$22.57	\$5.43	\$28.00			\$0.26	0.9%		\$2.3119		\$2.3336
20				\$26.86	\$9.05	\$35.90				\$27.36	\$9.05	\$36.41			\$0.51	1.4%		\$1.7952		\$1.8205
30				\$32.53	\$13.57	\$46.11				\$33.35	\$13.57	\$46.92			\$0.81	1.8%		\$1.5369		\$1.5639

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$0.4737	\$0.3935	Cost of Gas	\$0.5010	\$0.3935
LDAC	\$0.0589	\$0.0589	LDAC	\$0.0589	\$0.0589
Customer charge	\$8.53	\$15.50	Customer charge	\$8.47	\$15.39
Sales rate			Sales rate		
First Block Size			First Block Size		
Block 1	\$0.3123	\$0.5678	Block 1	\$0.3292	\$0.5985
Block 2	\$0.3123	\$0.5678	Block 2	\$0.3292	\$0.5985

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	\$8.53	\$0.00	\$8.53	\$15.50	\$0.00	\$15.50	\$8.47	\$0.00	\$8.47	\$15.39	\$0.00	\$15.39	-\$0.06	-0.8%	-\$0.10	-0.7%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$11.65	\$5.33	\$16.98	\$21.17	\$4.52	\$25.70	\$11.76	\$5.60	\$17.36	\$21.38	\$4.52	\$25.90	\$0.38	2.2%	\$0.20	0.8%	\$1.6979	\$2.5699	\$1.7356	\$2.5901
25	\$16.34	\$13.32	\$29.65	\$29.69	\$11.31	\$41.00	\$16.69	\$14.00	\$30.69	\$30.35	\$11.31	\$41.66	\$1.04	3.5%	\$0.66	1.6%	\$1.1861	\$1.6401	\$1.2277	\$1.6666
50	\$24.15	\$26.63	\$50.78	\$43.89	\$22.62	\$66.51	\$24.92	\$28.00	\$52.92	\$45.32	\$22.62	\$67.94	\$2.14	4.2%	\$1.43	2.1%	\$1.0155	\$1.3301	\$1.0584	\$1.3587
75	\$31.95	\$39.95	\$71.90	\$58.08	\$33.93	\$92.01	\$33.15	\$41.99	\$75.15	\$60.28	\$33.93	\$94.21	\$3.25	4.5%	\$2.19	2.4%	\$0.9586	\$1.2268	\$1.0019	\$1.2561
100	\$39.76	\$53.26	\$93.02	\$72.28	\$45.24	\$117.52	\$41.38	\$55.99	\$97.37	\$75.24	\$45.24	\$120.48	\$4.35	4.7%	\$2.96	2.5%	\$0.9302	\$1.1752	\$0.9737	\$1.2048
125	\$47.57	\$66.58	\$114.14	\$86.47	\$56.55	\$143.02	\$49.61	\$69.99	\$119.60	\$90.20	\$56.55	\$146.75	\$5.46	4.8%	\$3.73	2.6%	\$0.9131	\$1.1442	\$0.9568	\$1.1740
150	\$55.38	\$79.89	\$135.27	\$100.67	\$67.86	\$168.53	\$57.84	\$83.99	\$141.83	\$105.16	\$67.86	\$173.02	\$6.56	4.9%	\$4.49	2.7%	\$0.9018	\$1.1235	\$0.9455	\$1.1535
175	\$63.18	\$93.21	\$156.39	\$114.86	\$79.17	\$194.03	\$66.07	\$97.98	\$164.05	\$120.12	\$79.17	\$199.29	\$7.66	4.9%	\$5.26	2.7%	\$0.8936	\$1.1088	\$0.9374	\$1.1388
200	\$70.99	\$106.52	\$177.51	\$129.06	\$90.48	\$219.54	\$74.30	\$111.98	\$186.28	\$135.08	\$90.48	\$225.56	\$8.77	4.9%	\$6.03	2.7%	\$0.8876	\$1.0977	\$0.9314	\$1.1278
225	\$78.80	\$119.84	\$198.63	\$143.25	\$101.79	\$245.04	\$82.52	\$125.98	\$208.51	\$150.05	\$101.79	\$251.84	\$9.87	5.0%	\$6.79	2.8%	\$0.8828	\$1.0891	\$0.9267	\$1.1193
250	\$86.61	\$133.15	\$219.76	\$157.45	\$113.10	\$270.55	\$90.75	\$139.98	\$230.73	\$165.01	\$113.10	\$278.11	\$10.98	5.0%	\$7.56	2.8%	\$0.8790	\$1.0822	\$0.9229	\$1.1124
275	\$94.41	\$146.47	\$240.88	\$171.64	\$124.41	\$296.05	\$98.98	\$153.98	\$252.96	\$179.97	\$124.41	\$304.38	\$12.08	5.0%	\$8.33	2.8%	\$0.8759	\$1.0766	\$0.9198	\$1.1068
300	\$102.22	\$159.78	\$262.00	\$185.84	\$135.72	\$321.56	\$107.21	\$167.97	\$275.18	\$194.93	\$135.72	\$330.65	\$13.18	5.0%	\$9.09	2.8%	\$0.8733	\$1.0719	\$0.9173	\$1.1022
350	\$117.84	\$186.41	\$304.25	\$214.23	\$158.34	\$372.57	\$123.67	\$195.97	\$319.64	\$224.85	\$158.34	\$383.19	\$15.39	5.1%	\$10.63	2.9%	\$0.8693	\$1.0645	\$0.9133	\$1.0948
400	\$133.45	\$213.04	\$346.49	\$242.62	\$180.96	\$423.58	\$140.13	\$223.96	\$364.09	\$254.78	\$180.96	\$435.74	\$17.60	5.1%	\$12.16	2.9%	\$0.8662	\$1.0589	\$0.9102	\$1.0893
450	\$149.07	\$239.67	\$388.74	\$271.01	\$203.58	\$474.59	\$156.58	\$251.96	\$408.54	\$284.70	\$203.58	\$488.28	\$19.81	5.1%	\$13.69	2.9%	\$0.8639	\$1.0546	\$0.9079	\$1.0851
500	\$164.68	\$266.30	\$430.98	\$299.40	\$226.20	\$525.60	\$173.04	\$279.96	\$453.00	\$314.62	\$226.20	\$540.82	\$22.02	5.1%	\$15.22	2.9%	\$0.8620	\$1.0512	\$0.9060	\$1.0816
750	\$242.76	\$399.45	\$642.21	\$441.35	\$339.30	\$780.65	\$255.33	\$419.93	\$675.26	\$464.24	\$339.30	\$803.54	\$33.06	5.1%	\$22.89	2.9%	\$0.8563	\$1.0409	\$0.9004	\$1.0714
1,000	\$320.83	\$532.60	\$853.43	\$583.30	\$452.40	\$1,035.70	\$337.62	\$559.91	\$897.53	\$613.85	\$452.40	\$1,066.25	\$44.10	5.2%	\$30.55	2.9%	\$0.8534	\$1.0357	\$0.8975	\$1.0662
Percentiles																				
70	\$30.39	\$37.28	\$67.67				\$31.51	\$39.19	\$70.70				\$3.03	4.5%			\$0.9668		\$1.0100	
100	\$39.76	\$53.26	\$93.02				\$41.38	\$55.99	\$97.37				\$4.35	4.7%			\$0.9302		\$0.9737	
150	\$55.38	\$79.89	\$135.27				\$57.84	\$83.99	\$141.83				\$6.56	4.9%			\$0.9018		\$0.9455	
14				\$23.45	\$6.33	\$29.78				\$23.77	\$6.33	\$30.10			\$0.32	1.1%		\$2.1271		\$2.1503
25				\$29.69	\$11.31	\$41.00				\$30.35	\$11.31	\$41.66			\$0.66	1.6%		\$1.6401		\$1.6666
40				\$38.21	\$18.10	\$56.30				\$39.33	\$18.10	\$57.43			\$1.12	2.0%		\$1.4076		\$1.4357

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.4724	\$0.3886	Cost of Gas	\$0.4997	\$0.3886
LDAC	\$0.0555	\$0.0555	LDAC	\$0.0555	\$0.0555
Customer charge			\$59.55		
Sales rate					
First Block Size	100	20	First Block Size	100	20
Block 1	\$0.4711	\$0.4711	Block 1	\$0.4848	\$0.4848
Block 2	\$0.3165	\$0.3165	Block 2	\$0.3309	\$0.3309

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	\$57	\$0	\$57	\$57	\$0	\$57	\$60	\$0	\$60	\$60	\$0	\$60	\$2.09	3.6%	\$2.09	3.6%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$62	\$5	\$67	\$62	\$4	\$67	\$64	\$6	\$70	\$64	\$4	\$69	\$2.50	3.7%	\$2.22	3.3%	\$6.7450	\$6.6612	\$6.9945	\$6.8834
25	\$69	\$13	\$82	\$68	\$11	\$80	\$72	\$14	\$86	\$71	\$11	\$82	\$3.11	3.8%	\$2.43	3.1%	\$3.2974	\$3.1827	\$3.4218	\$3.2799
50	\$81	\$26	\$107	\$76	\$22	\$99	\$84	\$28	\$112	\$79	\$22	\$101	\$4.13	3.8%	\$2.79	2.8%	\$2.1482	\$1.9716	\$2.2309	\$2.0275
75	\$93	\$40	\$132	\$84	\$33	\$118	\$96	\$42	\$138	\$87	\$33	\$121	\$5.16	3.9%	\$3.15	2.7%	\$1.7651	\$1.5680	\$1.8339	\$1.6100
100	\$105	\$53	\$157	\$92	\$44	\$137	\$108	\$56	\$164	\$96	\$44	\$140	\$6.18	3.9%	\$3.51	2.6%	\$1.5736	\$1.3661	\$1.6354	\$1.4012
150	\$120	\$79	\$200	\$108	\$67	\$175	\$125	\$83	\$208	\$112	\$67	\$179	\$8.27	4.1%	\$4.23	2.4%	\$1.3305	\$1.1643	\$1.3857	\$1.1925
200	\$136	\$106	\$242	\$124	\$89	\$213	\$141	\$111	\$252	\$129	\$89	\$218	\$10.35	4.3%	\$4.95	2.3%	\$1.2090	\$1.0634	\$1.2608	\$1.0881
250	\$152	\$132	\$284	\$140	\$111	\$251	\$158	\$139	\$296	\$145	\$111	\$256	\$12.44	4.4%	\$5.67	2.3%	\$1.1361	\$1.0028	\$1.1858	\$1.0255
300	\$168	\$158	\$326	\$156	\$133	\$289	\$174	\$167	\$341	\$162	\$133	\$295	\$14.53	4.5%	\$6.39	2.2%	\$1.0875	\$0.9624	\$1.1359	\$0.9838
350	\$184	\$185	\$368	\$171	\$155	\$327	\$191	\$194	\$385	\$178	\$155	\$334	\$16.61	4.5%	\$7.12	2.2%	\$1.0527	\$0.9336	\$1.1002	\$0.9539
400	\$200	\$211	\$411	\$187	\$178	\$365	\$207	\$222	\$429	\$195	\$178	\$373	\$18.70	4.6%	\$7.84	2.1%	\$1.0267	\$0.9120	\$1.0734	\$0.9316
500	\$231	\$264	\$495	\$219	\$222	\$441	\$240	\$278	\$518	\$228	\$222	\$450	\$22.87	4.6%	\$9.28	2.1%	\$0.9902	\$0.8817	\$1.0360	\$0.9003
600	\$263	\$317	\$580	\$250	\$266	\$517	\$273	\$333	\$607	\$261	\$266	\$528	\$27.05	4.7%	\$10.72	2.1%	\$0.9659	\$0.8615	\$1.0110	\$0.8794
700	\$294	\$370	\$664	\$282	\$311	\$593	\$307	\$389	\$695	\$294	\$311	\$605	\$31.22	4.7%	\$12.16	2.1%	\$0.9486	\$0.8471	\$0.9932	\$0.8645
800	\$326	\$422	\$748	\$314	\$355	\$669	\$340	\$444	\$784	\$327	\$355	\$683	\$35.39	4.7%	\$13.60	2.0%	\$0.9356	\$0.8363	\$0.9798	\$0.8533
900	\$358	\$475	\$833	\$345	\$400	\$745	\$373	\$500	\$872	\$360	\$400	\$760	\$39.56	4.8%	\$15.04	2.0%	\$0.9254	\$0.8279	\$0.9694	\$0.8446
1,000	\$389	\$528	\$917	\$377	\$444	\$821	\$406	\$555	\$961	\$394	\$444	\$838	\$43.74	4.8%	\$16.48	2.0%	\$0.9173	\$0.8212	\$0.9611	\$0.8376
1,250	\$469	\$660	\$1,128	\$456	\$555	\$1,011	\$489	\$694	\$1,183	\$476	\$555	\$1,031	\$54.17	4.8%	\$20.09	2.0%	\$0.9027	\$0.8090	\$0.9461	\$0.8251
1,500	\$548	\$792	\$1,340	\$535	\$666	\$1,201	\$571	\$833	\$1,404	\$559	\$666	\$1,225	\$64.60	4.8%	\$23.69	2.0%	\$0.8930	\$0.8010	\$0.9361	\$0.8168
centiles																				
70	\$90	\$37	\$127				\$93	\$39	\$132				\$4.95	3.9%			\$1.8199		\$1.8906	
200	\$136	\$106	\$242				\$141	\$111	\$252				\$10.35	4.3%			\$1.2090		\$1.2608	
500	\$231	\$264	\$495				\$240	\$278	\$518				\$22.87	4.6%			\$0.9902		\$1.0360	
0				\$57	\$0	\$57				\$60	\$0	\$60			\$2.09	3.6%		\$0.0000		\$0.0000
8				\$61	\$4	\$65				\$63	\$4	\$67			\$2.19	3.4%		\$8.0977		\$8.3720
45				\$75	\$20	\$95				\$78	\$20	\$97			\$2.72	2.9%		\$2.1062		\$2.1666

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$0.4724	\$0.3886	Cost of Gas	\$0.4997	\$0.3886
LDAC	\$0.0555	\$0.0555	LDAC	\$0.0555	\$0.0555
Customer charge	\$172.39		Customer charge	\$178.61	
Sales rate			Sales rate		
First Block Size	1000	400	First Block Size	1000	400
Block 1	\$0.4284	\$0.4284	Block 1	\$0.4409	\$0.4409
Block 2	\$0.2855	\$0.2855	Block 2	\$0.2988	\$0.2988

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	\$172	\$0	\$172	\$172	\$0	\$172	\$179	\$0	\$179	\$179	\$0	\$179	\$6.22	3.6%	\$6.22	3.6%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$177	\$5	\$182	\$177	\$4	\$181	\$183	\$6	\$189	\$183	\$4	\$187	\$6.62	3.6%	\$6.34	3.5%	\$18.1953	\$18.1115	\$18.8571	\$18.7460
25	\$183	\$13	\$196	\$183	\$11	\$194	\$190	\$14	\$204	\$190	\$11	\$201	\$7.22	3.7%	\$6.53	3.4%	\$7.8519	\$7.7681	\$8.1405	\$8.0294
50	\$194	\$26	\$220	\$194	\$22	\$216	\$201	\$28	\$228	\$201	\$22	\$223	\$8.21	3.7%	\$6.85	3.2%	\$4.4041	\$4.3203	\$4.5683	\$4.4572
75	\$205	\$40	\$244	\$205	\$33	\$238	\$212	\$42	\$253	\$212	\$33	\$245	\$9.21	3.8%	\$7.16	3.0%	\$3.2548	\$3.1710	\$3.3776	\$3.2665
100	\$215	\$53	\$268	\$215	\$44	\$260	\$223	\$56	\$278	\$223	\$44	\$267	\$10.20	3.8%	\$7.47	2.9%	\$2.6802	\$2.5964	\$2.7822	\$2.6711
150	\$237	\$79	\$316	\$237	\$67	\$303	\$245	\$83	\$328	\$245	\$67	\$311	\$12.19	3.9%	\$8.10	2.7%	\$2.1056	\$2.0218	\$2.1868	\$2.0757
200	\$258	\$106	\$364	\$258	\$89	\$347	\$267	\$111	\$378	\$267	\$89	\$356	\$14.18	3.9%	\$8.72	2.5%	\$1.8183	\$1.7345	\$1.8892	\$1.7781
250	\$279	\$132	\$411	\$279	\$111	\$391	\$289	\$139	\$428	\$289	\$111	\$400	\$16.17	3.9%	\$9.35	2.4%	\$1.6459	\$1.5621	\$1.7106	\$1.5994
300	\$301	\$158	\$459	\$301	\$133	\$434	\$311	\$167	\$477	\$311	\$133	\$444	\$18.17	4.0%	\$9.97	2.3%	\$1.5309	\$1.4471	\$1.5915	\$1.4804
350	\$322	\$185	\$507	\$322	\$155	\$478	\$333	\$194	\$527	\$333	\$155	\$488	\$20.16	4.0%	\$10.60	2.2%	\$1.4488	\$1.3650	\$1.5064	\$1.3953
400	\$344	\$211	\$555	\$344	\$178	\$521	\$355	\$222	\$577	\$355	\$178	\$533	\$22.15	4.0%	\$11.22	2.2%	\$1.3873	\$1.3035	\$1.4426	\$1.3315
500	\$387	\$264	\$651	\$372	\$222	\$594	\$399	\$278	\$677	\$385	\$222	\$607	\$26.13	4.0%	\$12.55	2.1%	\$1.3011	\$1.1887	\$1.3533	\$1.2138
750	\$494	\$396	\$890	\$444	\$333	\$777	\$509	\$416	\$926	\$460	\$333	\$793	\$36.08	4.1%	\$15.87	2.0%	\$1.1862	\$1.0357	\$1.2343	\$1.0568
1,000	\$601	\$528	\$1,129	\$515	\$444	\$959	\$620	\$555	\$1,175	\$534	\$444	\$978	\$46.04	4.1%	\$19.20	2.0%	\$1.1287	\$0.9592	\$1.1747	\$0.9783
1,500	\$744	\$792	\$1,535	\$658	\$666	\$1,324	\$769	\$833	\$1,602	\$684	\$666	\$1,350	\$66.34	4.3%	\$25.84	2.0%	\$1.0236	\$0.8826	\$1.0678	\$0.8999
2,000	\$886	\$1,056	\$1,942	\$801	\$888	\$1,689	\$918	\$1,110	\$2,029	\$833	\$888	\$1,721	\$86.64	4.5%	\$32.48	1.9%	\$0.9710	\$0.8444	\$1.0144	\$0.8606
3,000	\$1,172	\$1,584	\$2,755	\$1,086	\$1,332	\$2,418	\$1,217	\$1,666	\$2,883	\$1,132	\$1,332	\$2,464	\$127.24	4.6%	\$45.77	1.9%	\$0.9185	\$0.8061	\$0.9609	\$0.8214
4,000	\$1,457	\$2,112	\$3,569	\$1,372	\$1,776	\$3,148	\$1,516	\$2,221	\$3,737	\$1,431	\$1,776	\$3,207	\$167.84	4.7%	\$59.06	1.9%	\$0.8922	\$0.7870	\$0.9342	\$0.8018
5,000	\$1,743	\$2,640	\$4,382	\$1,657	\$2,221	\$3,878	\$1,815	\$2,776	\$4,591	\$1,729	\$2,221	\$3,950	\$208.44	4.8%	\$72.35	1.9%	\$0.8765	\$0.7755	\$0.9181	\$0.7900
centiles																				
1,300	\$686	\$686	\$1,373				\$709	\$722	\$1,431				\$58.22	4.2%			\$1.0559		\$1.1007	
2,000	\$886	\$1,056	\$1,942				\$918	\$1,110	\$2,029				\$86.64	4.5%			\$0.9710		\$1.0144	
3,500	\$1,315	\$1,848	\$3,162				\$1,366	\$1,943	\$3,310				\$147.54	4.7%			\$0.9035		\$0.9456	
45				\$192	\$20	\$212				\$198	\$20	\$218			\$6.78	3.2%		\$4.7034		\$4.8541
350				\$322	\$155	\$478				\$333	\$155	\$488			\$10.60	2.2%		\$1.3650		\$1.3953
750				\$444	\$333	\$777				\$460	\$333	\$793			\$15.87	2.0%		\$1.0357		\$1.0568

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.4724	\$0.3886	Cost of Gas			\$0.4997	\$0.3886
LDAC			\$0.0555	\$0.0555	LDAC			\$0.0555	\$0.0555
Customer charge			\$739.83		Customer charge			\$765.51	
Sales rate					Sales rate				
First Block Size					First Block Size				
Block 1			\$0.2633	\$0.1204	Block 1			\$0.2717	\$0.1295
Block 2			\$0.2633	\$0.1204	Block 2			\$0.2717	\$0.1295

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	\$792	\$106	\$898	\$764	\$89	\$853	\$820	\$111	\$931	\$791	\$89	\$880	\$32.82	3.7%	\$27.50	3.2%	\$4.4904	\$4.2637	\$4.6544	\$4.4011
500	\$871	\$264	\$1,135	\$800	\$222	\$1,022	\$901	\$278	\$1,179	\$830	\$222	\$1,052	\$43.53	3.8%	\$30.23	3.0%	\$2.2709	\$2.0442	\$2.3579	\$2.1046
1,000	\$1,003	\$528	\$1,531	\$860	\$444	\$1,304	\$1,037	\$555	\$1,592	\$895	\$444	\$1,339	\$61.38	4.0%	\$34.79	2.7%	\$1.5310	\$1.3043	\$1.5924	\$1.3391
1,250	\$1,069	\$660	\$1,729	\$890	\$555	\$1,445	\$1,105	\$694	\$1,799	\$927	\$555	\$1,483	\$70.31	4.1%	\$37.06	2.6%	\$1.3831	\$1.1564	\$1.4393	\$1.1860
1,500	\$1,135	\$792	\$1,927	\$920	\$666	\$1,587	\$1,173	\$833	\$2,006	\$960	\$666	\$1,626	\$79.24	4.1%	\$39.34	2.5%	\$1.2844	\$1.0577	\$1.3372	\$1.0839
1,750	\$1,201	\$924	\$2,124	\$951	\$777	\$1,728	\$1,241	\$972	\$2,213	\$992	\$777	\$1,769	\$88.16	4.1%	\$41.62	2.4%	\$1.2140	\$0.9873	\$1.2643	\$1.0110
2,000	\$1,266	\$1,056	\$2,322	\$981	\$888	\$1,869	\$1,309	\$1,110	\$2,419	\$1,025	\$888	\$1,913	\$97.09	4.2%	\$43.90	2.3%	\$1.1611	\$0.9344	\$1.2097	\$0.9564
2,500	\$1,398	\$1,320	\$2,718	\$1,041	\$1,110	\$2,151	\$1,445	\$1,388	\$2,833	\$1,089	\$1,110	\$2,200	\$114.94	4.2%	\$48.45	2.3%	\$1.0871	\$0.8604	\$1.1331	\$0.8798
3,000	\$1,530	\$1,584	\$3,113	\$1,101	\$1,332	\$2,433	\$1,581	\$1,666	\$3,246	\$1,154	\$1,332	\$2,486	\$132.79	4.3%	\$53.01	2.2%	\$1.0378	\$0.8111	\$1.0821	\$0.8288
3,500	\$1,661	\$1,848	\$3,509	\$1,161	\$1,554	\$2,716	\$1,716	\$1,943	\$3,660	\$1,219	\$1,554	\$2,773	\$150.65	4.3%	\$57.56	2.1%	\$1.0026	\$0.7759	\$1.0456	\$0.7923
4,000	\$1,793	\$2,112	\$3,905	\$1,221	\$1,776	\$2,998	\$1,852	\$2,221	\$4,073	\$1,284	\$1,776	\$3,060	\$168.50	4.3%	\$62.12	2.1%	\$0.9762	\$0.7495	\$1.0183	\$0.7650
4,500	\$1,925	\$2,376	\$4,300	\$1,282	\$1,998	\$3,280	\$1,988	\$2,498	\$4,487	\$1,348	\$1,998	\$3,347	\$186.35	4.3%	\$66.67	2.0%	\$0.9556	\$0.7289	\$0.9970	\$0.7437
5,000	\$2,056	\$2,640	\$4,696	\$1,342	\$2,221	\$3,562	\$2,124	\$2,776	\$4,900	\$1,413	\$2,221	\$3,634	\$204.20	4.3%	\$71.23	2.0%	\$0.9392	\$0.7125	\$0.9800	\$0.7267
6,000	\$2,320	\$3,167	\$5,487	\$1,462	\$2,665	\$4,127	\$2,396	\$3,331	\$5,727	\$1,543	\$2,665	\$4,207	\$239.91	4.4%	\$80.34	1.9%	\$0.9145	\$0.6878	\$0.9545	\$0.7012
7,000	\$2,583	\$3,695	\$6,278	\$1,583	\$3,109	\$4,691	\$2,667	\$3,886	\$6,554	\$1,672	\$3,109	\$4,781	\$275.61	4.4%	\$89.45	1.9%	\$0.8969	\$0.6702	\$0.9363	\$0.6830
8,000	\$2,846	\$4,223	\$7,069	\$1,703	\$3,553	\$5,256	\$2,939	\$4,442	\$7,381	\$1,802	\$3,553	\$5,354	\$311.32	4.4%	\$98.55	1.9%	\$0.8837	\$0.6570	\$0.9226	\$0.6693
9,000	\$3,110	\$4,751	\$7,861	\$1,823	\$3,997	\$5,820	\$3,211	\$4,997	\$8,208	\$1,931	\$3,997	\$5,928	\$347.02	4.4%	\$107.66	1.8%	\$0.8734	\$0.6467	\$0.9120	\$0.6587
10,000	\$3,373	\$5,279	\$8,652	\$1,944	\$4,441	\$6,385	\$3,482	\$5,552	\$9,035	\$2,061	\$4,441	\$6,502	\$382.73	4.4%	\$116.77	1.8%	\$0.8652	\$0.6385	\$0.9035	\$0.6502
15,000	\$4,689	\$7,919	\$12,608	\$2,546	\$6,662	\$9,207	\$4,841	\$8,328	\$13,169	\$2,708	\$6,662	\$9,370	\$561.25	4.5%	\$162.32	1.8%	\$0.8405	\$0.6138	\$0.8779	\$0.6246
20,000	\$6,006	\$10,558	\$16,564	\$3,148	\$8,882	\$12,030	\$6,199	\$11,104	\$17,304	\$3,356	\$8,882	\$12,238	\$739.78	4.5%	\$207.87	1.7%	\$0.8282	\$0.6015	\$0.8652	\$0.6119
centiles																				
9,000	\$3,110	\$4,751	\$7,861				\$3,211	\$4,997	\$8,208				\$347.02	4.4%			\$0.8734		\$0.9120	
15,000	\$4,689	\$7,919	\$12,608				\$4,841	\$8,328	\$13,169				\$561.25	4.5%			\$0.8405		\$0.8779	
25,000	\$7,322	\$13,198	\$20,520				\$7,558	\$13,880	\$21,438				\$918.30	4.5%			\$0.8208		\$0.8575	
450				\$794	\$200	\$994				\$824	\$200	\$1,024			\$29.78	3.0%		\$2.2086		\$2.2747
3,500				\$1,161	\$1,554	\$2,716				\$1,219	\$1,554	\$2,773			\$57.56	2.1%		\$0.7759		\$0.7923
10,000				\$1,944	\$4,441	\$6,385				\$2,061	\$4,441	\$6,502			\$116.77	1.8%		\$0.6385		\$0.6502

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$0.4792	\$0.3999	Cost of Gas	\$0.5065	\$0.3999
LDAC	\$0.0555	\$0.0555	LDAC	\$0.0555	\$0.0555
Customer charge	\$57.46		Customer charge	\$59.57	
Sales rate			Sales rate		
First Block Size	100	100	First Block Size	100	100
Block 1	\$0.2839	\$0.2839	Block 1	\$0.2920	\$0.2920
Block 2	\$0.1846	\$0.1846	Block 2	\$0.1934	\$0.1934

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	\$57	\$0	\$57	\$57	\$0	\$57	\$60	\$0	\$60	\$60	\$0	\$60	\$2.11	3.7%	\$2.11	3.7%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$60	\$5	\$66	\$60	\$5	\$65	\$62	\$6	\$68	\$62	\$5	\$67	\$2.46	3.8%	\$2.19	3.4%	\$6.5646	\$6.4853	\$6.8109	\$6.7043
25	\$65	\$13	\$78	\$65	\$11	\$76	\$67	\$14	\$81	\$67	\$11	\$78	\$2.99	3.8%	\$2.31	3.0%	\$3.1170	\$3.0377	\$3.2368	\$3.1302
50	\$72	\$27	\$98	\$72	\$23	\$94	\$74	\$28	\$102	\$74	\$23	\$97	\$3.88	3.9%	\$2.51	2.7%	\$1.9678	\$1.8885	\$2.0454	\$1.9388
75	\$79	\$40	\$119	\$79	\$34	\$113	\$81	\$42	\$124	\$81	\$34	\$116	\$4.76	4.0%	\$2.72	2.4%	\$1.5847	\$1.5054	\$1.6482	\$1.5416
100	\$86	\$53	\$139	\$86	\$46	\$131	\$89	\$56	\$145	\$89	\$46	\$134	\$5.65	4.1%	\$2.92	2.2%	\$1.3932	\$1.3139	\$1.4497	\$1.3431
150	\$95	\$80	\$175	\$95	\$68	\$163	\$98	\$84	\$183	\$98	\$68	\$167	\$7.45	4.3%	\$3.36	2.1%	\$1.1686	\$1.0893	\$1.2183	\$1.1116
200	\$104	\$107	\$211	\$104	\$91	\$195	\$108	\$112	\$221	\$108	\$91	\$199	\$9.26	4.4%	\$3.79	1.9%	\$1.0563	\$0.9770	\$1.1025	\$0.9959
250	\$114	\$134	\$247	\$114	\$114	\$227	\$118	\$141	\$258	\$118	\$114	\$232	\$11.06	4.5%	\$4.23	1.9%	\$0.9889	\$0.9096	\$1.0331	\$0.9265
300	\$123	\$160	\$283	\$123	\$137	\$259	\$127	\$169	\$296	\$127	\$137	\$264	\$12.87	4.5%	\$4.67	1.8%	\$0.9439	\$0.8646	\$0.9868	\$0.8802
350	\$132	\$187	\$319	\$132	\$159	\$291	\$137	\$197	\$334	\$137	\$159	\$297	\$14.67	4.6%	\$5.11	1.8%	\$0.9118	\$0.8325	\$0.9538	\$0.8471
400	\$141	\$214	\$355	\$141	\$182	\$323	\$147	\$225	\$372	\$147	\$182	\$329	\$16.47	4.6%	\$5.55	1.7%	\$0.8878	\$0.8085	\$0.9290	\$0.8223
500	\$160	\$267	\$427	\$160	\$228	\$387	\$166	\$281	\$447	\$166	\$228	\$394	\$20.08	4.7%	\$6.43	1.7%	\$0.8541	\$0.7748	\$0.8942	\$0.7876
600	\$178	\$321	\$499	\$178	\$273	\$451	\$185	\$337	\$523	\$185	\$273	\$459	\$23.69	4.7%	\$7.30	1.6%	\$0.8316	\$0.7523	\$0.8711	\$0.7645
700	\$197	\$374	\$571	\$197	\$319	\$515	\$205	\$393	\$598	\$205	\$319	\$524	\$27.30	4.8%	\$8.18	1.6%	\$0.8156	\$0.7363	\$0.8546	\$0.7480
800	\$215	\$428	\$643	\$215	\$364	\$579	\$224	\$450	\$674	\$224	\$364	\$588	\$30.91	4.8%	\$9.06	1.6%	\$0.8035	\$0.7242	\$0.8422	\$0.7356
900	\$234	\$481	\$715	\$234	\$410	\$643	\$243	\$506	\$749	\$243	\$410	\$653	\$34.52	4.8%	\$9.94	1.5%	\$0.7942	\$0.7149	\$0.8325	\$0.7259
1,000	\$252	\$535	\$787	\$252	\$455	\$707	\$263	\$562	\$825	\$263	\$455	\$718	\$38.13	4.8%	\$10.81	1.5%	\$0.7867	\$0.7074	\$0.8248	\$0.7182
1,250	\$298	\$668	\$967	\$298	\$569	\$867	\$311	\$703	\$1,014	\$311	\$569	\$880	\$47.15	4.9%	\$13.01	1.5%	\$0.7732	\$0.6939	\$0.8109	\$0.7043
1,500	\$344	\$802	\$1,146	\$344	\$683	\$1,027	\$359	\$843	\$1,203	\$359	\$683	\$1,043	\$56.17	4.9%	\$15.20	1.5%	\$0.7642	\$0.6849	\$0.8017	\$0.6951
Percentiles																				
45	\$70	\$24	\$94				\$73	\$25	\$98				\$3.70	3.9%			\$2.0955		\$2.1778	
175	\$100	\$94	\$193				\$103	\$98	\$202				\$8.35	4.3%			\$1.1044		\$1.1521	
450	\$150	\$241	\$391				\$156	\$253	\$409				\$18.28	4.7%			\$0.8691		\$0.9097	
6				\$59	\$3	\$62				\$61	\$3	\$64			\$2.16	3.5%		\$10.3160		\$10.6756
60				\$74	\$27	\$102				\$77	\$27	\$104			\$2.59	2.5%		\$1.6970		\$1.7402
250				\$114	\$114	\$227				\$118	\$114	\$232			\$4.23	1.9%		\$0.9096		\$0.9265

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates			Winter	Summer
Cost of Gas			\$0.4792	\$0.3999
LDAC			\$0.0555	\$0.0555
Customer charge			\$172.39	
Sales rate				
First Block Size			1000	1000
Block 1			\$0.2439	\$0.1767
Block 2			\$0.1624	\$0.1004

Proposed Rates			Winter	Summer
Cost of Gas			\$0.5065	\$0.3999
LDAC			\$0.0555	\$0.0555
Customer charge			\$178.49	
Sales rate				
First Block Size			1000	1000
Block 1			\$0.2515	\$0.1846
Block 2			\$0.1704	\$0.1087

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	\$221	\$107	\$328	\$208	\$91	\$299	\$229	\$112	\$341	\$215	\$91	\$307	\$13.10	4.0%	\$7.69	2.6%	\$1.6406	\$1.4941	\$1.7060	\$1.5325
300	\$246	\$160	\$406	\$225	\$137	\$362	\$254	\$169	\$423	\$234	\$137	\$371	\$16.59	4.1%	\$8.49	2.3%	\$1.3532	\$1.2067	\$1.4085	\$1.2350
400	\$270	\$214	\$484	\$243	\$182	\$425	\$279	\$225	\$504	\$252	\$182	\$435	\$20.09	4.2%	\$9.28	2.2%	\$1.2096	\$1.0631	\$1.2598	\$1.0863
500	\$294	\$267	\$562	\$261	\$228	\$488	\$304	\$281	\$585	\$271	\$228	\$499	\$23.58	4.2%	\$10.07	2.1%	\$1.1234	\$0.9769	\$1.1705	\$0.9970
600	\$319	\$321	\$640	\$278	\$273	\$552	\$329	\$337	\$667	\$289	\$273	\$563	\$27.08	4.2%	\$10.87	2.0%	\$1.0659	\$0.9194	\$1.1110	\$0.9375
700	\$343	\$374	\$717	\$296	\$319	\$615	\$355	\$393	\$748	\$308	\$319	\$627	\$30.57	4.3%	\$11.66	1.9%	\$1.0249	\$0.8784	\$1.0685	\$0.8950
800	\$368	\$428	\$795	\$314	\$364	\$678	\$380	\$450	\$829	\$326	\$364	\$691	\$34.07	4.3%	\$12.45	1.8%	\$0.9941	\$0.8476	\$1.0367	\$0.8632
900	\$392	\$481	\$873	\$331	\$410	\$741	\$405	\$506	\$911	\$345	\$410	\$755	\$37.56	4.3%	\$13.25	1.8%	\$0.9701	\$0.8236	\$1.0119	\$0.8384
1,000	\$416	\$535	\$951	\$349	\$455	\$804	\$430	\$562	\$992	\$363	\$455	\$819	\$41.06	4.3%	\$14.04	1.7%	\$0.9510	\$0.8045	\$0.9921	\$0.8185
1,100	\$433	\$588	\$1,021	\$359	\$501	\$860	\$447	\$618	\$1,065	\$374	\$501	\$875	\$44.59	4.4%	\$14.87	1.7%	\$0.9279	\$0.7819	\$0.9684	\$0.7954
1,200	\$449	\$642	\$1,090	\$369	\$546	\$916	\$464	\$674	\$1,139	\$385	\$546	\$931	\$48.12	4.4%	\$15.69	1.7%	\$0.9087	\$0.7630	\$0.9488	\$0.7761
1,300	\$465	\$695	\$1,160	\$379	\$592	\$971	\$481	\$731	\$1,212	\$396	\$592	\$988	\$51.65	4.5%	\$16.52	1.7%	\$0.8924	\$0.7471	\$0.9321	\$0.7598
1,400	\$481	\$749	\$1,230	\$389	\$638	\$1,027	\$498	\$787	\$1,285	\$407	\$638	\$1,044	\$55.18	4.5%	\$17.35	1.7%	\$0.8785	\$0.7334	\$0.9179	\$0.7458
1,500	\$497	\$802	\$1,300	\$399	\$683	\$1,082	\$515	\$843	\$1,358	\$417	\$683	\$1,101	\$58.71	4.5%	\$18.17	1.7%	\$0.8664	\$0.7216	\$0.9055	\$0.7337
1,750	\$538	\$936	\$1,474	\$424	\$797	\$1,221	\$558	\$984	\$1,541	\$445	\$797	\$1,242	\$67.54	4.6%	\$20.24	1.7%	\$0.8422	\$0.6979	\$0.8808	\$0.7095
2,000	\$579	\$1,069	\$1,648	\$449	\$911	\$1,360	\$600	\$1,124	\$1,724	\$472	\$911	\$1,383	\$76.37	4.6%	\$22.31	1.6%	\$0.8240	\$0.6801	\$0.8622	\$0.6913
2,500	\$660	\$1,337	\$1,997	\$500	\$1,139	\$1,638	\$686	\$1,405	\$2,091	\$526	\$1,139	\$1,665	\$94.02	4.7%	\$26.44	1.6%	\$0.7987	\$0.6553	\$0.8363	\$0.6659
3,000	\$741	\$1,604	\$2,345	\$550	\$1,366	\$1,916	\$771	\$1,686	\$2,457	\$580	\$1,366	\$1,947	\$111.68	4.8%	\$30.57	1.6%	\$0.7817	\$0.6387	\$0.8190	\$0.6489
4,000	\$903	\$2,139	\$3,042	\$650	\$1,822	\$2,472	\$941	\$2,248	\$3,189	\$689	\$1,822	\$2,511	\$146.99	4.8%	\$38.84	1.6%	\$0.7606	\$0.6180	\$0.7973	\$0.6277
5,000	\$1,066	\$2,674	\$3,739	\$751	\$2,277	\$3,028	\$1,112	\$2,810	\$3,922	\$798	\$2,277	\$3,075	\$182.30	4.9%	\$47.11	1.6%	\$0.7479	\$0.6055	\$0.7843	\$0.6150

37 Estimated Bill Percentiles

38	Winter - 25%	1,040	\$423	\$556	\$979				\$437	\$584	\$1,021				\$42.47	4.3%			\$0.9412		\$0.9821	
39	Winter - 50%	2,000	\$579	\$1,069	\$1,648				\$600	\$1,124	\$1,724				\$76.37	4.6%			\$0.8240		\$0.8622	
40	Winter - 75%	3,500	\$822	\$1,871	\$2,694				\$856	\$1,967	\$2,823				\$129.33	4.8%			\$0.7696		\$0.8066	
41	Summer - 25%	700				\$296	\$319	\$615				\$308	\$319	\$627		\$11.66	1.9%		\$0.8784		\$0.8950	
42	Summer - 50%	1,040				\$353	\$474	\$827				\$367	\$474	\$841		\$14.37	1.7%		\$0.7949		\$0.8087	
43	Summer - 75%	2,000				\$449	\$911	\$1,360				\$472	\$911	\$1,383		\$22.31	1.6%		\$0.6801		\$0.6913	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$0.4792	\$0.3999	Cost of Gas	\$0.5065	\$0.3999
LDAC	\$0.0555	\$0.0555	LDAC	\$0.0555	\$0.0555
Customer charge	\$761.39		Customer charge	\$788.87	
Sales rate			Sales rate		
First Block Size			First Block Size		
Block 1	\$0.1705	\$0.0818	Block 1	\$0.1758	\$0.0875
Block 2	\$0.1705	\$0.0818	Block 2	\$0.1758	\$0.0875

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	\$932	\$535	\$1,467	\$843	\$455	\$1,299	\$965	\$562	\$1,527	\$876	\$455	\$1,332	\$60.13	4.1%	\$33.21	2.6%	\$1.4666	\$1.2986	\$1.5267	\$1.3318
2,500	\$1,188	\$1,337	\$2,524	\$966	\$1,139	\$2,104	\$1,228	\$1,405	\$2,633	\$1,008	\$1,139	\$2,146	\$109.09	4.3%	\$41.79	2.0%	\$1.0098	\$0.8418	\$1.0534	\$0.8585
5,000	\$1,614	\$2,674	\$4,287	\$1,170	\$2,277	\$3,447	\$1,668	\$2,810	\$4,478	\$1,226	\$2,277	\$3,503	\$190.70	4.4%	\$56.10	1.6%	\$0.8575	\$0.6895	\$0.8956	\$0.7007
7,500	\$2,040	\$4,010	\$6,050	\$1,375	\$3,416	\$4,790	\$2,108	\$4,215	\$6,323	\$1,445	\$3,416	\$4,861	\$272.31	4.5%	\$70.41	1.5%	\$0.8067	\$0.6387	\$0.8430	\$0.6481
10,000	\$2,466	\$5,347	\$7,813	\$1,579	\$4,554	\$6,133	\$2,547	\$5,620	\$8,167	\$1,664	\$4,554	\$6,218	\$353.91	4.5%	\$84.71	1.4%	\$0.7813	\$0.6133	\$0.8167	\$0.6218
12,500	\$2,893	\$6,684	\$9,576	\$1,784	\$5,693	\$7,476	\$2,987	\$7,025	\$10,012	\$1,883	\$5,693	\$7,575	\$435.52	4.5%	\$99.02	1.3%	\$0.7661	\$0.5981	\$0.8010	\$0.6060
15,000	\$3,319	\$8,021	\$11,339	\$1,988	\$6,831	\$8,819	\$3,426	\$8,430	\$11,857	\$2,102	\$6,831	\$8,933	\$517.13	4.6%	\$113.33	1.3%	\$0.7560	\$0.5880	\$0.7904	\$0.5955
20,000	\$4,171	\$10,694	\$14,865	\$2,397	\$9,108	\$11,505	\$4,305	\$11,240	\$15,546	\$2,539	\$9,108	\$11,647	\$680.35	4.6%	\$141.95	1.2%	\$0.7433	\$0.5753	\$0.7773	\$0.5824
25,000	\$5,024	\$13,368	\$18,391	\$2,806	\$11,385	\$14,191	\$5,185	\$14,050	\$19,235	\$2,977	\$11,385	\$14,362	\$843.56	4.6%	\$170.56	1.2%	\$0.7357	\$0.5677	\$0.7694	\$0.5745
30,000	\$5,876	\$16,041	\$21,917	\$3,215	\$13,662	\$16,877	\$6,064	\$16,860	\$22,924	\$3,415	\$13,662	\$17,077	\$1,006.78	4.6%	\$199.18	1.2%	\$0.7306	\$0.5626	\$0.7641	\$0.5692
35,000	\$6,729	\$18,715	\$25,443	\$3,624	\$15,939	\$19,563	\$6,943	\$19,670	\$26,613	\$3,852	\$15,939	\$19,791	\$1,170.00	4.6%	\$227.79	1.2%	\$0.7270	\$0.5590	\$0.7604	\$0.5655
40,000	\$7,581	\$21,388	\$28,969	\$4,033	\$18,216	\$22,249	\$7,822	\$22,480	\$30,303	\$4,290	\$18,216	\$22,506	\$1,333.21	4.6%	\$256.41	1.2%	\$0.7242	\$0.5562	\$0.7576	\$0.5626
45,000	\$8,434	\$24,062	\$32,495	\$4,442	\$20,493	\$24,935	\$8,701	\$25,291	\$33,992	\$4,727	\$20,493	\$25,220	\$1,496.43	4.6%	\$285.03	1.1%	\$0.7221	\$0.5541	\$0.7554	\$0.5605
50,000	\$9,286	\$26,735	\$36,021	\$4,851	\$22,770	\$27,621	\$9,580	\$28,101	\$37,681	\$5,165	\$22,770	\$27,935	\$1,659.65	4.6%	\$313.64	1.1%	\$0.7204	\$0.5524	\$0.7536	\$0.5587
55,000	\$10,139	\$29,409	\$39,547	\$5,260	\$25,047	\$30,307	\$10,460	\$30,911	\$41,370	\$5,603	\$25,047	\$30,650	\$1,822.86	4.6%	\$342.26	1.1%	\$0.7190	\$0.5510	\$0.7522	\$0.5573
60,000	\$10,991	\$32,082	\$43,073	\$5,669	\$27,324	\$32,993	\$11,339	\$33,721	\$45,059	\$6,040	\$27,324	\$33,364	\$1,986.08	4.6%	\$370.88	1.1%	\$0.7179	\$0.5499	\$0.7510	\$0.5561
75,000	\$13,549	\$40,103	\$53,651	\$6,896	\$34,155	\$41,051	\$13,976	\$42,151	\$56,127	\$7,353	\$34,155	\$41,508	\$2,475.73	4.6%	\$456.72	1.1%	\$0.7154	\$0.5474	\$0.7484	\$0.5534
100,000	\$17,811	\$53,470	\$71,281	\$8,941	\$45,540	\$54,481	\$18,372	\$56,201	\$74,573	\$9,541	\$45,540	\$55,081	\$3,291.81	4.6%	\$599.80	1.1%	\$0.7128	\$0.5448	\$0.7457	\$0.5508
150,000	\$26,336	\$80,205	\$106,541	\$13,031	\$68,310	\$81,341	\$27,164	\$84,302	\$111,465	\$13,917	\$68,310	\$82,227	\$4,923.97	4.6%	\$885.97	1.1%	\$0.7103	\$0.5423	\$0.7431	\$0.5482
200,000	\$34,861	\$106,940	\$141,801	\$17,121	\$91,080	\$108,201	\$35,955	\$112,402	\$148,358	\$18,294	\$91,080	\$109,374	\$6,556.14	4.6%	\$1,172.13	1.1%	\$0.7090	\$0.5410	\$0.7418	\$0.5469

37 Estimated Bill Percentiles

38	Winter - 25%	10,000	\$2,466	\$5,347	\$7,813				\$2,547	\$5,620	\$8,167				\$353.91	4.5%			\$0.7813		\$0.8167	
39	Winter - 50%	15,000	\$3,319	\$8,021	\$11,339				\$3,426	\$8,430	\$11,857				\$517.13	4.6%			\$0.7560		\$0.7904	
40	Winter - 75%	30,000	\$5,876	\$16,041	\$21,917				\$6,064	\$16,860	\$22,924				\$1,006.78	4.6%			\$0.7306		\$0.7641	
41	Summer - 25%	5,000				\$1,170	\$2,277	\$3,447				\$1,226	\$2,277	\$3,503			\$56.10	1.6%		\$0.6895		\$0.7007
42	Summer - 50%	15,000				\$1,988	\$6,831	\$8,819				\$2,102	\$6,831	\$8,933			\$113.33	1.3%		\$0.5880		\$0.5955
43	Summer - 75%	20,000				\$2,397	\$9,108	\$11,505				\$2,539	\$9,108	\$11,647			\$141.95	1.2%		\$0.5753		\$0.5824

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$0.4792	\$0.3999	Cost of Gas	\$0.5065	\$0.3999
LDAC	\$0.0555	\$0.0555	LDAC	\$0.0555	\$0.0555
Customer charge	\$761.39		Customer charge	\$788.87	
Sales rate			Sales rate		
First Block Size			First Block Size		
Block 1	\$0.0650	\$0.0353	Block 1	\$0.0670	\$0.0374
Block 2	\$0.0650	\$0.0353	Block 2	\$0.0670	\$0.0374

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	\$826	\$535	\$1,361	\$797	\$455	\$1,252	\$856	\$562	\$1,418	\$826	\$455	\$1,282	\$56.82	4.2%	\$29.62	2.4%	\$1.3611	\$1.2521	\$1.4179	\$1.2817
2,500	\$924	\$1,337	\$2,261	\$850	\$1,139	\$1,988	\$956	\$1,405	\$2,361	\$882	\$1,139	\$2,021	\$100.83	4.5%	\$32.82	1.7%	\$0.9043	\$0.7953	\$0.9446	\$0.8084
5,000	\$1,086	\$2,674	\$3,760	\$938	\$2,277	\$3,215	\$1,124	\$2,810	\$3,934	\$976	\$2,277	\$3,253	\$174.19	4.6%	\$38.16	1.2%	\$0.7520	\$0.6430	\$0.7868	\$0.6506
7,500	\$1,249	\$4,010	\$5,259	\$1,026	\$3,416	\$4,442	\$1,292	\$4,215	\$5,507	\$1,070	\$3,416	\$4,485	\$247.54	4.7%	\$43.50	1.0%	\$0.7012	\$0.5922	\$0.7342	\$0.5980
10,000	\$1,411	\$5,347	\$6,758	\$1,114	\$4,554	\$5,668	\$1,459	\$5,620	\$7,079	\$1,163	\$4,554	\$5,717	\$320.89	4.7%	\$48.84	0.9%	\$0.6758	\$0.5668	\$0.7079	\$0.5717
12,500	\$1,574	\$6,684	\$8,258	\$1,203	\$5,693	\$6,895	\$1,627	\$7,025	\$8,652	\$1,257	\$5,693	\$6,949	\$394.24	4.8%	\$54.18	0.8%	\$0.6606	\$0.5516	\$0.6922	\$0.5559
15,000	\$1,736	\$8,021	\$9,757	\$1,291	\$6,831	\$8,122	\$1,794	\$8,430	\$10,224	\$1,350	\$6,831	\$8,181	\$467.59	4.8%	\$59.52	0.7%	\$0.6505	\$0.5415	\$0.6816	\$0.5454
20,000	\$2,061	\$10,694	\$12,755	\$1,467	\$9,108	\$10,575	\$2,129	\$11,240	\$13,370	\$1,538	\$9,108	\$10,646	\$614.29	4.8%	\$70.20	0.7%	\$0.6378	\$0.5288	\$0.6685	\$0.5323
25,000	\$2,386	\$13,368	\$15,754	\$1,644	\$11,385	\$13,029	\$2,465	\$14,050	\$16,515	\$1,725	\$11,385	\$13,110	\$761.00	4.8%	\$80.88	0.6%	\$0.6302	\$0.5212	\$0.6606	\$0.5244
30,000	\$2,711	\$16,041	\$18,752	\$1,820	\$13,662	\$15,482	\$2,800	\$16,860	\$19,660	\$1,912	\$13,662	\$15,574	\$907.70	4.8%	\$91.56	0.6%	\$0.6251	\$0.5161	\$0.6553	\$0.5191
35,000	\$3,036	\$18,715	\$21,751	\$1,997	\$15,939	\$17,936	\$3,135	\$19,670	\$22,805	\$2,099	\$15,939	\$18,038	\$1,054.40	4.8%	\$102.24	0.6%	\$0.6215	\$0.5125	\$0.6516	\$0.5154
40,000	\$3,361	\$21,388	\$24,749	\$2,173	\$18,216	\$20,389	\$3,470	\$22,480	\$25,950	\$2,286	\$18,216	\$20,502	\$1,201.11	4.9%	\$112.92	0.6%	\$0.6187	\$0.5097	\$0.6488	\$0.5126
45,000	\$3,686	\$24,062	\$27,748	\$2,350	\$20,493	\$22,843	\$3,805	\$25,291	\$29,096	\$2,473	\$20,493	\$22,966	\$1,347.81	4.9%	\$123.60	0.5%	\$0.6166	\$0.5076	\$0.6466	\$0.5104
50,000	\$4,011	\$26,735	\$30,746	\$2,526	\$22,770	\$25,296	\$4,140	\$28,101	\$32,241	\$2,661	\$22,770	\$25,431	\$1,494.51	4.9%	\$134.28	0.5%	\$0.6149	\$0.5059	\$0.6448	\$0.5086
55,000	\$4,336	\$29,409	\$33,745	\$2,703	\$25,047	\$27,750	\$4,475	\$30,911	\$35,386	\$2,848	\$25,047	\$27,895	\$1,641.21	4.9%	\$144.96	0.5%	\$0.6135	\$0.5045	\$0.6434	\$0.5072
60,000	\$4,661	\$32,082	\$36,743	\$2,879	\$27,324	\$30,203	\$4,811	\$33,721	\$38,531	\$3,035	\$27,324	\$30,359	\$1,787.92	4.9%	\$155.64	0.5%	\$0.6124	\$0.5034	\$0.6422	\$0.5060
75,000	\$5,636	\$40,103	\$45,739	\$3,409	\$34,155	\$37,564	\$5,816	\$42,151	\$47,967	\$3,597	\$34,155	\$37,752	\$2,228.03	4.9%	\$187.68	0.5%	\$0.6099	\$0.5009	\$0.6396	\$0.5034
100,000	\$7,261	\$53,470	\$60,731	\$4,291	\$45,540	\$49,831	\$7,492	\$56,201	\$63,693	\$4,532	\$45,540	\$50,072	\$2,961.54	4.9%	\$241.08	0.5%	\$0.6073	\$0.4983	\$0.6369	\$0.5007
150,000	\$10,511	\$80,205	\$90,716	\$6,056	\$68,310	\$74,366	\$10,843	\$84,302	\$95,145	\$6,404	\$68,310	\$74,714	\$4,428.57	4.9%	\$347.88	0.5%	\$0.6048	\$0.4958	\$0.6343	\$0.4981
200,000	\$13,761	\$106,940	\$120,701	\$7,821	\$91,080	\$98,901	\$14,195	\$112,402	\$126,597	\$8,276	\$91,080	\$99,356	\$5,895.60	4.9%	\$454.67	0.5%	\$0.6035	\$0.4945	\$0.6330	\$0.4968
Percentiles																				
4,000	\$1,021	\$2,139	\$3,160				\$1,057	\$2,248	\$3,305				\$144.85	4.6%			\$0.7900		\$0.8263	
30,000	\$2,711	\$16,041	\$18,752				\$2,800	\$16,860	\$19,660				\$907.70	4.8%			\$0.6251		\$0.6553	
100,000	\$7,261	\$53,470	\$60,731				\$7,492	\$56,201	\$63,693				\$2,961.54	4.9%			\$0.6073		\$0.6369	
15,000				\$1,291	\$6,831	\$8,122				\$1,350	\$6,831	\$8,181			\$59.52	0.7%		\$0.5415		\$0.5454
50,000				\$2,526	\$22,770	\$25,296				\$2,661	\$22,770	\$25,431			\$134.28	0.5%		\$0.5059		\$0.5086
80,000				\$3,585	\$36,432	\$40,017				\$3,784	\$36,432	\$40,216			\$198.36	0.5%		\$0.5002		\$0.5027

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 20-105 Rate Case Expense
As of June 28, 2021

Service Provider	Expense to Date	Estimated Additional Expenses	Total Estimated Expense	Description of Service
FTI Consulting	\$ 385,965.46	\$ -	\$ 385,965.46	Revenue Requirement, Rate Design, Marginal Cost of Service , Functional Cost of Service, Decoupling Effects on EE, Cost of Capital
Keegan Werlin	114,463.50	70,536.50	185,000.00	Legal Services
Management Applications Consulting	33,245.63		33,245.63	Review Status of Depreciation Reserve
Concentric Energy Advisors	48,381.75	-	48,381.75	Review of Decoupling Mechanism
ScottMadden	27,060.00	7,500.00	34,560.00	Testimony Support
Legal Notices	466.50	-	466.50	
Court Reporter	721.00	5,400.00	6,121.00	
Customer Notice	46,241.00	-	46,241.00	
Miscellaneous	159.60	-	159.60	Printing Expenses
Subtotal	656,704.44	83,436.50	740,140.94	
<u>Staff Consultants</u>				
Blue Ridge Consulting	62,402.50	7,597.50	70,000.00	Revenue Requirement
J. Randall Woolridge	-	33,800.00	33,800.00	Cost of Capital
<u>OCA Consultants</u>				
Exeter Associates	12,923.70	-	12,923.70	Cost of Service/Rate Design
Subtotal PUC/OCA	75,326.20	41,397.50	116,723.70	
Grand Total	\$ 732,030.64	\$ 124,834.00	\$ 856,864.64	Total Estimated Amount

(*) Additional costs are expected but not currently estimated

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Temporary/Permanent Rate Recoupment

I. Monthly Distribution Revenue at Temporary Rates

Rate Schedule	2020			2021							TOTAL
	October	November	December	January	February	March	April	May	June	July	
R-1	\$ 76,616	\$ 84,711	\$ 95,454	\$ 99,926	\$ 88,858	\$ 91,687	\$ 79,080	\$ 75,196	\$ 68,477	\$ 68,326	\$ 828,332
R-3	2,947,945	4,783,958	6,536,546	7,439,623	6,451,758	5,673,831	3,752,249	2,641,484	1,852,612	1,759,630	43,839,636
R-4	195,818	325,805	445,804	508,422	441,683	396,049	277,730	195,259	135,904	126,589	3,049,061
R-5	2,187	2,562	3,100	3,416	3,180	3,054	2,275	2,072	1,810	1,829	25,484
R-6	15,009	22,662	30,903	35,584	33,310	27,963	19,925	14,016	9,367	9,118	217,858
R-7	261	413	546	621	572	482	326	234	161	157	3,771
G-41	932,318	1,478,898	2,024,612	2,282,210	2,016,717	1,786,547	1,187,441	851,412	636,112	624,777	13,821,043
G-42	880,886	1,514,648	2,059,582	2,313,781	2,019,359	1,805,610	1,144,826	713,276	444,888	407,508	13,304,364
G-43	135,714	382,676	518,929	591,563	513,601	458,625	302,913	116,760	77,990	77,286	3,176,058
G-44	1,041	1,975	3,150	3,761	3,872	3,181	1,058	589	422	421	19,470
G-45	7,371	12,584	16,964	20,438	19,365	16,086	10,014	5,253	2,511	2,196	112,781
G-46	8,656	9,618	10,580	-	962	1,924	2,885	3,847	4,809	5,771	49,051
G-51	140,954	145,796	167,241	173,638	155,900	158,844	130,708	125,151	118,757	120,311	1,437,299
G-52	164,844	223,727	263,583	275,953	246,644	240,664	191,729	141,647	137,763	141,639	2,028,194
G-53	93,319	176,732	203,468	229,170	200,041	194,987	172,159	82,322	75,155	76,556	1,503,908
G-54	77,796	118,770	102,434	103,564	84,186	94,188	107,939	67,254	69,095	75,890	901,117
G-55	313	336	373	500	482	506	310	281	267	295	3,663
G-56	-	-	-	-	-	-	-	-	-	-	-
G-57	-	-	-	-	-	-	-	-	-	-	-
G-58	2,038	2,612	2,876	2,738	2,733	2,941	2,979	1,914	1,796	1,710	24,337
TOTAL	\$ 5,683,085	\$ 9,288,482	\$ 12,486,145	\$ 14,084,908	\$ 12,283,222	\$ 10,957,170	\$ 7,386,544	\$ 5,037,968	\$ 3,637,896	\$ 3,500,008	\$ 84,345,428

II. Monthly Distribution Revenue at Permanent Rates

Rate Schedule	2020			2021							TOTAL
	October	November	December	January	February	March	April	May	June	July	
R-1	\$ 76,152	\$ 84,218	\$ 94,911	\$ 99,363	\$ 88,357	\$ 91,160	\$ 78,611	\$ 74,739	\$ 68,053	\$ 67,897	\$ 823,461
R-3	2,925,874	4,747,157	6,485,782	7,381,640	6,401,529	5,629,969	3,723,686	2,621,852	1,839,240	1,747,050	43,503,779
R-4	194,354	323,302	442,346	504,464	438,248	392,989	275,616	193,806	134,922	125,683	3,025,730
R-5	2,174	2,547	3,082	3,397	3,163	3,038	2,261	2,060	1,799	1,817	25,338
R-6	14,897	22,489	30,664	35,308	33,051	27,748	19,773	13,913	9,300	9,054	216,197
R-7	259	410	542	616	567	478	323	232	160	156	3,743
G-41	926,631	1,470,566	2,013,590	2,269,946	2,005,850	1,776,668	1,180,511	846,105	631,908	620,598	13,742,374
G-42	875,717	1,506,057	2,048,035	2,300,871	2,008,078	1,795,435	1,138,223	709,012	442,093	404,904	13,228,426
G-43	134,949	380,623	516,168	588,411	510,863	456,165	301,267	116,087	77,518	76,813	3,158,864
G-44	1,034	1,964	3,132	3,741	3,850	3,163	1,052	586	419	419	19,360
G-45	7,329	12,514	16,869	20,324	19,258	15,996	9,957	5,222	2,495	2,182	112,146
G-46	8,596	9,551	10,506	-	955	1,910	2,865	3,820	4,776	5,731	48,710
G-51	139,956	144,763	166,054	172,404	154,792	157,717	129,784	124,268	117,919	119,463	1,427,121
G-52	163,938	222,578	262,253	274,568	245,405	239,434	190,718	140,842	136,982	140,835	2,017,554
G-53	92,864	175,914	202,534	228,127	199,129	194,089	171,361	81,913	74,777	76,171	1,496,880
G-54	77,482	118,202	101,935	103,062	83,776	93,729	107,417	66,971	68,810	75,582	896,967
G-55	311	333	371	496	479	502	308	279	265	292	3,637
G-56	-	-	-	-	-	-	-	-	-	-	-
G-57	-	-	-	-	-	-	-	-	-	-	-
G-58	2,028	2,598	2,861	2,723	2,719	2,926	2,963	1,905	1,787	1,701	24,210
TOTAL	\$ 5,644,544	\$ 9,225,786	\$ 12,401,637	\$ 13,989,464	\$ 12,200,069	\$ 10,883,116	\$ 7,336,699	\$ 5,003,612	\$ 3,613,221	\$ 3,476,347	\$ 83,774,495

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Temporary/Permanent Rate Recoupment

Docket No. DG 20-105

Appendix 10

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III. Recoupment

Rate Schedule	2020			2021							TOTAL
	October	November	December	January	February	March	April	May	June	July	
R-1	\$ (464)	\$ (494)	\$ (543)	\$ (562)	\$ (502)	\$ (527)	\$ (469)	\$ (457)	\$ (424)	\$ (429)	\$ (4,871)
R-3	(22,071)	(36,801)	(50,764)	(57,983)	(50,228)	(43,862)	(28,563)	(19,632)	(13,372)	(12,580)	(335,857)
R-4	(1,464)	(2,502)	(3,458)	(3,958)	(3,435)	(3,059)	(2,114)	(1,452)	(982)	(906)	(23,331)
R-5	(13)	(15)	(17)	(18)	(17)	(17)	(13)	(13)	(12)	(12)	(147)
R-6	(112)	(173)	(239)	(276)	(259)	(215)	(152)	(104)	(67)	(65)	(1,661)
R-7	(2)	(3)	(4)	(5)	(4)	(4)	(2)	(2)	(1)	(1)	(28)
G-41	(5,686)	(8,331)	(11,023)	(12,264)	(10,866)	(9,879)	(6,930)	(5,307)	(4,204)	(4,179)	(78,669)
G-42	(5,169)	(8,590)	(11,547)	(12,910)	(11,281)	(10,175)	(6,603)	(4,264)	(2,795)	(2,603)	(75,937)
G-43	(765)	(2,053)	(2,761)	(3,152)	(2,738)	(2,460)	(1,646)	(673)	(472)	(472)	(17,194)
G-44	(7)	(11)	(18)	(21)	(21)	(18)	(6)	(4)	(3)	(3)	(110)
G-45	(42)	(70)	(94)	(113)	(107)	(90)	(57)	(31)	(16)	(14)	(636)
G-46	(60)	(67)	(73)	-	(7)	(13)	(20)	(27)	(33)	(40)	(341)
G-51	(997)	(1,033)	(1,187)	(1,234)	(1,108)	(1,127)	(924)	(883)	(837)	(848)	(10,178)
G-52	(906)	(1,149)	(1,330)	(1,385)	(1,240)	(1,230)	(1,011)	(805)	(781)	(804)	(10,640)
G-53	(455)	(818)	(934)	(1,042)	(912)	(898)	(797)	(409)	(378)	(386)	(7,029)
G-54	(314)	(568)	(499)	(502)	(410)	(459)	(521)	(283)	(286)	(308)	(4,150)
G-55	(2)	(2)	(3)	(4)	(3)	(4)	(2)	(2)	(2)	(2)	(26)
G-56	-	-	-	-	-	-	-	-	-	-	-
G-57	-	-	-	-	-	-	-	-	-	-	-
G-58	(10)	(14)	(15)	(15)	(14)	(15)	(15)	(10)	(9)	(9)	(127)
TOTAL	\$ (38,541)	\$ (62,696)	\$ (84,508)	\$ (95,444)	\$ (83,152)	\$ (74,054)	\$ (49,845)	\$ (34,356)	\$ (24,675)	\$ (23,662)	\$ (570,933)

NOTES: Revenues calculated using actual calendar month billing determinants from October 2020 through March 2021 and calculated using estimated monthly billing determinants from April 2021 through July 2021.