

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
2 Peak 2024 – 2025 Winter Cost of Gas Filing
3 UPDATED Summary

	Reference	PK 24–25
(a)	(b)	Nov - Apr
		(c)
Anticipated Direct Cost of Gas		
Purchased Gas:		
Demand Costs:	Schedule 3, col. (q), In 10	\$ 13,277,648
Supply Costs	Schedule 3, col. (q), In 11	40,009,791
Storage Gas:		
Demand, Capacity:	Schedule 3, col. (q), In 13	846,659
Commodity Costs:	Schedule 3, col. (q), In 14	4,210,226
Produced Gas:	Schedule 3, col. (q), In 15	4,078,054
Hedge Contract (Savings)	Schedule 3, col. (q), In 16	<u>(4,494,900)</u>
Total Unadjusted Cost of Gas		<u>\$ 57,927,477</u>
Adjustments:		
Prior Period (Over)/Under Recovery	Schedule 3, col. (c), In 32	\$ 306,763
Interest 05/01/23 - 4/30/24	Schedule 3, col. (q), In 115	180,337
Accounting Adjustments	Schedule 3, col. (q), In 23 + In 60 + In	23,633
Gas Assistance Program	Schedule 3, col. (q), In 22	(618,933)
Refunds from Suppliers	Schedule 4, In 2	-
Broker Revenues	Schedule 4, In 3	30,408
Fuel Financing	Schedule 4, In 4	462,146
Transportation CGA Revenues	Schedule 4, In 5	62,123
Interruptible Sales Margin	Schedule 4, In 6	-
Capacity Release and Off System Sales Margins	Schedule 4, In 7 + In 8	(2,836,642)
Hedging Costs	Schedule 4, In 9	-
Fixed Price Option Administrative Costs	Schedule 4, In 10	<u>62,993</u>
Total Adjustments		<u>\$ (2,327,171)</u>
Total Anticipated Direct Costs	In 22 + 39	<u>\$ 55,600,306</u>
Anticipated Indirect Cost of Gas		
Working Capital		
Total Unadjusted Anticipated Cost of Gas	In 22	\$ 57,927,477
Lead Lag Days / 365	DG 20-105, 25.72/ 365	0.0705
Prime Rate		8.00%
Working Capital Percentage	In 46 * In 47	0.564%
Working Capital	Schedule 3, col. (q), In 57	315,708
Prior Period Working Capital	Schedule 3, col. (c), In 68	<u>(143,692)</u>
Total Working Capital Allowance	In 49 + 50	<u>\$ 172,016</u>
Bad Debt		
Total Unadjusted Anticipated Cost of Gas	In 22	\$ 57,927,477
Less Refunds	In 30	-
Plus Working Capital	In 52	172,016
Plus Prior Period (Over) Under Recovery	In 26	<u>306,763</u>
Subtotal		\$ 58,406,256
Bad Debt Percentage	per GTC 17(f)	1.99%
Bad Debt Allowance	Schedule 3, col. (q), In 92	1,026,654
Prior Period Bad Debt Allowance	Schedule 3, col. (c), In 102	<u>(165,765)</u>
Total Bad Debt Allowance	In 62 + 63	<u>\$ 860,889</u>
Production and Storage Capacity	per GTC 17(f)	<u>\$ 3,685,459</u>
Miscellaneous Overhead	per GTC 17(f)	\$ -
Sales Volume	Sch. 10B, In 23/1000	88,888
Divided by Total Sales	Sch. 10B, In 23/1000	111,311
Ratio		<u>79.86%</u>
Miscellaneous Overhead	In 69 * 72	<u>\$ -</u>
Total Anticipated Indirect Cost of Gas	In 52 + 65 + 67 + 74	<u>\$ 4,718,363</u>
Total Cost of Gas	In 41 + 76	<u>\$ 60,318,669</u>
Projected Forecast Sales (Therms)	Sch. 3, col (r), In 30	<u>88,888,172</u>

Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing
COG (Over)/Under Cumulative Recovery Balances and Interest Calculation

		<u>COG Rate Without</u>	<u>COG Rate With</u>
		<u>Interest</u>	<u>Interest</u>
		(c)	(d)
117	Calculation of COG		
118	(a)		
119	(Over)/Under Recovery Balance	In 7, col. (a)	\$ 306,763
120			\$ 306,763
121	Unadjusted Forecast of Gas Costs	In 17, col. (q)	\$ 57,927,477
122			\$ 57,927,477
123	Production & Storage and Misc Overhead	In 20, col. (q)	\$ 3,685,459
124			\$ 3,685,459
125	Adjustments	In 24, col. (q)	\$ (2,814,271)
126			\$ (2,814,271)
127	Interest Nov -Apr	In 30, col. (q)	\$ -
128			\$ 198,625
129	Total Gas To Be Recovered		\$ 59,105,428
130			\$ 59,304,053
131	Forecast Gas Sales (Nov - Apr)	In 37, col. (q)	\$ 88,888,172
132			\$ 88,888,172
133	Preliminary COG Rate	In 129 / In 131	<u>\$0.6649</u>
134			<u>\$0.6672</u>
135			
		<u>Working Capital</u>	<u>Working Capital</u>
		<u>Rate without interest</u>	<u>Rate with Interest</u>
		(c)	(d)
136	Calculation of Working Capital Rate		
137	(a)		
138	(Over)/Under Recovery Balance	In 53, col. (q)	\$ (143,692)
139			\$ (143,692)
140	Unadjusted Working Capital Forecast	In 57, col. (q)	\$ 315,708
141			\$ 315,708
142	Adjustments without interest	In 60, col. (q)	\$ -
143			\$ -
144	Interest Nov -Apr	In 66, col. (q)	\$ -
145			\$ (9,195)
146	Total Gas To Be Recovered		\$ 172,016
147			\$ 162,820
148	Forecast Gas Sales (Nov - Apr)	In 37, col. (q)	\$ 88,888,172
149			\$ 88,888,172
150	Preliminary Working Capital COG Rate	In 146 / In 148	<u>\$0.0019</u>
151			<u>\$0.0018</u>
152			
		<u>Bad Debt Rate</u>	<u>Bad Debt Rate with</u>
		<u>without Interest</u>	<u>Interest</u>
		(c)	(d)
153	Calculation of Bad Debt Rate		
154	(a)		
155	(Over)/Under Recovery Balance	In 90, col. (q)	\$ (165,765)
156			\$ (165,765)
157	Unadjusted Bad Debt Forecast	In 92, col. (q)	\$ 1,026,654
158			\$ 1,026,654
159	Adjustments without interest	In 94, col. (q)	\$ -
160			\$ -
161	Interest Nov -Apr	In 100, col. (q)	\$ -
162			\$ (9,093)
163	Total Gas To Be Recovered		\$ 860,889
164			\$ 851,796
165	Forecast Gas Sales (Nov - Apr)	In 37, col. (q)	\$ 88,888,172
166			\$ 88,888,172
167	Preliminary Bad Debt COG Rate	In 163 / In 165	<u>\$0.0097</u>
			<u>\$0.0096</u>

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing
Adjustments to Gas Costs

	ACT May-24	ACT Jun-24	ACT Jul-24	EST Aug-24 1/	EST Sep-24 1/	EST Oct-24 1/	EST Nov-24 1/	EST Dec-24 1/	EST Jan-25 1/	EST Feb-25 1/	EST Mar-25 1/	EST Apr-25 1/	TOTAL
1 Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Refunds from Suppliers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Broker Revenue	\$ (188,184)	\$ 427,428	\$ (1,966)	\$ -	\$ -	\$ -	\$ 13,220	\$ 80,110	\$ (170,477)	\$ (21,419)	\$ (19,819)	\$ (88,484)	\$ 30,408
4 Inventory Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,024	\$ 77,024	\$ 77,024	\$ 77,024	\$ 77,024	\$ 77,024	\$ 462,146
5 Transportation CGA Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,263	\$ 11,118	\$ 12,889	\$ 11,097	\$ 10,332	\$ 7,424	\$ 62,123
6 Interruptible Sales Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Off System Sales Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Capacity Release	\$ (212,165)	\$ (221,101)	\$ (243,503)	\$ -	\$ -	\$ -	\$ (362,173)	\$ (364,344)	\$ (361,179)	\$ (363,414)	\$ (589,769)	\$ (118,994)	\$ (2,836,642)
9 Net Option Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Fixed Price Option Administrative Costs	\$ -	\$ -	\$ -	\$ -	\$ 62,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,993
11 Total Adjustments	\$ (400,349)	\$ 206,327	\$ (245,469)	\$ -	\$ 62,993	\$ -	\$ (262,666)	\$ (196,092)	\$ (441,743)	\$ (296,712)	\$ (522,232)	\$ (123,029)	(2,218,972)

1/ Estimates are based on prior years actual, except transportation revenue is calculated on Schedule 17 and Inventory Finance Charges for Nov 24-Apr 25 calculated on Schedule 26

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 Peak 2024 – 2025 Winter Cost of Gas Filing
 Annual Bill Comparisons, Nov 23 - Apr 24 Actual Rates vs Nov 24 - Apr 25

Non FPO Rate
 November 1, 2024 - April 30, 2025
 Residential Heating (R3)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PROPOSED R-3	EST Nov-24	EST Dec-24	EST Jan-25	EST Feb-25	EST Mar-25	EST Apr-25	Winter Nov-Apr
average Usage (Therms)	84	118	137	131	104	66	640
<u>11/1/23 - Current</u>							
Winter:							
Cust. Chg	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
Headblock	\$ 0.6167						
Tailblock	\$ 52.01	\$ 73.04	\$ 84.37	\$ 80.54	\$ 64.03	\$ 40.68	\$ 394.68
HB Threshold	-						
Total Base Rate Amount	\$ 68.77	\$ 89.80	\$ 101.13	\$ 97.30	\$ 80.79	\$ 57.44	\$ 495.24
COG Rate - (Seasonal)	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786
COG amount	\$ 57.23	\$ 80.37	\$ 92.84	\$ 88.63	\$ 70.45	\$ 44.77	\$ 434.29
LDAC	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986
LDAC amount	\$ 16.75	\$ 23.52	\$ 27.17	\$ 25.94	\$ 20.62	\$ 13.10	\$ 127.10
Total Bill	\$ 142.76	\$ 193.69	\$ 221.15	\$ 211.86	\$ 171.86	\$ 115.31	\$ 1,056.63

November 1, 2023 - April 30, 2024
 Residential Heating (R3)

CURRENT R-3	ACT Nov-23	ACT Dec-23	ACT Jan-24	ACT Feb-24	ACT Mar-24	ACT Apr-24	Winter Nov-Apr
average Usage (Therms)	84	118	137	131	104	66	640
<u>11/1/23 - Current</u>							
Winter:							
Cust. Chg	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
Headblock	\$ 0.6167						
Tailblock	\$ 52.01	\$ 73.04	\$ 84.37	\$ 80.54	\$ 64.03	\$ 40.68	\$ 394.68
HB Threshold	-						
Total Base Rate Amount	\$ 68.77	\$ 89.80	\$ 101.13	\$ 97.30	\$ 80.79	\$ 57.44	\$ 495.24
COG Rate - (Seasonal)	\$ 0.7563	\$ 0.7248	\$ 0.6460	\$ 0.6648	\$ 0.5039	\$ 0.3449	\$ 0.6249
COG amount	\$ 63.79	\$ 85.84	\$ 88.38	\$ 86.82	\$ 52.32	\$ 22.75	\$ 399.90
LDAC	\$ 0.1180	\$ 0.1180	\$ 0.1213	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1565
LDAC amount	\$ 9.95	\$ 13.98	\$ 16.60	\$ 25.94	\$ 20.62	\$ 13.10	\$ 100.18
Total Bill	\$ 142.51	\$ 189.61	\$ 206.11	\$ 210.06	\$ 153.72	\$ 93.30	\$ 995.32

DIFFERENCE:

Total Bill	\$ 0.24	\$ 4.07	\$ 15.04	\$ 1.80	\$ 18.14	\$ 22.01	\$ 61.31
% Change	0.17%	2.15%	7.30%	0.86%	11.80%	23.60%	6.16%
Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COG & LDAC	\$ 0.24	\$ 4.07	\$ 15.04	\$ 1.80	\$ 18.14	\$ 22.01	\$ 61.31
% Change	0.33%	4.08%	14.32%	1.60%	24.87%	61.40%	12.26%

Annual Bill Comparisons, Nov 23 - Apr 24 Actual Rates vs Nov 24 - Apr 25
 FPO Rate
 November 1, 2024 - April 30, 2025
 Residential Heating (R3-FPO)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EST	EST	EST	EST	EST	EST	Winter
	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Nov-Apr
47 PROPOSED R-3 FPO							
48							
49 average Usage (Therms)	84	118	137	131	104	66	640
50							
51 Winter:							
52 Cust. Chg							
53 Headblock \$ 0.6167	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
54 Tailblock \$ 0.6167	\$ 52.01	\$ 73.04	\$ 84.37	\$ 80.54	\$ 64.03	\$ 40.68	\$ 394.68
55 HB Threshold							
56							
57 Total Base Rate Amount	\$ 68.77	\$ 89.80	\$ 101.13	\$ 97.30	\$ 80.79	\$ 57.44	\$ 495.24
58							
59 COG Rate - (Seasonal)	\$ 0.6986	\$ 0.6986	\$ 0.6986	\$ 0.6986	\$ 0.6986	\$ 0.6986	\$ 0.6986
60 COG amount	\$ 58.92	\$ 82.74	\$ 95.58	\$ 91.24	\$ 72.53	\$ 46.09	\$ 447.09
61							
62 LDAC	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986
63 LDAC amount	\$ 16.75	\$ 23.52	\$ 27.17	\$ 25.94	\$ 20.62	\$ 13.10	\$ 127.10
64							
65 Total Bill	\$ 144.45	\$ 196.06	\$ 223.89	\$ 214.48	\$ 173.94	\$ 116.63	\$ 1,069.43

November 1, 2023 - April 30, 2024
 Residential Heating (R3-FPO)

	ACT	ACT	ACT	ACT	ACT	ACT	Winter
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Nov-Apr
66 CURRENT R-3 FPO							
67							
68 average Usage (Therms)	84	118	137	131	104	66	640
69							
70 Winter:							
71 Cust. Chg							
72 Headblock \$ 0.6167	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
73 Tailblock \$ 0.6167	\$ 52.01	\$ 73.04	\$ 84.37	\$ 80.54	\$ 64.03	\$ 40.68	\$ 394.68
74 HB Threshold							
75							
76 Total Base Rate Amount	\$ 68.77	\$ 89.80	\$ 101.13	\$ 97.30	\$ 80.79	\$ 57.44	\$ 495.24
77							
78 COG Rate - (Seasonal)	\$ 0.7763	\$ 0.7763	\$ 0.7763	\$ 0.7763	\$ 0.7763	\$ 0.7763	\$ 0.7763
79 COG amount	\$ 65.48	\$ 91.94	\$ 106.21	\$ 101.38	\$ 80.60	\$ 51.21	\$ 496.82
80							
81 LDAC	\$ 0.1180	\$ 0.1180	\$ 0.1213	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1565
82 LDAC amount	\$ 9.95	\$ 13.98	\$ 16.60	\$ 25.94	\$ 20.62	\$ 13.10	\$ 100.18
83							
84 Total Bill	\$ 144.20	\$ 195.71	\$ 223.94	\$ 224.62	\$ 182.00	\$ 121.75	\$ 1,092.24

DIFFERENCE:

85 Total Bill	\$0.24	\$0.34	(\$0.05)	(\$10.15)	(\$8.07)	(\$5.13)	(\$22.81)
86 % Change	0.17%	0.18%	-0.02%	-4.52%	-4.43%	-4.21%	-2.09%
87							
88 Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90							
91 COG & LDAC	\$ 0.24	\$ 0.34	(\$0.05)	(\$10.15)	(\$8.07)	(\$5.13)	(\$22.81)
92 % Change	0.32%	0.32%	-0.04%	-7.97%	-7.97%	-7.97%	-3.82%

Annual Bill Comparisons, Nov 23 - Apr 24 Actual Rates vs Nov 24 - Apr 25

GAP Rate

November 1, 2024 - April 30, 2025

Residential Heating (R4-GAP)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EST	EST	EST	EST	EST	EST	Winter
	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Nov-Apr
93 PROPOSED R-4 GAP							
94							
95 average Usage (Therms)	84	118	137	131	104	66	640
96							
97 Winter:							
98 Cust. Chg	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
99 Headblock \$ 0.3694	\$ 31.16	\$ 43.75	\$ 50.54	\$ 48.24	\$ 38.35	\$ 24.37	\$ 236.41
100 Tailblock \$ 0.3694							
101 HB Threshold -							
102							
103 Total Base Rate Amount	\$ 47.92	\$ 60.51	\$ 67.30	\$ 65.00	\$ 55.11	\$ 41.13	\$ 336.97
104							
105 COG Rate - (Seasonal)	\$ 0.3732	\$ 0.3732	\$ 0.3732	\$ 0.3732	\$ 0.3732	\$ 0.3732	\$ 0.3732
106 COG amount	\$ 31.48	\$ 44.20	\$ 51.06	\$ 48.74	\$ 38.75	\$ 24.62	\$ 238.86
107							
108 LDAC	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986
109 LDAC amount	\$ 16.75	\$ 23.52	\$ 27.17	\$ 25.94	\$ 20.62	\$ 13.10	\$ 127.10
110							
111 Total Bill	\$ 96.15	\$ 128.23	\$ 145.54	\$ 139.68	\$ 114.48	\$ 78.85	\$ 702.93

November 1, 2023 - April 30, 2024

Residential Heating (R4-GAP)

	ACT	ACT	ACT	ACT	ACT	ACT	Winter
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Nov-Apr
112 CURRENT R-4 GAP							
113							
114 average Usage (Therms)	84	118	137	131	104	66	640
115							
116 Winter:							
117 Cust. Chg	\$ 9.22	\$ 9.22	\$ 9.22	\$ 9.22	\$ 9.22	\$ 9.22	\$ 55.32
118 Headblock \$ 0.3694	\$ 52.01	\$ 73.04	\$ 84.37	\$ 80.54	\$ 64.03	\$ 40.68	\$ 394.68
119 Tailblock \$ 0.3694							
120 HB Threshold -							
121							
122 Total Base Rate Amount	\$ 61.23	\$ 82.26	\$ 93.59	\$ 89.76	\$ 73.25	\$ 49.90	\$ 450.00
123							
124 COG Rate - (Seasonal)	\$ 0.4160	\$ 0.3986	\$ 0.3553	\$ 0.3656	\$ 0.2771	\$ 0.1897	\$ 0.3437
125 COG amount	\$ 35.08	\$ 47.21	\$ 48.61	\$ 47.75	\$ 28.77	\$ 12.51	\$ 219.95
126							
127 LDAC	\$ 0.1180	\$ 0.1180	\$ 0.1213	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1565
128 LDAC amount	\$ 9.95	\$ 13.98	\$ 16.60	\$ 25.94	\$ 20.62	\$ 13.10	\$ 100.18
129							
130 Total Bill	\$ 106.27	\$ 143.45	\$ 158.80	\$ 163.45	\$ 122.64	\$ 75.52	\$ 770.13

DIFFERENCE:

131 Total Bill	(\$10.12)	(\$15.21)	(\$13.27)	(\$23.77)	(\$8.16)	\$3.33	(\$67.19)
132 % Change	-9.53%	-10.60%	-8.35%	-14.54%	-6.65%	4.41%	-8.73%
133							
134 Base Rate	\$ (13.32)	\$ (21.75)	\$ (26.29)	\$ (24.76)	\$ (18.14)	\$ (8.77)	\$ (113.03)
135 % Change	-21.75%	-26.44%	-28.09%	-27.58%	-24.76%	-17.58%	-25.12%
136							
137 COG & LDAC	\$ 3.19	\$ 6.54	\$ 13.03	\$ 0.99	\$ 9.98	\$ 12.11	\$ 45.83
138 % Change	7.09%	10.68%	19.98%	1.35%	20.20%	47.27%	14.32%

Annual Bill Comparisons, Nov 23 - Apr 24 Actual Rates vs Nov 24 - Apr 25
November 1, 2024 - April 30, 2025

Commercial Rate (G-41)		(1)	(2)	(3)	(4)	(5)	(6)	(7)
139	PROPOSED G-41	EST	EST	EST	EST	EST	EST	Winter
140		Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Nov-Apr
141	average Usage (Therms)	261	390	482	458	334	185	2,111
142								
143	Winter: <u>11/1/23 - Current</u>							
144	Cust. Chg	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 397.38
145	Headblock \$ 0.5367	\$ 53.67	\$ 53.67	\$ 53.67	\$ 53.67	\$ 53.67	\$ 53.67	\$ 322.02
146	Tailblock \$ 0.3692	\$ 59.38	\$ 107.19	\$ 141.00	\$ 132.25	\$ 86.54	\$ 31.38	\$ 557.75
147	HB Threshold 100							
148								
149	Total Base Rate Amount	\$ 179.28	\$ 227.09	\$ 260.90	\$ 252.15	\$ 206.44	\$ 151.28	\$ 1,277.15
150								
151	COG Rate - (Seasonal)	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786
152	COG amount	\$ 177.01	\$ 264.87	\$ 327.02	\$ 310.95	\$ 226.93	\$ 125.54	\$ 1,432.31
153								
154	LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874
155	LDAC amount	\$ 22.80	\$ 34.11	\$ 42.12	\$ 40.05	\$ 29.23	\$ 16.17	\$ 184.47
156								
157	Total Bill	\$379.09	\$526.07	\$630.04	\$603.15	\$462.60	\$292.99	\$2,893.94

November 1, 2023 - April 30, 2024
Commercial Rate (G-41)

CURRENT G-41		ACT	ACT	ACT	ACT	ACT	ACT	Winter
158		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Nov-Apr
159	average Usage (Therms)	261	390	482	458	334	185	2,111
160								
161	Winter: <u>11/1/23 - Current</u>							
162	Cust. Chg	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 397.38
163	Headblock \$ 0.5367	\$ 53.67	\$ 53.67	\$ 53.67	\$ 53.67	\$ 53.67	\$ 53.67	\$ 322.02
164	Tailblock \$ 0.3692	\$ 59.38	\$ 107.19	\$ 141.00	\$ 132.25	\$ 86.54	\$ 31.38	\$ 557.75
165	HB Threshold 100							
166								
167	Total Base Rate Amount	\$ 179.28	\$ 227.09	\$ 260.90	\$ 252.15	\$ 206.44	\$ 151.28	\$ 1,277.15
168								
169	COG Rate - (Seasonal)	\$ 0.7561	\$ 0.7246	\$ 0.6458	\$ 0.6646	\$ 0.5037	\$ 0.3447	\$ 0.6292
170	COG amount	\$ 197.23	\$ 282.82	\$ 311.21	\$ 304.53	\$ 168.44	\$ 63.77	\$ 1,328.01
171								
172	LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0924
173	LDAC amount	\$ 24.96	\$ 37.35	\$ 47.18	\$ 40.05	\$ 29.23	\$ 16.17	\$ 194.94
174								
175								
176	Total Bill	\$401.47	\$547.26	\$619.29	\$596.73	\$404.11	\$231.22	\$2,800.09

DIFFERENCE:

177	Total Bill	\$ (22.38)	\$ (21.19)	\$ 10.75	\$ 6.42	\$ 58.49	\$ 61.77	\$ 93.84
178	% Change	-5.57%	-3.87%	1.74%	1.08%	14.47%	26.72%	3.35%
179								
180	Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
182								
183	COG & LDAC	\$ (22.38)	\$ (21.19)	\$ 10.75	\$ 6.42	\$ 58.49	\$ 61.77	\$ 93.84
184	% Change	-10.07%	-6.62%	3.00%	1.86%	29.59%	77.27%	6.16%

Annual Bill Comparisons, Nov 23 - Apr 24 Actual Rates vs Nov 24 - Apr 25
 November 1, 2024 - April 30, 2025
 C&I High Winter Use Medium G-42

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
185 PROPOSED G-42	EST	EST	EST	EST	EST	EST	Winter
186	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Nov-Apr
187 average Usage (Therms)	2,543	3,519	4,174	3,998	3,106	1,898	19,238
188	11/1/23 - Current						
189 Winter:							
190 Cust. Chg	\$ 198.65	\$ 198.65	\$ 198.65	\$ 198.65	\$ 198.65	\$ 198.65	\$ 1,191.90
191 Headblock \$ 0.4884	\$ 488.40	\$ 488.40	\$ 488.40	\$ 488.40	\$ 488.40	\$ 488.40	\$ 2,930.40
192 Tailblock \$ 0.3336	\$ 514.75	\$ 840.22	\$ 1,059.01	\$ 1,000.17	\$ 702.51	\$ 299.45	\$ 4,416.11
193 HB Threshold 1,000							
194							
195 Total Base Rate Amount	\$ 1,201.80	\$ 1,527.27	\$ 1,746.06	\$ 1,687.22	\$ 1,389.56	\$ 986.50	\$ 8,538.41
196							
197 COG Rate - (Seasonal)	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786	\$ 0.6786
198 COG amount	\$ 1,725.69	\$ 2,387.76	\$ 2,832.82	\$ 2,713.13	\$ 2,107.62	\$ 1,287.73	\$ 13,054.74
199							
200 LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874
201 LDAC amount	\$ 222.26	\$ 307.53	\$ 364.85	\$ 349.44	\$ 271.45	\$ 165.85	\$ 1,681.38
202							
203 Total Bill	\$ 3,149.74	\$ 4,222.56	\$ 4,943.73	\$ 4,749.79	\$ 3,768.63	\$ 2,440.08	\$ 23,274.53

November 1, 2023 - April 30, 2024
 C&I High Winter Use Medium G-42

204 CURRENT G-42	ACT	ACT	ACT	ACT	ACT	ACT	Winter
205	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Nov-Apr
206 average Usage (Therms)	2,543	3,519	4,174	3,998	3,106	1,898	19,238
207	11/1/23 - Current						
208 Winter:							
209 Cust. Chg	\$ 198.65	\$ 198.65	\$ 198.65	\$ 198.65	\$ 198.65	\$ 198.65	\$ 1,191.90
210 Headblock \$ 0.4884	\$ 488.40	\$ 488.40	\$ 488.40	\$ 488.40	\$ 488.40	\$ 488.40	\$ 2,930.40
211 Tailblock \$ 0.3336	\$ 514.75	\$ 840.22	\$ 1,059.01	\$ 1,000.17	\$ 702.51	\$ 299.45	\$ 4,416.11
212 HB Threshold 1,000							
213							
214 Total Base Rate Amount	\$ 1,201.80	\$ 1,527.27	\$ 1,746.06	\$ 1,687.22	\$ 1,389.56	\$ 986.50	\$ 8,538.41
215							
216 COG Rate - (Seasonal)	\$ 0.7561	\$ 0.7246	\$ 0.6458	\$ 0.6646	\$ 0.5037	\$ 0.3447	\$ 0.6261
217 COG amount	\$ 1,922.77	\$ 2,549.62	\$ 2,695.89	\$ 2,657.15	\$ 1,564.41	\$ 654.11	\$ 12,043.95
218							
219 LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0923
220 LDAC amount	\$ 243.37	\$ 336.74	\$ 408.68	\$ 349.44	\$ 271.45	\$ 165.85	\$ 1,775.52
221							
222 Total Bill	\$ 3,367.94	\$ 4,413.62	\$ 4,850.64	\$ 4,693.82	\$ 3,225.42	\$ 1,806.46	\$ 22,357.89

DIFFERENCE:

223 Total Bill	\$ (218.19)	\$ (191.06)	\$ 93.09	\$ 55.97	\$ 543.21	\$ 633.62	\$ 916.64
224 % Change	-6.48%	-4.33%	1.92%	1.19%	16.84%	35.08%	4.10%
225							
226 Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
227 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
228							
229 COG & LDAC	\$ (218.19)	\$ (191.06)	\$ 93.09	\$ 55.97	\$ 543.21	\$ 633.62	\$ 916.64
230 % Change	-10.07%	-6.62%	3.00%	1.86%	29.59%	77.27%	6.63%

Annual Bill Comparisons, Nov 23 - Apr 24 Actual Rates vs Nov 24 - Apr 25
November 1, 2024 - April 30, 2025

Commercial Rate (G-52)		(1)	(2)	(3)	(4)	(5)	(6)	(7)
231	PROPOSED G-52	EST	EST	EST	EST	EST	EST	Winter
232		Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Nov-Apr
233	average Usage (Therms)	1,907	2,294	2,692	2,308	2,175	1,933	13,309
234								
235	Winter: <u>11/1/23 - Current</u>							
236	Cust. Chg	\$ 198.48	\$ 198.48	\$ 198.48	\$ 198.48	\$ 198.48	\$ 198.48	\$ 1,190.88
237	Headblock \$ 0.2788	\$ 278.80	\$ 278.80	\$ 278.80	\$ 278.80	\$ 278.80	\$ 278.80	\$ 1,672.80
238	Tailblock \$ 0.1905	\$ 172.84	\$ 246.42	\$ 322.30	\$ 249.17	\$ 223.93	\$ 177.74	\$ 1,392.39
239	HB Threshold 1,000							
240								
241	Total Base Rate Amount	\$ 650.12	\$ 723.70	\$ 799.58	\$ 726.45	\$ 701.21	\$ 655.02	\$ 4,256.07
242								
243	COG Rate - (Seasonal)	\$0.6789	\$0.6789	\$0.6789	\$0.6789	\$0.6789	\$0.6789	\$ 0.6789
244	COG amount	\$ 1,294.87	\$ 1,557.08	\$ 1,827.51	\$ 1,566.87	\$ 1,476.93	\$ 1,312.32	\$ 9,035.58
245								
246	LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874
247	LDAC amount	\$ 166.70	\$ 200.45	\$ 235.27	\$ 201.72	\$ 190.14	\$ 168.95	\$ 1,163.22
248								
249	Total Bill	\$2,111.68	\$2,481.23	\$2,862.37	\$2,495.03	\$2,368.27	\$2,136.28	\$14,454.87

November 1, 2023 - April 30, 2024
Commercial Rate (G-52)

CURRENT G-52		ACT	ACT	ACT	ACT	ACT	ACT	Winter
250		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Nov-Apr
251								
252	average Usage (Therms)	1,907	2,294	2,692	2,308	2,175	1,933	13,309
253								
254	Winter: <u>11/1/23 - Current</u>							
255	Cust. Chg	\$ 198.48	\$ 198.48	\$ 198.48	\$ 198.48	\$ 198.48	\$ 198.48	\$ 1,190.88
256	Headblock \$ 0.2788	\$ 278.80	\$ 278.80	\$ 278.80	\$ 278.80	\$ 278.80	\$ 278.80	\$ 1,672.80
257	Tailblock \$ 0.1905	\$ 172.84	\$ 246.42	\$ 322.30	\$ 249.17	\$ 223.93	\$ 177.74	\$ 1,392.39
258	HB Threshold 1,000							
259								
260	Total Base Rate Amount	\$ 650.12	\$ 723.70	\$ 799.58	\$ 726.45	\$ 701.21	\$ 655.02	\$ 4,256.07
261								
262	COG Rate - (Seasonal)	\$ 0.7573	\$ 0.7258	\$ 0.6470	\$ 0.6658	\$ 0.5049	\$ 0.3459	\$ 0.6127
263	COG amount	\$ 1,444.40	\$ 1,664.65	\$ 1,741.64	\$ 1,536.64	\$ 1,098.40	\$ 668.63	\$ 8,154.35
264								
265	LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0921
266	LDAC amount	\$ 182.53	\$ 219.49	\$ 263.53	\$ 201.72	\$ 190.14	\$ 168.95	\$ 1,226.35
267								
268	Total Bill	\$2,277.05	\$2,607.83	\$2,804.76	\$2,464.80	\$1,989.74	\$1,492.59	\$13,636.77

DIFFERENCE:

269	Total Bill	\$ (165.36)	\$ (126.60)	\$ 57.61	\$ 30.23	\$ 378.53	\$ 643.69	\$ 818.10
270	% Change	-7.26%	-4.85%	2.05%	1.23%	19.02%	43.13%	6.00%
271								
272	Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273	% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
274								
275	COG & LDAC	\$ (165.36)	\$ (126.60)	\$ 57.61	\$ 30.23	\$ 378.53	\$ 643.69	\$ 818.10
276	% Change	-10.16%	-6.72%	2.87%	1.74%	29.38%	76.85%	8.72%

Residential Heating

	<u>Winter 2023-2024</u>	<u>Winter 2024-2025</u>
277 Customer Charge	\$ -	\$ -
278 First 100 Therms	\$ 0.6167	\$ 0.6167
279 Excess 100 Therms	\$ 0.6167	\$ 0.6167
280 LDAC	\$ 0.1565	\$ 0.1986
281 COG	\$ 0.6249	\$ 0.6786
282 Total Adjust	\$ 0.7814	\$ 0.8772

		<u>Winter 2023-24 @</u>	<u>Winter 2024-25 @</u>	Total		Base Rate		COG		LDAC	
				\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact
283		\$0.7814	\$0.8772	\$0.10	12%						
284 Cooking alone	5	\$6.99	\$7.47	\$0.48	6.85%	\$0.00	0%	\$0.27	4%	\$0.21	3.01%
285	10	\$13.98	\$14.94	\$0.96	6.85%	\$0.00	0%	\$0.54	4%	\$0.42	3.01%
286	20	\$27.96	\$29.88	\$1.92	6.85%	\$0.00	0%	\$1.07	4%	\$0.84	3.01%
287 Water Heating alone	30	\$41.94	\$44.82	\$2.87	6.85%	\$0.00	0%	\$1.61	4%	\$1.26	3.01%
288	45	\$62.91	\$67.23	\$4.31	6.85%	\$0.00	0%	\$2.42	4%	\$1.89	3.01%
289	50	\$69.91	\$74.70	\$4.79	6.85%	\$0.00	0%	\$2.69	4%	\$2.10	3.01%
290 Heating Alone	80	\$104.86	\$112.04	\$7.18	6.85%	\$0.00	0%	\$4.03	4%	\$3.15	3.01%
291	125	\$185.95	\$198.69	\$12.74	6.85%	\$0.00	0%	\$7.15	4%	\$5.59	3.01%
292	150	\$209.72	\$224.09	\$14.37	6.85%	\$0.00	0%	\$8.06	4%	\$6.31	3.01%
293	200	\$279.62	\$298.78	\$19.16	6.85%	\$0.00	0%	\$10.75	4%	\$8.41	3.01%

Variance Analysis of the Components of the Winter 2023-2024 Actual Results vs Proposed Winter 2024-2025 Cost of Gas Rate

	WINTER 2023-2024 ACTUAL RESULTS (6 months actual)			WINTER 2024-2025 (6 months Proposed)		
	THERM SENDOUT	COSTS	EFFECT ON COST OF GAS	THERM SENDOUT	COSTS	EFFECT ON COST OF GAS
1 Therm Sales (COG)	77,461,592			88,888,172		
2						
3						
4						
5						
6 Demand Charges		\$ 9,957,778	0.1286		\$ 14,124,307	\$ 0.1589
7						
8 Purchased Gas		25,749,770	0.3324	63,648,343	40,009,791	0.4501
9						
10 Storage/Produced Gas		-	-	24,450,751	8,288,280	0.0932
11						
12 Hedging (Gain)/Loss		-	-		(4,494,900)	(0.0506)
13						
14						
15 Total Volumes and Cost	81,653,073	\$ 35,707,548	\$ 0.4610	88,099,094	\$ 57,927,477	\$ 0.6517
16						
17 Direct Costs						
18 Prior Period Balance		\$ 8,548,887	\$ 0.1104		\$ 306,763	\$ 0.0035
19 Interest		927,526	0.0120		180,337	0.0020
20 Prior Period Adjustment		-	-		23,633	0.0003
21 Broker Revenues		(206,870)	(0.0027)		30,408	0.0003
22 Refunds from Suppliers		-	-		-	-
23 Fuel Financing		861,872	0.0111		462,146	0.0052
24 Transportation CGA Revenues		(90,781)	(0.0012)		62,123	0.0007
25 280 Day Margin		-	-		-	-
26 Interruptible Sales Margin		-	-		-	-
27 Capacity Release and Off System Sales Margins		(2,159,873)	(0.0279)		(2,836,642)	(0.0319)
28 Hedging Costs		-	-		-	-
29 FPO Admin Costs		62,993	0.0008		62,993	0.0007
30 Indirect Costs						
31 Misc Overhead		-	-		-	-
32 Occupant Disallowance/Credits		-	-		-	-
33 Production & Storage		3,685,458	0.0476		3,685,459	0.0415
34 Bad Debt Adjustment %		-	-		1,032,904	0.0116
35 Cashout, Broker penalty, Canadian Managed,...		-	-		-	-
36 Total Adjusted Cost		\$ 47,336,759	\$ 0.6111		\$ 60,937,601	\$ 0.6856

Load Migration From Sales to Transportation in the C&I High and Low Winter Use Classes

July 2023 - June 2024 Normalized Sales and Transportation Volumes (Therms)

	C&I Rate Classes	Annual Sales	% of Total by Class	% of Sales to Total Volume by Class
1	G-41	16,366,543	41.36%	77.16%
2	G-42	12,254,002	30.96%	41.06%
3	G-43	4,169,251	10.54%	36.88%
4	G-51	2,474,194	6.25%	73.41%
5	G-52	2,729,502	6.90%	33.67%
6	G-53	937,629	2.37%	9.95%
7	G-54	642,605	1.62%	4.24%
8				
9	Total C/I	39,573,727	100.00%	
10				
11				% of Transportation to Total Volume by Class
12		Annual Transportation	% of Total by Class	
13				
14	G-41	4,845,547	8.23%	22.84%
15	G-42	17,591,227	29.89%	58.94%
16	G-43	7,136,280	12.13%	63.12%
17	G-51	896,373	1.52%	26.59%
18	G-52	5,377,802	9.14%	66.33%
19	G-53	8,485,991	14.42%	90.05%
20	G-54	14,513,586	24.66%	95.76%
21				
22	Total C/I	58,846,806	100.00%	
23				
24			% of Total by Class	
25	Sales & Transportation	Total		
26	G-41	21,212,090	21.55%	
27	G-42	29,845,229	30.32%	
28	G-43	11,305,531	11.49%	
29	G-51	3,370,567	3.42%	
30	G-52	8,107,304	8.24%	
31	G-53	9,423,620	9.57%	
32	G-54	15,156,191	15.40%	
33				
34	Total C/I	98,420,533	100.00%	

Delivered Costs of Winter Supplies to Pipeline Delivered Supplies from the Prior Year

	Off-Peak	Peak	Total	
	May 23 - Oct 23	Nov 23 - Apr 24	May 23 - Apr 24	
	(Therms)	(Therms)	(Therms)	
1 Pipeline Deliveries	16,240,491	77,561,433	93,801,924	
2 All Others	320,270	4,091,640	4,411,910	
3	16,560,761	81,653,073	98,213,834	
4				Ratio
5 Total Winter Supplies				81,653,073
6 Total Pipeline Deliveries				93,801,924
7				
8 Ratio Winter Supplies to Pipeline Supplies				0.870

July and August Consumption of C&I High and Low Winter Classes as a Percentage of Their Annual Consumption

C&I Sales						
	Normalized (Therms)	Jul-23	Aug-23	Jul - Aug Total	Total Annual	% of Jul-Aug to Total
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f) = (d) / (e)
1	G-41	167,439	188,657	356,095	16,366,543	2.18%
2	G-42	163,973	185,840	349,813	12,254,002	2.85%
3	G-43	71,187	86,412	157,598	4,169,251	3.78%
4	G-51	147,893	160,896	308,789	2,474,194	12.48%
5	G-52	154,455	166,927	321,382	2,729,502	11.77%
6	G-53	72,717	84,324	157,041	937,629	16.75%
7	G-54	32,607	33,010	65,617	642,605	10.21%
8						
9						
10	Total C/I	810,270	906,066	1,716,336	39,573,727	4.34%

Forecast of Firm Transportation Volumes and Cost of Gas Revenues

Firm Transportation

		Therms 1/	Cost of Gas Rate 2/	Cost of Gas Revenue
1	Nov-24	6,395,064	\$ 0.0014	\$ 9,263
2	Dec-24	7,675,681	0.0014	11,118
3	Jan-25	8,898,558	0.0014	12,889
4	Feb-25	7,661,247	0.0014	11,097
5	Mar-25	7,132,755	0.0014	10,332
6	Apr-25	<u>5,125,445</u>	0.0014	<u>7,424</u>
7				
8	Total	<u>42,888,750</u>		<u>\$ 62,123</u>
9				

11 1/ Per Schedule 10B, line 26. Excludes special contract volumes subject to transportation cost of gas.

12 2/ Refer to Pk Tariff Page 98 for calculation of rate.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing
Fixed Price Option

Nov - Apr:	Participation	Premium	FPO Volumes	Premium Revenue	Residential FPO Rate	Initial Residential COG Rate	Residential Total Bill - FPO Rate	Residential Total Bill - COG Rate	Difference	% Difference	Commercial FPO Rate	Commercial Average COG Rate	Commercial Total Bill - FPO Rate	Commercial Total Bill - COG Rate	Difference	% Difference
1 1998-1999	6.0%				\$ 0.3927	\$ 0.3722	\$ 943.37	\$ 926.93	\$ 16.44	1.77%	\$ 0.3927	\$ 0.3736	\$ 1,570.86	\$ 1,546.08	\$ 24.79	1.60%
2 1999-2000	9.0%				\$ 0.4724	\$ 0.4628	\$ 679.85	\$ 672.22	\$ 7.63	1.13%	\$ 0.4724	\$ 0.4636	\$ 1,161.81	\$ 1,149.15	\$ 12.67	1.10%
3 2000-2001	20.0%				\$ 0.6408	\$ 0.7656	\$ 816.25	\$ 916.09	\$ (99.84)	-10.90%	\$ 0.6408	\$ 0.7189	\$ 1,376.64	\$ 1,533.43	\$ (156.79)	-10.22%
4 2001-2002	24.0%				\$ 0.5141	\$ 0.4818	\$ 790.65	\$ 760.55	\$ 30.10	3.96%	\$ 0.5238	\$ 0.4928	\$ 1,301.07	\$ 1,256.88	\$ 44.19	3.52%
5 2002-2003	24.0%	\$ 0.0051	25,107,016	\$ 128,045.78	\$ 0.5553	\$ 0.5758	\$ 821.32	\$ 840.44	\$ (19.11)	-2.27%	\$ 0.5658	\$ 0.5860	\$ 1,344.02	\$ 1,372.86	\$ (28.84)	-2.10%
6 2003-2004	23.0%	\$ 0.0219	25,220,575	\$ 552,330.59	\$ 0.8597	\$ 0.8220	\$ 1,115.55	\$ 1,080.46	\$ 35.09	3.25%	\$ 0.8759	\$ 0.8352	\$ 1,798.38	\$ 1,740.30	\$ 58.08	3.34%
7 2004-2005	29.6%	\$ 0.0100	27,378,128	\$ 273,781.28	\$ 0.8925	\$ 0.9425	\$ 1,142.96	\$ 1,189.55	\$ (46.60)	-3.92%	\$ 0.9092	\$ 0.9562	\$ 1,844.75	\$ 1,911.86	\$ (67.10)	-3.51%
8 2005-2006	29.8%	\$ 0.0200	25,944,091	\$ 518,881.82	\$ 1.2951	\$ 1.1342	\$ 1,526.01	\$ 1,376.01	\$ 150.00	10.90%	\$ 1.3192	\$ 1.1686	\$ 2,450.66	\$ 2,235.77	\$ 214.89	9.61%
9 2006-2007	15.1%	\$ 0.0200	13,135,684	\$ 262,713.68	\$ 1.2664	\$ 1.1656	\$ 1,509.79	\$ 1,415.80	\$ 93.99	6.64%	\$ 1.2666	\$ 1.1647	\$ 2,321.15	\$ 2,175.70	\$ 145.45	6.68%
10 2007-2008	15.8%	\$ 0.0200	14,078,553	\$ 281,571.06	\$ 1.2043	\$ 1.1746	\$ 1,433.09	\$ 1,405.40	\$ 27.69	1.97%	\$ 1.2044	\$ 1.1725	\$ 2,232.39	\$ 2,186.92	\$ 45.47	2.08%
11 2008-2009	15.2%	\$ 0.0200	13,041,335	\$ 260,826.70	\$ 1.2835	\$ 1.0888	\$ 1,555.31	\$ 1,373.85	\$ 181.46	13.21%	\$ 1.2836	\$ 1.0958	\$ 2,467.49	\$ 2,199.54	\$ 267.95	12.18%
12 2009-2010	11.4%	\$ 0.0200	8,405,413	\$ 168,108.26	\$ 0.9863	\$ 0.9416	\$ 1,250.80	\$ 1,209.12	\$ 41.69	3.45%	\$ 0.9865	\$ 0.9408	\$ 1,984.29	\$ 1,919.03	\$ 65.26	3.40%
13 2010-2011	12.6%	\$ 0.0200	10,379,804	\$ 207,596.08	\$ 0.8420	\$ 0.8029	\$ 1,175.03	\$ 1,138.58	\$ 36.45	3.20%	\$ 0.8434	\$ 0.8030	\$ 1,880.96	\$ 1,823.34	\$ 57.63	3.16%
14 2011-2012	11.9%	\$ 0.0200	7,835,197	\$ 156,703.94	\$ 0.8126	\$ 0.7309	\$ 1,165.61	\$ 1,089.44	\$ 76.17	6.99%	\$ 0.8129	\$ 0.7327	\$ 1,845.28	\$ 1,730.88	\$ 114.40	6.61%
15 2012-2013	10.9%	\$ 0.0200	8,179,524	\$ 163,590.48	\$ 0.6919	\$ 0.7680	\$ 743.03	\$ 792.48	\$ (49.45)	-6.24%	\$ 0.6936	\$ 0.7724	\$ 1,989.86	\$ 2,132.90	\$ (143.03)	-6.71%
16 2013-2014	10.5%	\$ 0.0200	8,930,779	\$ 178,615.58	\$ 0.9095	\$ 1.1086	\$ 857.72	\$ 981.21	\$ (123.49)	-12.59%	\$ 0.9108	\$ 1.1158	\$ 2,995.66	\$ 3,393.08	\$ (397.41)	-11.71%
17 2014-2015	15.1%	\$ 0.0795	9,297,789	\$ 739,174.23	\$ 1.2425	\$ 1.1230	\$ 1,127.66	\$ 948.07	\$ 179.59	18.94%						
18 2015-2016	15.3%	\$ 0.0200	4,941,157	\$ 98,823.14	\$ 0.7716	\$ 0.7516	\$ 869.15	\$ 712.73	\$ 156.42	21.95%						
19 2016-2017	11.5%	\$ 0.0106	5,419,967	\$ 57,451.65	\$ 0.7268	\$ 0.7162	\$ 827.14	\$ 812.38	\$ 14.76	1.82%						
20 2017-2018	10.6%	\$ 0.0200	5,298,900	\$ 105,978.00	\$ 0.6645	\$ 0.6445	\$ 878.70	\$ 865.94	\$ 12.76	1.47%						
21 2018-2019	10.8%	\$ 0.0200	5,708,925	\$ 114,178.50	\$ 0.7611	\$ 0.7411	\$ 984.83	\$ 972.12	\$ 12.71	1.31%						
22 2019-2020	7.2%	\$ 0.0200	3,447,167	\$ 68,943.34	\$ 0.6403	\$ 0.6203	\$ 930.46	\$ 917.74	\$ 12.72	1.39%						
23 2020-2021	11.1%	\$ 0.0200	5,373,268	\$ 107,465.36	\$ 0.5771	\$ 0.5571	\$ 895.32	\$ 882.60	\$ 12.72	1.44%						
24 2021-2022	12.0%	\$ 0.0200	5,800,339	\$ 116,006.78	\$ 1.1539	\$ 1.1339	\$ 1,333.97	\$ 1,320.63	\$ 13.34	1.01%						
25 2022-2023	8.5%	\$ 0.0200	3,765,099	\$ 75,301.97	\$ 1.4500	\$ 1.4300	\$ 1,466.88	\$ 1,453.54	\$ 13.34	0.92%						
26 2023-2024	12.0%	\$ 0.0200	5,140,358	\$ 102,807.16	\$ 0.7763	\$ 0.7563	\$ 1,059.35	\$ 1,046.55	\$ 12.80	1.22%						
27 2024-2025					\$ 0.6986	\$ 0.6786	\$ 1,069.35	\$ 1,056.63	\$ 12.72	1.20%						
28 Total									\$ 812.09						\$ 257.59	

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing
Short-Term Debt Limitations**

Schedule 24
Page 1 of 1

	<u>For Purposes of Fuel Financing</u>	
Total Direct Gas Costs	\$	55,639,395
Total Indirect Gas Costs		<u>4,736,843</u>
Total Gas Costs	\$	60,376,238
% of Debt to Total Gas Costs		30%
Short Term Debt	\$	18,112,871
	<u>For Purposes Other Than Fuel Financing</u>	
12/31/2024 Projected Net Plant	\$	619,517,380
% of Debt to Net Plant		20%
Short Term Debt	\$	123,903,476

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing
Company Allowance Calculation &
Lost and Unaccounted For Gas ("LAUF") Calculation**

Company Allowance Calculation

	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Total
1 Total Sendout- Therms	5,064,465	5,277,670	5,593,807	8,820,545	18,994,856	20,836,034	27,185,708	22,975,636	18,789,145	13,459,147	7,215,218	5,219,925	159,432,155
2 Total Throughput - Therms	5,110,353	5,223,618	5,223,506	5,674,523	10,823,794	19,141,951	21,616,313	25,121,138	21,716,898	17,406,603	11,679,337	6,488,655	155,226,688
3 Variance	(45,888)	54,052	370,301	3,146,023	8,171,062	1,694,084	5,569,395	(2,145,502)	(2,927,753)	(3,947,457)	(4,464,120)	(1,268,730)	4,205,467
4 Company Allowance													2.64%

Lost and Unaccounted For Gas ("LAUF") Calculation

	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Total
5 Total Sendout- Therms	5,064,465	5,277,670	5,593,807	8,820,545	18,994,856	20,836,034	27,185,708	22,975,636	18,789,145	13,459,147	7,215,218	5,219,925	159,432,155
6 Total Throughput- Therms	5,110,353	5,223,618	5,223,506	5,674,523	10,823,794	19,141,951	21,616,313	25,121,138	21,716,898	17,406,603	11,679,337	6,488,655	155,226,688
7 Company Use	1,971	1,982	6,067	5,302	17,823	84,495	37,797	34,443	17,377	12,808	5,394	1,922	227,379
8 Variance	(47,859)	52,070	364,234	3,140,721	8,153,239	1,609,588	5,531,599	(2,179,945)	(2,945,130)	(3,960,265)	(4,469,513)	(1,270,651)	3,978,088
9 LAUF													2.50%

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Peak 2024 – 2025 Winter Cost of Gas Filing
Fuel Inventory Revenue Requirement

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		5 Quarter Avg	Jun-23 Q2 2023	Sep-23 Q3 2023	Dec-23 Q4 2023	Mar-24 Q1 2024	Jun-24 Q2 2024
1							
2	Gas Stored Underground	\$ 2,446,526	\$ 2,894,784	\$ 3,761,153	\$ 3,276,263	\$ 572,526	\$ 1,727,906
3	Fuel Stock - Propane	\$ 1,614,911	\$ 1,555,784	\$ 1,688,750	\$ 1,689,153	\$ 1,635,581	\$ 1,505,289
4	UG Storage - LNG	\$ 91,225	\$ 114,826	\$ 137,476	\$ 55,245	\$ 70,443	\$ 78,136
5		<u>\$ 4,152,663</u>					
6	ROR		8.76% Pre-Tax Rate of 6.64% and Statutory Tax Rate of 27.08%				
		\$ 363,666					
7	Income Tax Gross-up	1.2708					
8	Revenue Requirement	<u>\$ 462,146</u>					

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Off-Peak 2025 Summer Cost of Gas Filing**

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Tab	Title	Description
OP Summary	Summary	Cost of Gas Summary
	Schedule 1	N/A - Summary of Supply and Demand Forecast is no longer included in this filing
	Schedule 2	N/A - Contracts Ranked on a per Unit Cost Basis is no longer included in this filing
OP Schedule 3	Schedule 3, Page 1	COG (Over)/Under Cumulative Recovery Balances and Interest Calculation
	Schedule 3, Page 2	Working Capital (Over)/Under Cumulative Recovery Balances and Interest Calculation
	Schedule 3, Page 3	Bad Debt (Over)/Under Cumulative Recovery Balances and Interest Calculation
	Schedule 3, Page 4	COG, Working Capital, and Bad Debt Rate Calculations
OP Schedule 4	Schedule 4	Adjustments to Gas Costs
OP Schedule 5	Schedule 5, Page 1	Demand Costs
	Schedule 5, Page 2	Demand Volumes
	Schedule 5, Page 3	Firm Transportation Rates
OP Schedule 6	Schedule 6, Page 1	Supply and Commodity Costs
	Schedule 6, Page 1	Supply and Commodity Volumes
	Schedule 6, Page 3-5	Firm Transportation Rates
	Schedule 7	N/A - NYMEX Futures @ Henry Hub is no longer included as a separate schedule - see Schedule 6
OP Schedule 8	Schedule 8, Page 1	Annual Bill Comparisons, May 24 - Oct 24 Actual Rates vs May 25 - Oct 25 for R-3 Non-FPO
	Schedule 8, Page 2	Annual Bill Comparisons, May 24 - Oct 24 Actual Rates vs May 25 - Oct 25 for R-4 GAP
	Schedule 8, Page 3	Annual Bill Comparisons, May 24 - Oct 24 Actual Rates vs May 25 - Oct 25 for G-41
	Schedule 8, Page 4	Annual Bill Comparisons, May 24 - Oct 24 Actual Rates vs May 25 - Oct 25 for G-41
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	Schedule 8, Page 6	Residential Heating
OP Schedule 10A	Schedule 10A, Pages 1-2	Derivation of Class Assignments, Weightings and Correction Factor
	Schedule 10A, Page 3	Correction Factor Calculation
	Schedule 10B	N/A - See Pk Schedule 10B
OP Schedule 11	Schedule 11, Page 1	Normal and Design Year Volumes
	Schedule 11, Page 2	Capacity Utilization
	Schedule 12	N/A - See Pk Schedule 12
OP Schedule 13	Schedule 13	Storage Inventory, Underground, LPG and LNG

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Off-Peak 2025 Summer Cost of Gas Filing
UPDATED Summary

(a)	Reference (b)	OP 25 May - Oct (c)
1 Anticipated Direct Cost of Gas		
2 Purchased Gas:		
3 Demand Costs:	Schedule 3, col (q), In 10	\$ 1,210,454
4 Supply Costs	Schedule 3, col (q), In 11	6,947,947
5		
6 Storage Gas:		
7 Demand, Capacity:		-
8 Commodity Costs:		-
9		
10 Produced Gas:		-
11		
12 Hedge Contract (Savings)	Schedule 3, col (q), In 12	(3,860,898)
13		
14 Total Unadjusted Cost of Gas		<u>\$ 4,297,502</u>
15		
16 Adjustments:		
17		
18 Prior Period (Over)/Under Recovery	Schedule 3, col (c), In 27	\$ (410,878)
19 Interest 11/01/24-10/31/25	Schedule 3, col (q), In 110	23,689
20 Accounting Adjustments	Schedule 3, col (q), In 18 + In 55 + In	-
21 Refunds from Suppliers	Schedule 4, In 2	-
22 Broker Revenues	Schedule 4, In 3	-
23 Fuel Financing	Schedule 4, In 4	-
24 Transportation CGA Revenues	Schedule 4, In 5	-
25 Interruptible Sales Margin	Schedule 4, In 6	-
26 Capacity Release and Off System Sales Margins	Schedule 4, In 7 + In 8	(3,069,734)
27 Hedging Costs	Schedule 4, In 9	-
28 Fixed Price Option Administrative Costs	Schedule 4, In 10	-
29		
30 Total Adjustments		<u>\$ (3,456,923)</u>
31		
32 Total Anticipated Direct Costs	In 14 + 30	<u>\$ 840,579</u>
33		
34 Anticipated Indirect Cost of Gas		
35 Working Capital		
36 Total Unadjusted Anticipated Cost of Gas	In 14	\$ 4,297,502
37 Lead Lag Days / 365	DG 20-105, 25.72/ 365	0.0705
38 Prime Rate		8.00%
39 Working Capital Percentage	In 37 * In 38	0.564%
40 Working Capital	Schedule 3, col (q), In 52	24,238
41 Prior Period Working Capital	Schedule 3, col (c), In 63	(5,233)
42		
43 Total Working Capital Allowance	In 40 + 41	<u>\$ 19,005</u>
44		
45 Bad Debt		
46 Total Unadjusted Anticipated Cost of Gas	In 14	\$ 4,297,502
47 Less Refunds	In 21	-
48 Plus Working Capital	In 43	19,005
49 Plus Prior Period (Over) Under Recovery	In 18	(410,878)
50 Subtotal		<u>\$ 3,905,630</u>
51 Bad Debt Percentage	per GTC 18(f)	1.99%
52		
53 Bad Debt Allowance	Schedule 3, col (q), In 87	8,995
54 Prior Period Bad Debt Allowance	Schedule 3, col (c), In 97	749,119
55		
56 Total Bad Debt Allowance	In 53 + 54	<u>\$ 758,114</u>
57		
58 Production and Storage Capacity	per GTC18(f)	<u>\$ -</u>
59		
60 Miscellaneous Overhead	per GTC 18(f)	\$ -
61 Sales Volume	Schedule 10B, col (o), In 15/1000	22,423
62 Divided by Total Sales	Schedule 10B, col (p), In 15/1000	111,311
63 Ratio		<u>20.14%</u>
64		
65 Miscellaneous Overhead	In 60 * 63	<u>\$ -</u>
66		
67 Total Anticipated Indirect Cost of Gas	In 43 + 56 + 58 + 65	<u>\$ 777,119</u>
68		
69 Total Cost of Gas	In 32 + 67	<u>\$ 1,617,699</u>
70		
71 Projected Forecast Sales (Therms)	Sch. 3, col (r), In 30	<u>22,422,719</u>

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Off-Peak 2025 Summer Cost of Gas Filing
COG (Over)/Under Cumulative Recovery Balances and Interest Calculation

			<u>COG Rate Without Interest</u>	<u>COG Rate With Interest</u>
	(a)	(b)	(c)	(d)
112	Calculation of COG			
113	(a)	(b)		
114	(Over)/Under Recovery Balance	In 7, col. (q)	\$ (410,878)	\$ (410,878)
115				
116	Unadjusted Forecast of Gas Costs	In 14, col. (q)	\$ 4,297,502	\$ 4,297,502
117				
118	Production & Storage and Misc Overhead	In 16, col. (q)	\$ -	\$ -
119				
120	Adjustments	In 19, col. (q)	\$ (3,069,734)	\$ (3,069,734)
121				
122	Interest May-Oct	In 25, col. (q)	\$ -	\$ (23,893)
123				
124	Total Gas To Be Recovered		\$ 816,891	\$ 792,997
125				
126	Forecast Gas Sales (May-Oct)	In 32, col. (q)	\$ 22,422,719	\$ 22,422,719
127				
128	Preliminary COG Rate	In 124 / In 126	<u>\$0.0364</u>	<u>\$0.0354</u>
129				
130				
			<u>Working Capital Rate without interest</u>	<u>Working Capital Rate with interest</u>
131	Calculation of Working Capital Rate			
132	(a)	(b)	(c)	(d)
133	(Over)/Under Recovery Balance	In 48, col. (q)	\$ (5,233)	\$ (5,233)
134				
135	Unadjusted Working Capital Forecast	In 52, col. (q)	\$ 24,238	\$ 24,238
136				
137	Adjustments without interest	In 55, col. (q)	\$ -	\$ -
138				
139	Interest May-Oct	In 61, col. (q)	\$ -	\$ (303)
140				
141	Total Gas To Be Recovered		\$ 19,005	\$ 18,702
142				
143	Forecast Gas Sales (May-Oct)	In 32, col. (q)	\$ 22,422,719	\$ 22,422,719
144				
145	Preliminary Working Capital COG Rate	In 141 / In 143	<u>\$0.0008</u>	<u>\$0.0008</u>
146				
147				
			<u>Bad Debt Rate without interest</u>	<u>Bad Debt Rate with interest</u>
148	Calculation of Bad Debt Rate			
149	(a)	(b)	(c)	(d)
150	(Over)/Under Recovery Balance	In 85, col. (q)	\$ 749,119	\$ 749,119
151				
152	Unadjusted Bad Debt Forecast	In 87, col. (q)	\$ 8,995	\$ 8,995
153				
154	Adjustments without interest	In 89, col. (q)	\$ -	\$ -
155				
156	Interest May-Oct	In 95, col. (q)	\$ -	\$ 47,885
157				
158	Total Gas To Be Recovered		\$ 758,114	\$ 805,999
159				
160	Forecast Gas Sales (May-Oct)	In 32, col. (q)	\$ 22,422,719	\$ 22,422,719
161				
162	Preliminary Bad Debt COG Rate	In 158 / In 160	<u>\$0.0338</u>	<u>\$0.0359</u>

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Off-Peak 2025 Summer Cost of Gas Filing
Adjustments to Gas Costs

	EST	EST	EST	EST	EST	EST	EST	EST	EST	EST	EST	EST	EST	TOTAL
	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25		
	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/		
1	Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	Refunds from Suppliers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	Broker Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	Inventory Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5	Transportation CGA Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6	Interruptible Sales Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
7	Off System Sales Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
8	Capacity Release	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(189,096)	\$(595,962)	\$(1,338,087)	\$ 796,565	\$(1,805,629)	\$ 62,475	\$(3,069,734)
9	Net Option Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
10	Fixed Price Option Administrative Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
11	Total Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(189,096)	\$(595,962)	\$(1,338,087)	\$ 796,565	\$(1,805,629)	\$ 62,475	\$(3,069,734)

1/ Estimates are based on prior years actuals.

Annual Bill Comparisons, May 24 - Oct 24 Actual Rates vs May 25 - Oct 25

GAP Rate

May 1, 2025 - October 31, 2025

Residential Heating (R4-GAP)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EST	EST	EST	EST	EST	EST	Summer
	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	May-Oct
47 PROPOSED R-4 GAP							
48							
49 average Usage (Therms)	37	19	14	12	21	52	155
50							
51 Summer:							
52 Cust. Chg	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
53 Headblock	\$ 0.6167						
54 Tailblock	\$ 23.04	\$ 11.94	\$ 8.53	\$ 7.61	\$ 12.98	\$ 31.78	\$ 95.88
55 HB Threshold	-						
56							
57 Total Base Rate Amount	\$ 39.80	\$ 28.70	\$ 25.29	\$ 24.37	\$ 29.74	\$ 48.54	\$ 196.44
58							
59 COG Rate - (Seasonal)	\$ 0.0397	\$ 0.0397	\$ 0.0397	\$ 0.0397	\$ 0.0397	\$ 0.0397	\$ 0.0397
60 COG amount	\$ 1.48	\$ 0.77	\$ 0.55	\$ 0.49	\$ 0.84	\$ 2.05	\$ 6.17
61							
62 LDAC	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986
63 LDAC amount	\$ 7.42	\$ 3.85	\$ 2.75	\$ 2.45	\$ 4.18	\$ 10.23	\$ 30.88
64							
65 Total Bill	\$ 48.70	\$ 33.32	\$ 28.58	\$ 27.31	\$ 34.76	\$ 60.82	\$ 233.50

May 1, 2024 - October 31, 2024

Residential Heating (R4-GAP)

	ACT	ACT	ACT	EST	EST	EST	Summer
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	May-Oct
66 CURRENT R-4 GAP							
67							
68 average Usage (Therms)	37	19	14	12	21	52	155
69							
70 Summer:							
71 Cust. Chg	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 16.76	\$ 100.56
72 Headblock	\$ 0.6167						
73 Tailblock	\$ 23.04	\$ 11.94	\$ 8.53	\$ 7.61	\$ 12.98	\$ 31.78	\$ 95.88
74 HB Threshold	-						
75							
76 Total Base Rate Amount	\$ 39.80	\$ 28.70	\$ 25.29	\$ 24.37	\$ 29.74	\$ 48.54	\$ 196.44
77							
78 COG Rate - (Seasonal)	\$ 0.0187	\$ 0.0187	\$ 0.0187	\$ 0.0187	\$ 0.0187	\$ 0.0187	\$ 0.0187
79 COG amount	\$ 0.70	\$ 0.36	\$ 0.26	\$ 0.23	\$ 0.39	\$ 0.96	\$ 2.91
80							
81 LDAC	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986
82 LDAC amount	\$ 7.42	\$ 3.85	\$ 2.75	\$ 2.45	\$ 4.18	\$ 10.23	\$ 30.88
83							
84 Total Bill	\$ 47.92	\$ 32.91	\$ 28.29	\$ 27.05	\$ 34.32	\$ 59.74	\$ 230.23

DIFFERENCE:

85 Total Bill	\$0.78	\$0.41	\$0.29	\$0.26	\$0.44	\$1.08	\$3.27
86 % Change	1.64%	1.24%	1.03%	0.96%	1.29%	1.81%	1.42%
87							
88 Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90							
91 COG & LDAC	\$ 0.78	\$ 0.41	\$ 0.29	\$ 0.26	\$ 0.44	\$ 1.08	\$ 3.27
92 % Change	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%

Annual Bill Comparisons, May 24 - Oct 24 Actual Rates vs May 25 - Oct 25
 May 1, 2025 - October 31, 2025

Commercial Rate (G-41)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
PROPOSED G-41		EST May-25	EST Jun-25	EST Jul-25	EST Aug-25	EST Sep-25	EST Oct-25	Summer May-Oct
93	average Usage (Therms)	91	47	33	25	47	141	383
94								
95	Summer:							
96	Cust. Chg	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 397.38
97	Headblock	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 64.40
98	Tailblock	\$ 26.15	\$ 9.85	\$ 4.65	\$ 1.95	\$ 9.80	\$ 44.77	\$ 97.18
99	HB Threshold		20					
100	Total Base Rate Amount	\$ 103.11	\$ 86.82	\$ 81.62	\$ 78.91	\$ 86.76	\$ 121.74	\$ 558.96
101								
102	COG Rate - (Seasonal)	\$ 0.0722	\$ 0.0722	\$ 0.0722	\$ 0.0722	\$ 0.0722	\$ 0.0722	\$ 0.0722
103	COG amount	\$ 6.56	\$ 3.37	\$ 2.35	\$ 1.82	\$ 3.36	\$ 10.20	\$ 27.67
104								
105	LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874
106	LDAC amount	\$ 7.94	\$ 4.08	\$ 2.85	\$ 2.21	\$ 4.07	\$ 12.35	\$ 33.49
107								
108	Total Bill	\$117.61	\$94.27	\$86.82	\$82.94	\$94.19	\$144.29	\$620.12

May 1, 2024 - October 31, 2024

Commercial Rate (G-41)

CURRENT G-41		ACT May-24	ACT Jun-24	ACT Jul-24	EST Aug-24	EST Sep-24	EST Oct-24	Summer May-Oct
112	average Usage (Therms)	91	47	33	25	47	141	383
113								
114	Summer:							
115	Cust. Chg	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 66.23	\$ 397.38
116	Headblock	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 64.40
117	Tailblock	\$ 26.15	\$ 9.85	\$ 4.65	\$ 1.95	\$ 9.80	\$ 44.77	\$ 97.18
118	HB Threshold		20					
119	Total Base Rate Amount	\$ 103.11	\$ 86.82	\$ 81.62	\$ 78.91	\$ 86.76	\$ 121.74	\$ 558.96
120								
121	COG Rate - (Seasonal)	\$ 0.0181	\$ 0.0181	\$ 0.0181	\$ 0.0181	\$ 0.0181	\$ 0.0181	\$ 0.0181
122	COG amount	\$ 1.64	\$ 0.85	\$ 0.59	\$ 0.46	\$ 0.84	\$ 2.56	\$ 6.94
123								
124	LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874
125	LDAC amount	\$ 7.94	\$ 4.08	\$ 2.85	\$ 2.21	\$ 4.07	\$ 12.35	\$ 33.49
126								
127	Total Bill	\$112.70	\$91.74	\$85.05	\$81.58	\$91.67	\$136.64	\$599.39

DIFFERENCE:

131	Total Bill	\$ 4.91	\$ 2.53	\$ 1.76	\$ 1.37	\$ 2.52	\$ 7.64	\$ 20.73
132	% Change	4.36%	2.75%	2.07%	1.68%	2.75%	5.59%	3.46%
133								
134	Base Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
136								
137	COG & LDAC	\$ 4.91	\$ 2.53	\$ 1.76	\$ 1.37	\$ 2.52	\$ 7.64	\$ 20.73
138	% Change	51.28%	51.28%	51.28%	51.28%	51.28%	51.28%	51.28%

Residential Heating

	Summer 2024	Summer 2025
231 Customer Charge	\$ -	\$ -
232 First 100 Therms	\$ 0.6167	\$ 0.6167
233 Excess 100 Therms	\$ 0.6167	\$ 0.6167
234 LDAC	\$ 0.1986	\$ 0.1986
235 COG	\$ 0.0187	\$ 0.0722
236 Total Adjust	\$ 0.2173	\$ 0.2708

		Summer 2024 @	Summer 2025 @	Total		Base Rate		COG		LDAC	
				\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact
237		\$0.2173	\$0.2708	\$0.05	25%						
238 Cooking alone	5	\$20.93	\$21.20	\$0.27	1.28%	\$0.00	0%	\$0.27	1%	\$0.00	0.00%
239	10	\$25.10	\$25.64	\$0.54	2.13%	\$0.00	0%	\$0.54	2%	\$0.00	0.00%
240	20	\$33.44	\$34.51	\$1.07	3.20%	\$0.00	0%	\$1.07	3%	\$0.00	0.00%
241 Water Heating alone	30	\$41.78	\$43.39	\$1.61	3.84%	\$0.00	0%	\$1.61	4%	\$0.00	0.00%
242	45	\$54.29	\$56.70	\$2.41	4.43%	\$0.00	0%	\$2.41	4%	\$0.00	0.00%
243	50	\$58.46	\$61.14	\$2.68	4.58%	\$0.00	0%	\$2.68	4%	\$0.00	0.00%
244 Heating Alone	80	\$79.31	\$83.32	\$4.01	5.06%	\$0.00	0%	\$4.01	5%	\$0.00	0.00%
245	125	\$127.68	\$134.80	\$7.12	5.57%	\$0.00	0%	\$7.12	5%	\$0.00	0.00%
246	150	\$141.86	\$149.89	\$8.03	5.66%	\$0.00	0%	\$8.03	5%	\$0.00	0.00%
247	200	\$183.56	\$194.26	\$10.70	5.83%	\$0.00	0%	\$10.70	6%	\$0.00	0.00%



[DATE]

[Name]
[Mailing_Address]
[City], [State] [Zip_Code]

Fixed Price Option (FPO)
Service Address:
[Full_Service_Address]
Account:
[Location_ID]-[CUSTNMBR]

Dear [Name]:

Each fall, Liberty offers you the opportunity to “lock in” the price per therm for the Gas Supply Charge portion of your bills, from November 1 through April 30. With the Fixed Price Option, you will pay one fixed price per therm for the Gas Supply Charge portion of your bill during this period, even if the price of natural gas changes during the heating season.

Applications for the program must be returned on or before October 22, 2024. Energy prices – including natural gas – remain volatile as in years past. If you have multiple accounts, please return one form for each service address and account number. This program is available to customers who are billed on Budget Billing as well as those who are billed on a regular billing schedule.

Does the FPO represent the entire amount on my monthly gas bill?

No. Your monthly natural gas bill has two main components: (1) a Gas Delivery Charge and (2) a Gas Supply Charge. The FPO is for the Gas Supply Charge (often the largest portion of your bill during the winter season).

What is the “Fixed Price” for the 2024–2025 heating season?

The 2024–2025 FPO Gas Supply Charge that was submitted to the New Hampshire Public Utility Commission (NHPUC) is **\$0.6992** per therm (**\$0.3846** per therm for customers on Fuel Assistance). **These rates are not guaranteed until we receive a decision from the NHPUC.** A decision is expected prior to November 1. Visit www.libertyenergyandwater.com after November 1st to see the final approved rate.

What will my Gas Supply Charge price be this winter if I don’t enroll in the FPO?

As of today’s date, we estimate that the Gas Supply Charge price for the winter will be approximately **\$0.6792** per therm (**\$0.3736** per therm for customers on Fuel Assistance). This non-guaranteed price may increase if the market price of natural gas increases during the winter or decrease if the market price of natural gas decreases. Price fluctuations are market-driven, and it is difficult for Liberty to predict what those market conditions or prices will be. **These rates are not guaranteed until we receive a decision from the NHPUC.** A decision is expected prior to November 1. Visit www.libertyenergyandwater.com after November 1st to see the final approved rate.

Are there any fees to sign up or minimum or maximum usage requirements?

No. There are no sign-up fees or minimum or maximum usage levels. However, the program is non-transferable, and customers must remain in the program through April 30, 2025. If you move to a new location within our service territory and transfer your account, the FPO rate will apply at your new location through April 30, 2025.

How do I sign up?

Fill out the attached coupon and return it in the enclosed envelope on or before October 22, 2024. You will be notified whether or not you are enrolled in the FPO. Enrollment acceptance is based on a timely response.

Please cut on the dotted line and return this coupon in the envelope provided.

[Name]
[Service_Address]
[Acct #]

YES, please sign me up to participate in the Fixed Price Option (FPO). This program locks in the Gas Supply Charge price listed above for the heating season beginning November 1, 2024 and ending April 30, 2025.

If you would like to receive confirmation that you have been successfully enrolled in the FPO, please provide us with your email address: _____

Signature: _____ Date: _____



[DATE]

[Name]
[Mailing_Address]
[City], [State] [Zip_Code]

Fixed Price Option (FPO)

Service Address:
[Full_Service_Address]
Account:
[Account Number]

Dear [Name]:

To allow customers the ability to better budget and gain peace of mind from fluctuating energy prices, Liberty is pleased to offer customers the ability to 'lock in' the price per therm for the Gas Supply Charge portion of bills from November 1 through April 30 as part of our Fixed Price Option (FPO).

What happens if I choose to enroll in the "Fixed Price" for the 2024-2025 heating season?

Energy prices can be volatile, as price fluctuations are market-driven and difficult to predict. Customers who enroll in the FPO will pay a small premium to 'lock in' the price they pay per therm for the gas supply portion of their bill. The fixed price per therm will be **two cents higher** than the initial Gas Supply Charge rate approved by the Public Utilities Commission in October.

What happens if I choose to stay with the normal Gas Supply Charge rate (non-FPO rate)?

Customers who choose to stay on the normal Gas Supply Charge rate will also pay the initial rate approved by the Public Utilities Commission. However, this non-guaranteed rate may increase if the market price of natural gas increases or decrease if the market price of natural gas decreases.

Does the FPO represent the entire amount on my monthly gas bill?

No. Your monthly gas bill has two main components: (1) a Gas Delivery Charge and (2) a Gas Supply Charge. The FPO is for the Gas Supply Charge. (Often the largest portion of your bill during the winter season)

When will the final approved rates be posted?

The final rate for both the Fixed Price Option and the normal Gas Supply Charge will be proposed by Liberty and approved by the Public Utilities Commission prior to the rates taking effect in November 1. To view submitted rates and to keep up to date on the approval process, visit X.

Are there any rules or restrictions with the Fixed Price Option?

Yes. The program is non-transferable, and customers who enroll must remain in the program through April 30, 2025. If you move to a new location, the FPO rate will apply at your new location through April 30, 2025.

How do I sign up?

Fill out the attached coupon and return it in the enclosed envelope on or before **DATE**. Enrollment acceptance is based on a timely response. If you have multiple accounts, please return one form for each service address and account number.

Sincerely,
Liberty

Please cut on the dotted line and return this coupon in the envelope provided.

[Name]
[Service_Address]
[Acct #]

YES, please sign me up to participate in the Fixed Price Option (FPO). I agree to pay an extra two cents per therm for the gas supply portion of my bill in order to lock in the Gas Supply Charge for the heating season beginning November 1, 2024 and ending April 30, 2025.

If you would like to receive confirmation that you have been successfully enrolled in the FPO, please provide us with your email address: _____

Signature: _____ Date: _____

<u>Page</u>	<u>Revision</u>
Title	Original
TOC i	First Revised
TOC ii	Original
TOC iii	First Revised
TOC iv	Original
1	Illustrative Seventy-second Revised
2	Seventh Revised
3	Illustrative Sixty-seventh Revised
4	Illustrative Sixty-fifth Revised
5	Illustrative Fourth Revised
6	Original
7	Original
8	Original
9	Third Revised
10	Original
11	Original
12	Original
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16	Original
17	Original
18	Original
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25	Original
26	Original

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: November 1, 2024

Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106

<u>Page</u>	<u>Revision</u>
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81	Fourth Revised
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83	Fourth Revised
84	Original
85	Fourth Revised
86	Original
87	Illustrative Thirty-eighth Revised
88	Forty-third Revised
89	Illustrative Thirty-eighth Revised

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: November 1, 2024

Neil Proudman
 TITLE: President

<u>Page</u>	<u>Revision</u>
90	Original
91	Illustrative Fourth Revised
92	Illustrative Twelfth Revised
93	Eighteenth Revised
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95	Illustrative Nineteenth Revised
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98	Illustrative Fourth Revised
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114	Original
115	Original
116	Original
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DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: November 1, 2024

Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106

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153	Illustrative Fourth Revised
154	Illustrative Fourth Revised

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman
Neil Proudman

EFFECTIVE: November 1, 2024

TITLE: President

22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES

	Rates Effective November 1, 2024- April 30, 2025 Winter Period				Rates Effective May 1, 2025 - October 31, 2025 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
All therms	\$ 0.5025	\$ 0.6786	\$ 0.1986	\$ 1.3797	\$ 0.5025	\$ 0.0722	\$ 0.1986	\$ 0.7733
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.6716	\$ 0.6786	\$ 0.1986	\$ 1.5488	\$ 0.6716	\$ 0.0722	\$ 0.1986	\$ 0.9424
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 9.22			\$ 9.22	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.3694	\$ 0.3732	\$ 0.1986	\$ 0.9412	\$ 0.6716	\$ 0.0722	\$ 0.1986	\$ 0.9424
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 66.23			\$ 66.23	\$ 66.23			\$ 66.23
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	\$ 0.5367	\$ 0.6786	\$ 0.0874	\$ 1.3027	\$ 0.5367	\$ 0.0722	\$ 0.0874	\$ 0.6963
All therms over the first block per month at	\$ 0.3692	\$ 0.6786	\$ 0.0874	\$ 1.1352	\$ 0.3692	\$ 0.0722	\$ 0.0874	\$ 0.5288
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 198.65			\$ 198.65	\$ 198.65			\$ 198.65
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	\$ 0.4884	\$ 0.6786	\$ 0.0874	\$ 1.2544	\$ 0.4884	\$ 0.0722	\$ 0.0874	\$ 0.6480
All therms over the first block per month at	\$ 0.3336	\$ 0.6786	\$ 0.0874	\$ 1.0996	\$ 0.3336	\$ 0.0722	\$ 0.0874	\$ 0.4932
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 850.68			\$ 850.68	\$ 850.68			\$ 850.68
All therms over the first block per month at	\$ 0.3012	\$ 0.6786	\$ 0.0874	\$ 1.0672	\$ 0.1464	\$ 0.0722	\$ 0.0874	\$ 0.3060
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 66.29			\$ 66.29	\$ 66.29			\$ 66.29
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	\$ 0.3234	\$ 0.6789	\$ 0.0874	\$ 1.0897	\$ 0.3234	\$ 0.0723	\$ 0.0874	\$ 0.4831
All therms over the first block per month at	\$ 0.2159	\$ 0.6789	\$ 0.0874	\$ 0.9822	\$ 0.2159	\$ 0.0723	\$ 0.0874	\$ 0.3756
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 198.48			\$ 198.48	\$ 198.48			\$ 198.48
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	\$ 0.2788	\$ 0.6789	\$ 0.0874	\$ 1.0451	\$ 0.2059	\$ 0.0723	\$ 0.0874	\$ 0.3656
All therms over the first block per month at	\$ 0.1905	\$ 0.6789	\$ 0.0874	\$ 0.9568	\$ 0.1233	\$ 0.0723	\$ 0.0874	\$ 0.2830
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 877.45			\$ 877.45	\$ 877.45			\$ 877.45
All therms over the first block per month at	\$ 0.1949	\$ 0.6789	\$ 0.0874	\$ 0.9612	\$ 0.0988	\$ 0.0723	\$ 0.0874	\$ 0.2585
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 878.18			\$ 878.18	\$ 878.18			\$ 878.18
All therms over the first block per month at	\$ 0.0743	\$ 0.6789	\$ 0.0874	\$ 0.8406	\$ 0.0420	\$ 0.0723	\$ 0.0874	\$ 0.2017

DATED: XX XX, 2024

EFFECTIVE: November 1, 2024

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

4 FIRM RATE SCHEDULES – MANAGED EXPANSION PROGRAM - EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES

	Rates Effective November 1, 2024- April 30, 2025				Rates Effective May 1, 2025 - October 31, 2025			
	Winter Period				Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 95</u>	<u>LDAC Page 101</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 92</u>	<u>LDAC Page 101</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-5</u>								
Customer Charge per Month per Meter	\$ 21.79			\$ 21.79	\$ 21.79			\$ 21.79
All therms	\$ 0.6533	\$ 0.6786	\$ 0.1986	\$ 1.5305	\$ 0.6533	\$ 0.0722	\$ 0.1986	\$ 0.9241
<u>Residential Heating - R-6</u>								
Customer Charge per Month per Meter	\$ 21.79			\$ 21.79	\$ 21.79			\$ 21.79
Therms in the first block per month at	\$ 0.8731	\$ 0.6786	\$ 0.1986	\$ 1.7503	\$ 0.8731	\$ 0.0722	\$ 0.1986	\$ 1.1439
<u>Residential Heating - R-7</u>								
Customer Charge per Month per Meter	\$ 11.99			\$ 11.99	\$ 21.79			\$ 21.79
Therms in the first block per month at	\$ 0.4802	\$ 0.3732	\$ 0.1986	\$ 1.0520	\$ 0.8731	\$ 0.0722	\$ 0.1986	\$ 1.1439
<u>Commercial/Industrial - G-44</u>								
Customer Charge per Month per Meter	\$ 86.10			\$ 86.10	\$ 86.10			\$ 86.10
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	\$ 0.6977	\$ 0.6786	\$ 0.0874	\$ 1.4637	\$ 0.6977	\$ 0.0722	\$ 0.0874	\$ 0.8573
All therms over the first block per month at	\$ 0.4800	\$ 0.6786	\$ 0.0874	\$ 1.2460	\$ 0.4800	\$ 0.0722	\$ 0.0874	\$ 0.6396
<u>Commercial/Industrial - G-45</u>								
Customer Charge per Month per Meter	\$ 258.25			\$ 258.25	\$ 258.25			\$ 258.25
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	\$ 0.6349	\$ 0.6786	\$ 0.0874	\$ 1.4009	\$ 0.6349	\$ 0.0722	\$ 0.0874	\$ 0.7945
All therms over the first block per month at	\$ 0.4337	\$ 0.6786	\$ 0.0874	\$ 1.1997	\$ 0.4337	\$ 0.0722	\$ 0.0874	\$ 0.5933
<u>Commercial/Industrial - G-46</u>								
Customer Charge per Month per Meter	\$ 1,105.88			\$ 1,105.88	\$ 1,105.88			\$ 1,105.88
All therms over the first block per month at	\$ 0.3916	\$ 0.6786	\$ 0.0874	\$ 1.1576	\$ 0.1903	\$ 0.0722	\$ 0.0874	\$ 0.3499
<u>Commercial/Industrial - G-55</u>								
Customer Charge per Month per Meter	\$ 86.18			\$ 86.18	\$ 86.18			\$ 86.18
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	\$ 0.4204	\$ 0.6789	\$ 0.0874	\$ 1.1867	\$ 0.4204	\$ 0.0723	\$ 0.0874	\$ 0.5801
All therms over the first block per month at	\$ 0.2807	\$ 0.6789	\$ 0.0874	\$ 1.0470	\$ 0.2807	\$ 0.0723	\$ 0.0874	\$ 0.4404
<u>Commercial/Industrial - G-56</u>								
Customer Charge per Month per Meter	\$ 258.02			\$ 258.02	\$ 258.02			\$ 258.02
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	\$ 0.3624	\$ 0.6789	\$ 0.0874	\$ 1.1287	\$ 0.2677	\$ 0.0723	\$ 0.0874	\$ 0.4274
All therms over the first block per month at	\$ 0.2477	\$ 0.6789	\$ 0.0874	\$ 1.0140	\$ 0.1603	\$ 0.0723	\$ 0.0874	\$ 0.3200
<u>Commercial/Industrial - G-57</u>								
Customer Charge per Month per Meter	\$ 1,140.69			\$ 1,140.69	\$ 1,140.69			\$ 1,140.69
All therms over the first block per month at	\$ 0.2534	\$ 0.6789	\$ 0.0874	\$ 1.0197	\$ 0.1284	\$ 0.0723	\$ 0.0874	\$ 0.2881
<u>Commercial/Industrial - G-58</u>								
Customer Charge per Month per Meter	\$ 1,141.63			\$ 1,141.63	\$ 1,141.63			\$ 1,141.63
All therms over the first block per month at	\$ 0.0966	\$ 0.6789	\$ 0.0874	\$ 0.8629	\$ 0.0546	\$ 0.0723	\$ 0.0874	\$ 0.2143

DATED: XX XX, 2024
 EFFECTIVE: November 1, 2024

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106

NHPUC NO. 11 GAS
 LIBERTY UTILITIES

26 ANTICIPATED SUMMER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOMERS OR GAS LIGHTING

Anticipated Cost of Gas
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2025 THROUGH OCTOBER 31, 2025
(REFER TO TEXT ON IN SECTION 17 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
Anticipated Direct Cost of Gas		
Purchased Gas:		
Demand Costs:	\$ 1,210,454	
Supply Costs:	6,947,947	
Storage Gas:		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
Produced Gas:		
	-	
Hedged Contract (Saving)/Loss	(3,860,898)	
Unadjusted Anticipated Cost of Gas		\$ 4,297,502
Adjustments:		
Prior Period (Over)/Under Recovery (as of 9/1/2024 estimated COG)	\$ (410,878)	
Interest	23,689	
Accounting Adjustments	-	
Refunds from Suppliers	-	
Broker Revenues	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(3,069,734)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	-	
Total Adjustments	(3,456,923)	
Total Anticipated Direct Cost of Gas		\$ 840,579
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 05/01/25-10/31/25	\$ 4,297,502	
Working Capital Rate: Lead Lag Days / 365	0.0705	
Prime Rate	8.00%	
Working Capital Percentage	0.564%	
Working Capital	\$ 24,238	
Plus: Working Capital Reconciliation	(5,233)	
Total Working Capital Allowance		19,005
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 05/01/25-10/31/25	\$ 4,297,502	
Less: Refunds	-	
Plus: Total Working Capital	19,005	
Plus: Prior Period (Over)/Under Recovery	(410,878)	
Subtotal	\$ 3,905,630	
Bad Debt Percentage	1.99%	
Bad Debt Allowance	\$ 8,995	
Plus: Bad Debt Reconciliation	749,119	
Total Bad Debt Allowance		\$ 758,114
Production and Storage Capacity		
		\$ -
Miscellaneous Overhead 05/01/25-10/31/25	\$ -	
Times Summer Sales	22,423	
Divided by Total Sales	111,311	
Miscellaneous Overhead		-
Total Anticipated Indirect Cost of Gas		\$ 777,119
Total Cost of Gas		\$ 1,617,699

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman
 Neil Proudman

EFFECTIVE: November 1, 2024

TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106

**27 CALCULATION OF FIRM SALES SUMMER PERIOD COST OF GAS RATE -
 EXCLUDING KEENE CUSTOMERS**

**CALCULATION OF FIRM SALES COST OF GAS RATE
 PERIOD COVERED: SUMMER PERIOD, MAY 1, 2025 THROUGH OCTOBER 31, 2025
 (Refer to Text in Section 17 Cost of Gas Clause)**

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 840,579	
Projected Prorated Sales (05/01/2025-10/31/2025)	22,422,719	
Direct Cost of Gas Rate		\$ 0.0375 per therm
Demand Cost of Gas Rate	\$ 1,210,454	\$ 0.0540 per therm
Commodity Cost of Gas Rate	6,947,947	\$ 0.3099 per therm
Adjustment Cost of Gas Rate	(3,456,923)	\$ (0.1542) per therm
Hedge Contract (Savings)	(3,860,898)	\$ (0.1722) per therm
Total Direct Cost of Gas Rate	\$ 840,579	\$ 0.0375 per therm
Total Anticipated Indirect Cost of Gas	\$ 777,119	
Projected Prorated Sales (05/01/2025-10/31/2025)	22,422,719	
Indirect Cost of Gas		\$ 0.0347 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/25		\$ 0.0722 per therm
RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - 05/01/25		
COGwr		\$ 0.0722 /therm
Maximum (COG + 25%)		\$ 0.0903
C&I HIGH WINTER USE COST OF GAS RATE - 05/01/25		
COGwh		\$ 0.0722 /therm

Average Demand Cost of Gas Rate Effective 05/01/25	\$ 0.0540		
Times: High Winter Use Ratio (Summer)	0.9995	Maximum (COG + 25%)	\$ 0.0902
Times: Correction Factor	0.9997		
Adjusted Demand Cost of Gas Rate	<u>\$ 0.0540</u>		
Commodity Cost of Gas Rate	\$ 0.3099		
Adjustment Cost of Gas Rate	\$ (0.1542)		
Indirect Cost of Gas Rate	\$ 0.0347		
Hedge Contract (Savings)	<u>\$ (0.1722)</u>		
Adjusted C&I High Winter Use Cost of Gas Rate	<u>\$ 0.0722</u>		

C&I LOW WINTER USE COST OF GAS RATE - 05/01/25		COGwl	\$ 0.0723 /therm
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Average Demand Cost of Gas Rate Effective 05/01/25	\$ 0.0540		
Times: Low Winter Use Ratio (Summer)	1.0014	Maximum (COG + 25%)	\$ 0.0904
Times: Correction Factor	0.9997		
Adjusted Demand Cost of Gas Rate	<u>\$ 0.0541</u>		
Commodity Cost of Gas Rate	\$ 0.3099		
Adjustment Cost of Gas Rate	\$ (0.1542)		
Indirect Cost of Gas Rate	\$ 0.0347		
Hedge Contract (Savings)	<u>\$ (0.1722)</u>		
Adjusted C&I Low Winter Use Cost of Gas Rate	<u>\$ 0.0723</u>		

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: November 1, 2024

Neil Proudman
 TITLE: President

29 CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS

II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025
(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$55,600,306	
Projected Prorated Sales (11/01/24 - 04/30/25)	88,888,172	
Direct Cost of Gas Rate		\$ 0.6255 per therm
Demand Cost of Gas Rate	\$14,124,307	\$ 0.1589 per therm
Commodity Cost of Gas Rate	48,298,071	\$ 0.5434 per therm
Adjustment Cost of Gas Rate	(2,327,171)	\$ (0.0262) per therm
Hedge Underground Storage Contract (Savings)/Loss	(4,494,900)	\$ (0.0506) per therm
Total Direct Cost of Gas Rate	\$55,600,306	\$ 0.6255 per therm
Total Anticipated Indirect Cost of Gas	\$ 4,718,363	
Projected Prorated Sales (11/01/24 - 04/30/25)	88,888,172	
Indirect Cost of Gas		\$ 0.0531 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/24)		\$ 0.6786
Calculation of FPO Excluding Low Income - Rate Code R-3		
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/24)		\$ 0.6786
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/24)		\$ 0.6986
RESIDENTIAL FPO COST OF GAS RATE - EXCLUDING LOW INCOME - (R-3) 11/01/24		
	COGwr	\$ 0.6986 /therm
Calculation of FPO for Gas Assistance Program - Rate Code R-4		
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/24) FPO (Line 13 * 0.55)		\$ 0.3732
FPO Risk Premium (Line 14 * 0.55)		\$ 0.0110
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/24) (Line 15 * 0.55)		\$ 0.3842
RESIDENTIAL FPO COST OF GAS RATE - LOW INCOME - (R-4) 11/01/24		
	COGwr	\$ 0.3842 /therm

DATED: XX XX, 2024
 EFFECTIVE: November 1, 2024

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106

**30 CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE
 EXCLUDING KEENE CUSTOMERS**

**CALCULATION OF FIRM SALES COST OF GAS RATE
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025
 (Refer to Text in Section 17 Cost of Gas Clause)**

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 55,600,306	
Projected Prorated Sales (11/01/2024 - 04/30/2025)	88,888,172	
Direct Cost of Gas Rate		\$ 0.6255 per therm
Demand Cost of Gas Rate	\$ 14,124,307	\$ 0.1589 per therm
Commodity Cost of Gas Rate	48,298,071	\$ 0.5434 per therm
Adjustment Cost of Gas Rate	(2,327,171)	\$ (0.0262) per therm
Hedge Contract (Savings)	(4,494,900)	\$ (0.0506) per therm
Total Direct Cost of Gas Rate	\$ 55,600,306	\$ 0.6255 per therm
Total Anticipated Indirect Cost of Gas	\$ 4,718,363	
Projected Prorated Sales (11/01/2024 - 04/30/2025)	88,888,172	
Indirect Cost of Gas		\$ 0.0531 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/24		\$ 0.6786 per therm

RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - 11/01/24	COGwr	\$ 0.6786 /therm
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Maximum (COG + 25%) \$ 0.8483

GAS ASSISTANCE PLAN RESIDENTIAL COST OF GAS RATE R-4 - 11/01/24	COGwr	\$ 0.3732 /therm
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Maximum (COG + 25%) \$ 0.4665

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/24	COGwh	\$ 0.6786 /therm
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Average Demand Cost of Gas Rate Effective 11/01/24	\$ 0.1589		
Times: High Winter Use Ratio (Winter)	0.9995	Maximum (COG + 25%)	\$ 0.8482
Times: Correction Factor	1.0002		
Adjusted Demand Cost of Gas Rate	\$ 0.1589		
Commodity Cost of Gas Rate	\$ 0.5434		
Adjustment Cost of Gas Rate	\$ (0.0262)		
Indirect Cost of Gas Rate	\$ 0.0531		
Hedge Contract (Savings)	\$ (0.0506)		
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.6786		

C&I LOW WINTER USE COST OF GAS RATE - 11/01/24	COGwl	\$ 0.6789 /therm
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Average Demand Cost of Gas Rate Effective 11/01/24	\$ 0.1589		
Times: Low Winter Use Ratio (Winter)	1.0014	Maximum (COG + 25%)	\$ 0.8486
Times: Correction Factor	1.0002		
Adjusted Demand Cost of Gas Rate	\$ 0.1592		
Commodity Cost of Gas Rate	\$ 0.5434		
Adjustment Cost of Gas Rate	\$ (0.0262)		
Indirect Cost of Gas Rate	\$ 0.0531		
Hedge Contract (Savings)	\$ (0.0506)		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6789		

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: November 1, 2024

Neil Proudman
 TITLE: President

31 ANTICIPATED WINTER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOMERS OR GAS LIGHTING

Anticipated Cost of Gas
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025
(REFER TO TEXT ON IN SECTION 17 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
Anticipated Direct Cost of Gas		
Purchased Gas:		
Demand Costs:	\$ 13,277,648	
Supply Costs:	40,009,791	
Storage Gas:		
Demand, Capacity:	\$ 846,659	
Commodity Costs:	4,210,226	
Produced Gas:		
	4,078,054	
Hedged Contract (Saving)/Loss		
	(4,494,900)	
Unadjusted Anticipated Cost of Gas		
		\$ 57,927,477
Adjustments:		
Prior Period (Over)/Under Recovery (as of 05/01/24)	\$ 306,763	
Interest	180,337	
Accounting Adjustments	23,633	
Gas Assistance Program	(618,933)	
Refunds from Suppliers	-	
Broker Revenues	30,408	
Fuel Financing	462,146	
Transportation CGA Revenues	62,123	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(2,836,642)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	62,993	
Total Adjustments	(2,327,171)	(2,327,171)
Total Anticipated Direct Cost of Gas		
		\$ 55,600,306
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 11/01/24 - 04/30/25	\$ 57,927,477	
Working Capital Rate: Lead Lag Days / 365	0.0705	
Prime Rate	8.00%	
Working Capital Percentage	0.564%	
Working Capital	\$ 315,708	
Plus: Working Capital Reconciliation	(143,692)	
Total Working Capital Allowance		172,016
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 11/01/24 - 04/30/25	\$ 57,927,477	
Less: Refunds	-	
Plus: Total Working Capital	172,016	
Plus: Prior Period (Over)/Under Recovery	306,763	
Subtotal	\$ 58,406,256	
Bad Debt Percentage	1.99%	
Bad Debt Allowance	\$ 1,026,654	
Plus: Bad Debt Reconciliation	(165,765)	
Total Bad Debt Allowance		\$ 860,889
Production and Storage Capacity		
		\$ 3,685,459
Miscellaneous Overhead 11/01/2024 - 04/30/25	\$ -	
Times Winter Sales	88,888	
Divided by Total Sales	111,311	
Miscellaneous Overhead		-
Total Anticipated Indirect Cost of Gas		\$ 4,718,363
Total Cost of Gas		\$ 60,318,669

DATED: XX XX, 2024
 EFFECTIVE: November 1, 2024

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

33 CALCULATION OF FIRM TRANSPORTATION COST OF GAS RATE

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025
 (Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,039,539		
LNG	<u>4,360,481</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	5,400,020		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>8.7%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 469,802</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	88,888,172	67.5%	
FIRM TRANSPORTATION SUBJECT TO FTCG	<u>42,888,750</u>	<u>32.5%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	131,776,922	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	32.5%	x	\$ 469,802 = \$ 152,904
PRIOR (OVER) OR UNDER COLLECTION			<u>(90,781)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 62,123
PROJECTED FIRM TRANSPORTATION THROUGHPUT			42,888,750
FIRM TRANSPORTATION COST OF GAS			\$ 0.0014

DATED: XX XX, 2024
 EFFECTIVE: November 1, 2024

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

2 ATTACHMENT B
Schedule of Administrative Fees and Charges

Schedule of Administrative Fees and Charges

I. Supplier Balancing Charge:	\$	0.11	per MMBtu of Daily Imbalance Volumes")
II. Capacity Mitigation Fee			15% of the Proceeds from the Marketing of Capacity for Mitigation.
III. Peaking Demand Charge	\$	56.21	MMBTU of Peak MDQ
IV. Company Allowance Calculation (per Schedule 25)			
		159,432,155	Total Sendout - Therms Jul-2023 - Jun-2024
		155,226,688	Total Throughput - Therms Jul-2023 - Jun-2024
		<u>4,205,467</u>	Variance (Sendout - Throughput)
Company Allowance Percentage 2024-25		2.6%	Variance / Total Sendout

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman
 Neil Proudman

EFFECTIVE: November 1, 2024

TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106

**3 ATTACHMENT C
Capacity Allocators**

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	72.9%	17.7%	9.4%	100.0%
G-51	Low Annual /Low Winter Use	80.1%	13.0%	6.9%	100.0%
G-42	Medium Annual / High Winter	72.9%	17.7%	9.4%	100.0%
G-52	High Annual / Low Winter Use	80.1%	13.0%	6.9%	100.0%
G-43	High Annual / High Winter	72.9%	17.7%	9.4%	100.0%
G-53	High Annual / Load Factor < 90%	80.1%	13.0%	6.9%	100.0%
G-54	High Annual / Load Factor < 90%	80.1%	13.0%	6.9%	100.0%

DATED: XX XX, 2024

ISSUED BY: /s/Neil Proudman
Neil Proudman

EFFECTIVE: November 1, 2024

TITLE: President

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1	<u>Illustrative</u> Seventy- second first Revised
2	Seventh Revised
3	<u>Illustrative</u> Sixty- seventh sixth Revised
4	<u>Illustrative</u> Sixty- fifth fourth Revised
5	<u>Illustrative</u> Fourth Third Revised
6	Original
7	Original
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9	Third Revised
10	Original
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DATED: ~~XX XX, 2024~~ July 24, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ August 1, 2024

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 TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106
Authorized by NHPUC Order No. 26,999 dated April 30, 2024, in Docket No. 24-042

NHPUC NO. 11 GAS
 LIBERTY UTILITIES

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83	Fourth Revised
84	Original
85	Fourth Revised
86	Original
87	Illustrative Thirty- eighthseventh Revised
88	Forty-third Revised
89	Illustrative Thirty- eighthseventh Revised

DATED: ~~XX XX, 2024~~July 24, 2024

ISSUED BY: /s/Neil Proudman

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92	Illustrative Twelfth ^{Eleventh} Revised
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95	Illustrative Nineteenth ^{Eighteenth} Revised
96	Illustrative Fourth ^{Third} Revised
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ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~^{August 1, 2024}

Neil Proudman
 TITLE: President

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~~Authorized by NHPUC Order No. 26,999 dated April 30, 2024, in Docket No. 24-042~~

NHPUC NO. 11 GAS
LIBERTY UTILITIES

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ISSUED BY: /s/Neil Proudman
Neil Proudman

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153	Illustrative FourthThird Revised
154	Illustrative FourthThird Revised

DATED: ~~XX XX, 2024~~ November 20, 2023

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22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES

Rates Effective April 1, 2024 – April 30, 2024

Rates Effective May 1, 2024 – October 31, 2024

Rates Effective November 1, 2024- April 30, 2025

Rates Effective May 1, 2025 - October 31, 2025

Winter Period

Summer Period

	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
All therms	\$ 0.5025	\$ 0.6786 \$ -0.3449	\$ 0.1986	\$ 1.3797 \$ -1.0460	\$ 0.5025	\$ 0.0722 \$ -0.0187	\$ 0.1986	\$ 0.7733 \$ -0.7198
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 16.76			\$ 16.76	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.6716	\$ 0.6786 \$ -0.3449	\$ 0.1986	\$ 1.5488 \$ -1.2151	\$ 0.6716	\$ 0.0722 \$ -0.0187	\$ 0.1986	\$ 0.9424 \$ -0.8889
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 9.22			\$ 9.22	\$ 16.76			\$ 16.76
Therms in the first block per month at	\$ 0.3694	\$ 0.3732 \$ -0.1897	\$ 0.1986	\$ 0.9412 \$ -0.7577	\$ 0.6716	\$ 0.0722 \$ -0.0187	\$ 0.1986	\$ 0.9424 \$ -0.8889
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 66.23			\$ 66.23	\$ 66.23			\$ 66.23
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	\$ 0.5367	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.3027 \$ -0.9688	\$ 0.5367	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.6963 \$ -0.6422
All therms over the first block per month at	\$ 0.3692	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.1352 \$ -0.8013	\$ 0.3692	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.5288 \$ -0.4747
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 198.65			\$ 198.65	\$ 198.65			\$ 198.65
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	\$ 0.4884	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.2544 \$ -0.9205	\$ 0.4884	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.6480 \$ -0.5939
All therms over the first block per month at	\$ 0.3336	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.0996 \$ -0.7657	\$ 0.3336	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.4932 \$ -0.4391
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 850.68			\$ 850.68	\$ 850.68			\$ 850.68
All therms over the first block per month at	\$ 0.3012	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.0672 \$ -0.7333	\$ 0.1464	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.3060 \$ -0.2519
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 66.29			\$ 66.29	\$ 66.29			\$ 66.29
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	\$ 0.3234	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.0897 \$ -0.7567	\$ 0.3234	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.4831 \$ -0.4301
All therms over the first block per month at	\$ 0.2159	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 0.9822 \$ -0.6492	\$ 0.2159	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.3756 \$ -0.3226
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 198.48			\$ 198.48	\$ 198.48			\$ 198.48
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	\$ 0.2788	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.0451 \$ -0.7121	\$ 0.2059	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.3656 \$ -0.3126
All therms over the first block per month at	\$ 0.1905	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 0.9568 \$ -0.6238	\$ 0.1233	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.2830 \$ -0.2300
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 877.45			\$ 877.45	\$ 877.45			\$ 877.45
All therms over the first block per month at	\$ 0.1949	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 0.9612 \$ -0.6282	\$ 0.0988	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.2585 \$ -0.2055
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 878.18			\$ 878.18	\$ 878.18			\$ 878.18
All therms over the first block per month at	\$ 0.0743	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 0.8406 \$ -0.5076	\$ 0.0420	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.2017 \$ -0.1487

DATED: ~~XX XX, 2024~~ March 22, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ April 1, 2024

Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX.XXX dated XX XX, 2024, in Docket No. DG 24-106
 Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. 23-076

4 FIRM RATE SCHEDULES – MANAGED EXPANSION PROGRAM - EXCLUDING KEENE CUSTOMERS

	II RATE SCHEDULES							
	Rates Effective April 1, 2024 – April 30, 2024 Rates Effective November 1, 2024- April 30, 2025 Winter Period				Rates Effective May 1, 2024 – October 31, 2024 Rates Effective May 1, 2025 - October 31, 2025 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 95	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 101	Total Rate
Residential Non Heating - R-5								
Customer Charge per Month per Meter	\$ 21.79			\$ 21.79	\$ 21.79			\$ 21.79
All therms	\$ 0.6533	\$ 0.6786 \$ -0.3449	\$ 0.1986	\$ 1.5305 \$ -1.1968	\$ 0.6533	\$ 0.0722 \$ -0.0187	\$ 0.1986	\$ 0.9241 \$ -0.8796
Residential Heating - R-6								
Customer Charge per Month per Meter	\$ 21.79			\$ 21.79	\$ 21.79			\$ 21.79
Therms in the first block per month at	\$ 0.8731	\$ 0.6786 \$ -0.3449	\$ 0.1986	\$ 1.7503 \$ -1.4166	\$ 0.8731	\$ 0.0722 \$ -0.0187	\$ 0.1986	\$ 1.1439 \$ -1.0904
Residential Heating - R-7								
Customer Charge per Month per Meter	\$ 11.99			\$ 11.99	\$ 21.79			\$ 21.79
Therms in the first block per month at	\$ 0.4802	\$ 0.3732 \$ -0.1897	\$ 0.1986	\$ 1.0520 \$ -0.8685	\$ 0.8731	\$ 0.0722 \$ -0.0187	\$ 0.1986	\$ 1.1439 \$ -1.0904
Commercial/Industrial - G-44								
Customer Charge per Month per Meter	\$ 86.10			\$ 86.10	\$ 86.10			\$ 86.10
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	\$ 0.6977	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.4637 \$ -1.1298	\$ 0.6977	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.8573 \$ -0.8032
All therms over the first block per month at	\$ 0.4800	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.2460 \$ -0.9121	\$ 0.4800	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.6396 \$ -0.5855
Commercial/Industrial - G-45								
Customer Charge per Month per Meter	\$ 258.25			\$ 258.25	\$ 258.25			\$ 258.25
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	\$ 0.6349	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.4009 \$ -1.0670	\$ 0.6349	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.7945 \$ -0.7404
All therms over the first block per month at	\$ 0.4337	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.1997 \$ -0.8658	\$ 0.4337	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.5933 \$ -0.5392
Commercial/Industrial - G-46								
Customer Charge per Month per Meter	\$ 1,105.88			\$ 1,105.88	\$ 1,105.88			\$ 1,105.88
All therms over the first block per month at	\$ 0.3916	\$ 0.6786 \$ -0.3447	\$ 0.0874	\$ 1.1576 \$ -0.8237	\$ 0.1903	\$ 0.0722 \$ -0.0181	\$ 0.0874	\$ 0.3499 \$ -0.2958
Commercial/Industrial - G-55								
Customer Charge per Month per Meter	\$ 86.18			\$ 86.18	\$ 86.18			\$ 86.18
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	\$ 0.4204	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.1867 \$ -0.8537	\$ 0.4204	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.5801 \$ -0.5274
All therms over the first block per month at	\$ 0.2807	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.0470 \$ -0.7140	\$ 0.2807	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.4404 \$ -0.3874
Commercial/Industrial - G-56								
Customer Charge per Month per Meter	\$ 258.02			\$ 258.02	\$ 258.02			\$ 258.02
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	\$ 0.3624	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.1287 \$ -0.7957	\$ 0.2677	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.4274 \$ -0.3744
All therms over the first block per month at	\$ 0.2477	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.0140 \$ -0.6810	\$ 0.1603	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.3200 \$ -0.2670
Commercial/Industrial - G-57								
Customer Charge per Month per Meter	\$ 1,140.69			\$ 1,140.69	\$ 1,140.69			\$ 1,140.69
All therms over the first block per month at	\$ 0.2534	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 1.0197 \$ -0.6867	\$ 0.1284	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.2881 \$ -0.2351
Commercial/Industrial - G-58								
Customer Charge per Month per Meter	\$ 1,141.63			\$ 1,141.63	\$ 1,141.63			\$ 1,141.63
All therms over the first block per month at	\$ 0.0966	\$ 0.6789 \$ -0.3459	\$ 0.0874	\$ 0.8629 \$ -0.5299	\$ 0.0546	\$ 0.0723 \$ -0.0193	\$ 0.0874	\$ 0.2143 \$ -0.1613

DATED: ~~XX XX, 2024~~ March 22, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ April 1, 2024

Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX.XXX dated XX XX, 2024, in Docket No. DG 24-106
 Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. 23-076

26 ANTICIPATED SUMMER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOMERS OR GAS LIGHTING

Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2024 THROUGH OCTOBER 31, 2024
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2025 THROUGH OCTOBER 31, 2025
 (REFER TO TEXT ON IN SECTION 17 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
Anticipated Direct Cost of Gas		
Purchased Gas:		
Demand Costs:	\$ 1,210,454	\$ 3,222,250
Supply Costs:	6,947,947	5,741,685
Storage Gas:		
Demand, Capacity:	\$ -	\$ -
Commodity Costs:	-	-
Produced Gas:		
	-	114,493
Hedged Contract (Saving)/Loss		
	<u>(3,860,898)</u>	<u>(2,938,092)</u>
Unadjusted Anticipated Cost of Gas		
	<u>\$ 4,297,502</u>	<u>\$ 6,140,336</u>
Adjustments:		
Prior Period (Over)/Under Recovery (as of 9/1/2024/2023 estimated COG)	\$ (410,878)	\$ (4,190,137)
Interest	23,689	(240,092)
Accounting Adjustments	-	-
Refunds from Suppliers	-	-
Broker Revenues	-	-
Fuel Financing	-	-
Transportation CGA Revenues	-	-
Interruptible Sales Margin	-	-
Capacity Release and Off System Sales Margins	(3,069,734)	(2,027,770)
Hedging Costs	-	-
Fixed Price Option Administrative Costs	-	-
Total Adjustments	<u>(3,456,923)</u>	<u>(6,457,999)</u>
Total Anticipated Direct Cost of Gas		
	<u>\$ 840,579</u>	<u>\$ (317,663)</u>
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 05/01/2524-10/31/2524	\$ 4,297,502	\$ 6,140,336
Working Capital Rate: Lead Lag Days / 365	0.0705	0.0705
Prime Rate	8.00%	8.50%
Working Capital Percentage	0.564%	0.599%
Working Capital	\$ 24,238	\$ 36,778
Plus: Working Capital Reconciliation (Acct-1163-1424)	<u>(5,233)</u>	<u>39,326</u>
Total Working Capital Allowance	19,005	76,104
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 05/01/2524-10/31/2524	\$ 4,297,502	\$ 6,140,336
Less: Refunds	-	-
Plus: Total Working Capital	19,005	76,104
Plus: Prior Period (Over)/Under Recovery	<u>(410,878)</u>	<u>(4,190,137)</u>
Subtotal	\$ 3,905,630	\$ 2,026,303
Bad Debt Percentage	1.99%	0.23%
Bad Debt Allowance	\$ 8,995	\$ 4,699
Plus: Bad Debt Reconciliation (Acct-1163-1754)	<u>749,119</u>	<u>698,114</u>
Total Bad Debt Allowance	\$ 758,114	\$ 702,813
Production and Storage Capacity		
	\$ -	\$ -
Miscellaneous Overhead 05/01/2524-10/31/2524	\$ -	\$ -
Times Summer Sales	22,423	24,743
Divided by Total Sales	<u>111,311</u>	<u>119,311</u>
Miscellaneous Overhead	<u>-</u>	<u>-</u>
Total Anticipated Indirect Cost of Gas	<u>\$ 777,119</u>	<u>\$ 778,917</u>
Total Cost of Gas		
	<u>\$ 1,617,699</u>	<u>\$ 461,254</u>

DATED: ~~XX XX, 2024~~ November 15, 2023

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX.XXX dated XX XX, 2024, in Docket No. DG 24-106
 Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. DG 23-076

**27 CALCULATION OF FIRM SALES SUMMER PERIOD COST OF GAS RATE -
 EXCLUDING KEENE CUSTOMERS**

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2024 THROUGH OCTOBER 31, 2024
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2025 THROUGH OCTOBER 31, 2025
 (Refer to Text in Section 17 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 840,579	\$-(317,663)
Projected Prorated Sales (05/01/20252024-10/31/20252024)	22,422,719	24,742,664
Direct Cost of Gas Rate	\$ 0.0375	\$ -(0.0128) per therm
Demand Cost of Gas Rate	\$ 1,210,454	\$ 3,222,260 \$ -0.1437 per therm
Commodity Cost of Gas Rate	\$ 6,947,947	\$ 0.3099 -2,918,086 \$ -0.1304 per therm
Adjustment Cost of Gas Rate	\$ (3,456,923)	\$ (0.1542) -(6,457,999) \$ -(0.2880) per therm
Hedge Contract (Savings)	\$ (3,860,898)	\$ (0.1722)
Total Direct Cost of Gas Rate	\$ 840,579	\$ -(317,663) \$ -(0.0128) per therm
Total Anticipated Indirect Cost of Gas	\$ 777,119	\$ -778,917
Projected Prorated Sales (05/01/20252024-10/31/20252024)	22,422,719	24,742,664
Indirect Cost of Gas	\$ 0.0347	\$ -0.0316 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/2524	\$ 0.0722	\$ -0.0187 per therm

RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - 05/01/2524	COGwr	\$ 0.0722	\$ -0.0187 /therm
	Maximum (COG + 25%)	\$ 0.0903	\$ -0.0234

C&I HIGH WINTER USE COST OF GAS RATE - 05/01/2524	COGwh	\$ 0.0722	\$ -0.0184 /therm
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Average Demand Cost of Gas Rate Effective 05/01/2524	\$ 0.0540	\$ -0.1302	
Times: High Winter Use Ratio (Summer)	0.9995	-0.9987	
Times: Correction Factor	0.9997	-0.9976	
Adjusted Demand Cost of Gas Rate	\$ 0.0540	\$ -0.1297	
Commodity Cost of Gas Rate	\$ 0.3099	\$ -0.1179	
Adjustment Cost of Gas Rate	\$ (0.1542)	\$ -(0.2610)	
Indirect Cost of Gas Rate	\$ 0.0347	\$ -0.0316	
Hedge Contract (Savings)	\$ (0.1722)	\$ -	
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.0722	\$ -0.0184	
			Maximum (COG + 25%) \$ 0.0902 \$ -0.0226

C&I LOW WINTER USE COST OF GAS RATE - 05/01/2524	COGwl	\$ 0.0723	\$ -0.0193 /therm
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Average Demand Cost of Gas Rate Effective 05/01/2524	\$ 0.0540	\$ -0.1302	
Times: Low Winter Use Ratio (Summer)	1.0014	-1.0080	
Times: Correction Factor	0.9997	-0.9976	
Adjusted Demand Cost of Gas Rate	\$ 0.0541	\$ -0.1309	
Commodity Cost of Gas Rate	\$ 0.3099	\$ -0.1179	
Adjustment Cost of Gas Rate	\$ (0.1542)	\$ -(0.2610)	
Indirect Cost of Gas Rate	\$ 0.0347	\$ -0.0316	
Hedge Contract (Savings)	\$ (0.1722)	\$ -	
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.0723	\$ -0.0193	
			Maximum (COG + 25%) \$ 0.0904 \$ -0.0244

DATED: ~~XX XX, 2024~~ November 15, 2023

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

29 CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS

II. RATE SCHEDULES

CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE

~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2023 THROUGH APRIL 30, 2024~~

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025

(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$55,600,306	\$-67,828,453
Projected Prorated Sales (11/01/243 - 04/30/254)	88,888,172	94,568,324
Direct Cost of Gas Rate	\$	0.6255 \$-0.7172 per therm
Demand Cost of Gas Rate	\$14,124,307	\$ 0.1589 \$-12,479,766 \$-0.1320 per therm
Commodity Cost of Gas Rate	48,298,071	\$ 0.5434 \$-59,033,914 \$-0.6242 per therm
Adjustment Cost of Gas Rate	(2,327,171)	\$ (0.0262) 666,498 \$-0.0076 per therm
Hedge Underground Storage Contract (Savings)/Loss	\$ (4,494,900)	\$ (0.0506) \$ (4,351,724) \$ (0.0460) per therm
Total Direct Cost of Gas Rate	\$55,600,306	\$ 0.6255 \$-67,828,453 \$-0.7172 per therm
Total Anticipated Indirect Cost of Gas	\$ 4,718,363	\$-3,790,945
Projected Prorated Sales (11/01/243 - 04/30/254)	88,888,172	94,568,324
Indirect Cost of Gas	\$	0.0531 \$-0.0391 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/243)	\$	0.6786 \$-0.7563
Calculation of FPO Excluding Low Income - Rate Code R-3		
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/243) FPO (Line 13 * 0.55)	\$	0.6786 \$-0.7563
FPO Risk Premium	\$	0.0200 \$-0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/243)	\$	0.6986 \$-0.7763
RESIDENTIAL FPO COST OF GAS RATE - EXCLUDING LOW INCOME - (R-3) 11/01/243	COGwr	\$ 0.6986 \$-0.7763 /therm
Calculation of FPO for Gas Assistance Program - Rate Code R-4		
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/243) FPO (Line 13 * 0.55)	\$	0.3732 \$-0.4160
FPO Risk Premium (Line 14 * 0.55)	\$	0.0110 \$-0.0110
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/243) (Line 15 * 0.55)	\$	0.3842 \$-0.4270
RESIDENTIAL FPO COST OF GAS RATE - LOW INCOME - (R-4) 11/01/243	COGwr	\$ 0.3842 \$-0.4270 /therm

DATED: ~~XX XX, 2024~~ November 15, 2023

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

TITLE: Neil Proudman
 President

Authorized by NHPUC Order No. XX.XXX dated XX XX, 2024, in Docket No. DG 24-106
 Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. DG 23-076

30 CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS

CALCULATION OF FIRM SALES COST OF GAS RATE
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2022 THROUGH APRIL 30, 2024
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025
 (Refer to Text in Section 17 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 55,600,306	\$67,828,463
Projected Prorated Sales (11/01/2024-3 - 04/30/20254)	88,888,172	-94,668,324
Direct Cost of Gas Rate	\$ 0.6255	\$ -0.7172 per them
Demand Cost of Gas Rate	\$ 14,124,307	\$ -0.1589 per them
Commodity Cost of Gas Rate	\$ 48,298,071	\$ -0.5434 per them
Adjustment Cost of Gas Rate	\$ (2,327,171)	\$ 0.0262 per them
Hedge Contract (Savings)	\$ (4,494,900)	\$ (0.0506) per them
Total Direct Cost of Gas Rate	\$ 55,600,306	\$ 67,828,463 per them
Total Anticipated Indirect Cost of Gas	\$ 4,718,363	\$ -3,700,046
Projected Prorated Sales (11/01/2024-3 - 04/30/20254)	88,888,172	-94,668,324
Indirect Cost of Gas	\$ 0.0531	\$ -0.0394 per them
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/243	\$ 0.6786	\$ -0.7563 per them
RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - 11/01/243	COGwr	\$ 0.6786
Change in rate due to change in under/over recovery		\$ (0.0316)
RESIDENTIAL COST OF GAS RATE - 12/01/2023	COGwr	\$ -0.7248 /them
Change in Rate due to change in under/over recovery		\$ (0.0788)
RESIDENTIAL COST OF GAS RATE - 01/01/2024	COGwr	\$ -0.6480 /them
Change in Rate due to change in under/over recovery		\$ -0.0188
RESIDENTIAL COST OF GAS RATE - 2/01/2024	COGwr	\$ -0.6648 /them
Change in Rate due to change in under/over recovery		\$ (0.1609)
RESIDENTIAL COST OF GAS RATE - 3/01/2024	COGwr	\$ -0.6039 /them
Change in Rate due to change in under/over recovery		\$ (0.1690)
RESIDENTIAL COST OF GAS RATE - 4/01/2024	COGwr	\$ -0.3449 /them
Maximum (COG + 25%)	\$ 0.8483	\$ -0.0454
GAS ASSISTANCE PLAN RESIDENTIAL COST OF GAS RATE R-4 - 11/01/243	COGwr	\$ 0.3732
Change in rate due to change in under/over recovery		\$ (0.0174)
RESIDENTIAL COST OF GAS RATE - 12/01/2023	COGwr	\$ -0.3896 /them
Change in Rate due to change in under/over recovery		\$ (0.0433)
RESIDENTIAL COST OF GAS RATE - 01/01/2024	COGwr	\$ -0.3563 /them
Change in Rate due to change in under/over recovery		\$ -0.0103
RESIDENTIAL COST OF GAS RATE - 2/01/2024	COGwr	\$ -0.3666 /them
Change in Rate due to change in under/over recovery		\$ (0.0885)
RESIDENTIAL COST OF GAS RATE - 3/01/2024	COGwr	\$ -0.2774 /them
Change in Rate due to change in under/over recovery		\$ (0.0874)
RESIDENTIAL COST OF GAS RATE - 4/01/2024	COGwr	\$ -0.1897 /them
Maximum (COG + 25%)	\$ 0.4665	\$ -0.6200
C&I HIGH WINTER USE COST OF GAS RATE - 11/01/243	COGwh	\$ 0.6786
Change in rate due to change in under/over recovery		\$ (0.0316)
C&I HIGH WINTER USE COST OF GAS RATE - 12/01/2023	COGwh	\$ -0.7246 /them
Change in Rate due to change in under/over recovery		\$ (0.0788)
C&I HIGH WINTER USE COST OF GAS RATE - 01/01/2024	COGwh	\$ -0.6458 /them
Change in Rate due to change in under/over recovery		\$ -0.0188
C&I HIGH WINTER USE COST OF GAS RATE - 2/01/2024	COGwh	\$ -0.6648 /them
Change in Rate due to change in under/over recovery		\$ (0.1609)
C&I HIGH WINTER USE COST OF GAS RATE - 3/01/2024	COGwh	\$ -0.6037 /them
Change in Rate due to change in under/over recovery		\$ (0.1690)
C&I HIGH WINTER USE COST OF GAS RATE - 4/01/2024	COGwh	\$ -0.3447 /them
Average Demand Cost of Gas Rate Effective 11/01/243	\$ 0.1589	\$ -0.4320
Times: High Winter Use Ratio (Winter)	0.9995	-0.0087
Times: Correction Factor	1.0002	-0.0007
Adjusted Demand Cost of Gas Rate	\$ 0.1589	\$ -0.4318
Commodity Cost of Gas Rate	\$ 0.5434	\$ -0.6242
Adjustment Cost of Gas Rate	\$ (0.0262)	\$ -0.0070
Indirect Cost of Gas Rate	\$ 0.0531	\$ -0.0394
Hedge Contract (Savings)	\$ (0.0506)	\$ (0.0460)
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.6786	\$ -0.7564
C&I LOW WINTER USE COST OF GAS RATE - 11/01/243	COGwl	\$ 0.6789
Change in rate due to change in under/over recovery		\$ (0.0316)
C&I LOW WINTER USE COST OF GAS RATE - 12/01/2023	COGwl	\$ -0.7268 /them
Change in Rate due to change in under/over recovery		\$ (0.0788)
C&I LOW WINTER USE COST OF GAS RATE - 01/01/2024	COGwl	\$ -0.6470 /them
Change in Rate due to change in under/over recovery		\$ -0.0188
C&I LOW WINTER USE COST OF GAS RATE - 2/01/2024	COGwl	\$ -0.6658 /them
Change in Rate due to change in under/over recovery		\$ (0.1609)
C&I LOW WINTER USE COST OF GAS RATE - 3/01/2024	COGwl	\$ -0.6048 /them
Change in Rate due to change in under/over recovery		\$ (0.1690)
C&I LOW WINTER USE COST OF GAS RATE - 4/01/2024	COGwl	\$ -0.3489 /them
Average Demand Cost of Gas Rate Effective 11/01/243	\$ 0.1589	\$ -0.4320
Times: Low Winter Use Ratio (Winter)	1.0014	-1.0080
Times: Correction Factor	1.0002	-0.0007
Adjusted Demand Cost of Gas Rate	\$ 0.1592	\$ -0.4330
Commodity Cost of Gas Rate	\$ 0.5434	\$ -0.6242
Adjustment Cost of Gas Rate	\$ (0.0262)	\$ -0.0070
Indirect Cost of Gas Rate	\$ 0.0531	\$ -0.0394
Hedge Contract (Savings)	\$ (0.0506)	\$ (0.0460)
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6789	\$ -0.7573

DATED: ~~XX XX, 2024~~ ^{March 22, 2024}

EFFECTIVE: ~~November 1, 2024~~ ^{April 1, 2024}

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX.XXX dated XX XX, 2024, in Docket No. DG 24-106
 Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. 23-076

31 ANTICIPATED WINTER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOMERS OR GAS LIGHTING

Anticipated Cost of Gas
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2023 THROUGH APRIL 30, 2024~~
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025~~
 (REFER TO TEXT ON IN SECTION 17 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
Anticipated Direct Cost of Gas		
Purchased Gas:		
Demand Costs:	\$ 13,277,648	\$ 11,478,067
Supply Costs:	40,009,791	46,903,637
Storage Gas:		
Demand, Capacity:	\$ 846,659	\$ 1,001,699
Commodity Costs:	4,210,226	4,860,737
Produced Gas:		
	4,078,054	7,269,540
Hedged Contract (Saving)/Loss		
	<u>(4,494,900)</u>	<u>(4,351,724)</u>
Unadjusted Anticipated Cost of Gas	\$ 57,927,477	\$ 67,161,955
Adjustments:		
Prior Period (Over)/Under Recovery (as of 05/01/24 23)	\$ 306,763	\$ 3,674,198
Interest	180,337	452,781
Accounting Adjustments	23,633	
Gas Assistance Program	(618,933)	
Refunds from Suppliers	-	
Broker Revenues	30,408	(1,340,480)
Fuel Financing	462,146	861,872
Transportation CGA Revenues	62,123	(120,926)
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(2,836,642)	(2,860,948)
Hedging Costs	-	
Fixed Price Option Administrative Costs	62,993	
Total Adjustments	<u>(2,327,171)</u>	<u>666,498</u>
Total Anticipated Direct Cost of Gas	\$ 55,600,306	\$ 67,828,453
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 11/01/24 3 - 04/30/254	\$ 57,927,477	\$ 67,161,955
Working Capital Rate: Lead Lag Days / 365	0.0705	0.0705
Prime Rate	8.00%	8.50%
Working Capital Percentage	0.564%	0.599%
Working Capital	\$ 315,708	\$ 402,273
Plus: Working Capital Reconciliation (Acct 142.20)	<u>(143,692)</u>	<u>(162,369)</u>
Total Working Capital Allowance		<u>172,016</u> 239,903
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 11/01/24 3 - 04/30/254	\$ 57,927,477	\$ 67,161,955
Less: Refunds	-	
Plus: Total Working Capital	172,016	239,903
Plus: Prior Period (Over)/Under Recovery	<u>306,763</u>	<u>3,674,198</u>
Subtotal	\$ 58,406,256	\$ 71,076,057
Bad Debt Percentage	1.99%	0.23%
Bad Debt Allowance	\$ 1,026,654	\$ 164,831
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>(165,765)</u>	<u>(389,248)</u>
Total Bad Debt Allowance	<u>\$ 860,889</u>	<u>(224,417)</u>
Production and Storage Capacity		
	\$ 3,685,459	\$ 3,685,458
Miscellaneous Overhead 11/01/2024 3 - 04/30/254	\$ -	\$ -
Times Winter Sales	88,888	94,568
Divided by Total Sales	<u>111,311</u>	<u>119,311</u>
Miscellaneous Overhead	<u>-</u>	<u>-</u>
Total Anticipated Indirect Cost of Gas	\$ 4,718,363	\$ 3,700,945
Total Cost of Gas	\$ 60,318,669	\$ 71,529,398

DATED: ~~XX XX, 2024~~ November 15, 2023

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

TITLE: President

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~~Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. DG 23-076~~

33 CALCULATION OF FIRM TRANSPORTATION COST OF GAS RATE

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate

~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2023 THROUGH APRIL 30, 2024~~

~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2024 THROUGH APRIL 30, 2025~~

(Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,253,503 \$ 1,039,539		
LNG	6,046,038 4,360,481		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	7,269,541 5,400,020		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES		8.7%	
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	\$ 632,450 \$ 469,802		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	94,568,324 88,888,172	67.5%	
FIRM TRANSPORTATION SUBJECT TO FTCS	43,224,605 42,888,750	32.5%	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	137,792,926 131,776,922	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	32.5%	x	\$ 469,802 =
			\$ 152,904 \$ 198,395
			\$ 632,450
PRIOR (OVER) OR UNDER COLLECTION			(90,781) (120,566)
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 62,123 \$ 77,829
PROJECTED FIRM TRANSPORTATION THROUGHPUT			42,888,750 43,224,605
FIRM TRANSPORTATION COST OF GAS			\$ 0.0014 \$ 0.0018

DATED: ~~XX XX, 2024~~ November 15, 2023

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

Neil Proudman
 TITLE: President

Authorized by NHPUC Order No. XX.XXX dated XX XX, 2024, in Docket No. DG 24-106
~~Authorized by NHPUC Order No. 26,898 dated October 31, 2023, in Docket No. DG 23-076~~

2 ATTACHMENT B Schedule of Administrative Fees and Charges

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$ 0.11	\$ 0.14	per MMBtu of Daily Imbalance Volumes")
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation.		
III.	Peaking Demand Charge	\$ 56.21	\$ 43.95	MMBTU of Peak MDQ
IV.	Company Allowance Calculation (per Schedule 25)			
		159,432,155	160,052,009	Total Sendout - Therms Jul-20232 - Jun-20243
		<u>155,226,688</u>	<u>153,641,897</u>	Total Throughput - Therms Jul-20232 - Jun-20243
		4,205,467	6,410,112	Variance (Sendout - Throughput)
	Company Allowance Percentage 2024-252023-24	2.6%	4.0%	Variance / Total Sendout

DATED: ~~XX XX, 2024~~ November 15, 2023

ISSUED BY: /s/Neil Proudman
 Neil Proudman

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

TITLE: President

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**3 ATTACHMENT C
 Capacity Allocators**

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	70.6% 72.9%	17.2% 17.7%	12.2% 9.4%	100.0%
G-51	Low Annual /Low Winter Use	79.6% 80.1%	12.0% 13.0%	8.5% 6.9%	100.0%
G-42	Medium Annual / High Winter	70.6% 72.9%	17.2% 17.7%	12.2% 9.4%	100.0%
G-52	High Annual / Low Winter Use	70.6% 80.1%	12.0% 13.0%	8.5% 6.9%	100.0%
G-43	High Annual / High Winter	70.6% 72.9%	17.2% 17.7%	12.2% 9.4%	100.0%
G-53	High Annual / Load Factor < 90%	79.6% 80.1%	12.0% 13.0%	8.5% 6.9%	100.0%
G-54	High Annual / Load Factor < 90%	79.6% 80.1%	12.0% 13.0%	8.5% 6.9%	100.0%

DATED: ~~XX XX, 2024~~ November 20, 2023

ISSUED BY: /s/Neil Proudman
 Neil Proudman
 TITLE: President

EFFECTIVE: ~~November 1, 2024~~ November 1, 2023

~~Authorized by NHPUC Order No. XX,XXX dated XX XX, 2024, in Docket No. DG 24-106
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