

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**SUMMER 2013 COST OF GAS RESULTS**  
**DG 14-076**  
**May 01, 2014 through October 31, 2014**

	<u>Filing (1)</u>	<u>Actual</u>	<u>Difference</u>
<b><u>Account 8840-2-0000-10-1920-1741</u></b>			
Balance 10/31/13 - (Over) / Under	\$ (1,146,406)	\$ (1,146,406)	\$ -
Prior Period Adjustment	2/ -	-	-
Interest 11/1/13 - 4/30/14	<u>(17,645)</u>	<u>(17,644)</u>	<u>1</u>
Beginning Balance 5/1/14	\$ (1,164,051)	\$ (1,164,050)	\$ 1
Interest 5/1/14 - 10/31/14	(9,576)	(71,101)	(61,525)
Prior Period Adjustments	-	-	-
Interruptible Margin	-	-	-
280-Day Margin	-	-	-
Emergency Sales Margin	-	-	-
Non-Firm Transportation Margin	-	-	-
Other Transportation Related Margins	-	-	-
Capacity Release and Fixed Price Credits	-	-	-
Price Risk Management and FPO Admin Costs	-	-	-
Overhead	2,801	2,833	32
Occupant Disallowance/Credits	(9,432)	(51,147)	(41,715)
Total Adjustment to Costs	-	-	-
Gas Costs	<u>\$ 11,591,457</u>	<u>\$ 8,402,254</u>	<u>\$ (3,189,203)</u>
Total Costs	<u>\$ 11,575,250</u>	<u>\$ 8,282,839</u>	<u>\$ (3,292,411)</u>
Gas Cost Billed	<u>\$ (10,411,200)</u>	<u>\$ (8,329,091)</u>	<u>\$ 2,082,109</u>
Total (Over) / Under 10/31/14	<u>\$ -</u>	<u>\$ (1,210,302)</u>	<u>\$ (1,210,302)</u>

**Bad Debts Account 8840-2-0000-10-1163-1754**

Balance 10/31/13 - (Over) / Under	\$ -	\$ -	\$ -
Prior Period Adjustment	-	0	0
Interest 11/1/13 - 4/30/14	<u>-</u>	<u>-</u>	<u>0</u>
Beginning Balance 5/1/14	\$ -	\$ -	\$ -
Bad Debt Costs	0	0	0
Bad Debt Billed	0	0	0
Interest	0	0	0
Total (Over) / Under 10/31/14	\$ -	\$ -	\$ -

**Working Capital Account 8840-2-0000-10-1163-1424**

Balance 10/31/13 - (Over) / Under	\$ (554)	\$ (1,034)	\$ (480)
Prior Period Adjustment	0	0	0
Interest 11/1/13 - 4/30/14	<u>(8)</u>	<u>(10)</u>	<u>(2)</u>
Beginning Balance 5/1/14	\$ (562)	\$ (1,044)	\$ (482)
Working Capital Costs	14,731	10,678	(4,053)
Working Capital Billed	(14,166)	(1,738)	12,428
Interest	(3)	64	67
Total (Over) / Under 10/31/14	\$ -	\$ 7,961	\$ 7,961
<b>Total All Accounts</b>	<b>\$ -</b>	<b>\$ (1,202,341)</b>	<b>\$ (1,202,341)</b>

(1) As filed March 17, 2014 in the Summer 2014 Cost of Gas DG 14-076  
On April 30, 2014 the NHPUC approved the March 17, 2014 filing in DG 14-076 in its Order No 25,658

## LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.

REDACTED

## SUMMER 2013 COST OF GAS RESULTS

DG 14-076

## SUMMARY OF DEMAND CHARGES FOR PERIOD

May 01, 2014 through October 31, 2014

	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<b><u>Supplies:</u></b>				
Union Gas	Sch 2B line 7			
Subtotal Supply Demand Charges				
<b><u>Pipelines:</u></b>				
ANE (Uniongas and TransCanada)	Sch 2B line 3 + 4 + 5 + 20 + 60			
IGTS Iroquois	Sch 2B line 17			
TGP Short Haul 2302 Z5-Z6	Sch 2B line 22 + 64			
TGP Contract 8587 Zone 0-6	Sch 2B lines 23 + 65			
TGP 33371 NET284	Sch 2B line 25 + 61			
TGP 42076 Dracut	Sch 2B lines 26			
TGP 72694	Sch 2B lines 27			
Portland Natural Gas Pipeline	Sch 2B line 19 + 67			
Subtotal Pipeline Demand Charges				
<b><u>LNG:</u></b>				
Domac	Sch 2B line 41	\$ -	\$ 5,490	\$ 5,490
<b><u>Propane</u></b>				
EN Propane	Sch 2B line 44	\$ -	\$ -	\$ -
<b><u>Storage:</u></b>				
Demand & Capacity Charges		\$ -	\$ -	\$ -
<b><u>Other</u></b>				
Fees	Sch 2B line 46	\$ -	\$ 7,200	\$ 7,200
Pipeline Refunds	Sch 2B line 47	-	-	-
Transportation Capacity Credit		(1,546,103)	-	1,546,103
Subtotal Other Demand Charges		\$ (1,546,103)	\$ 7,200	\$ 1,553,303
<b>Total Demand Charges (Forward to Page 3)</b>		<b>\$ 3,627,974</b>	<b>\$ 2,009,875</b>	<b>(\$1,618,099)</b>

1/ Demand costs per Schedule 5A as filed in the Summer 2014 Cost of Gas in DG 14-076.

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**SUMMER 2013 COST OF GAS RESULTS**  
**DG 14-076**

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**SUMMARY OF COMMODITY COSTS FOR PERIOD**

May 01, 2014 through October 31, 2014

<b>Demand Charges (Brought from Page 2):</b>		<b>\$3,627,974</b>		<b>\$2,009,875</b>		<b>(\$1,618,099)</b>
	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
<b><u>TGP Gulf Commodity</u></b>						
Therms	Sch 8, lines 5 + 39					
Cost	Sch 8, lines 5 + 39					
<b><u>Dracut Commodity</u></b>						
Therms	Sch 8, line 10					
Cost	Sch 8, line 10					
<b><u>PNGTS Comodity</u></b>						
Therms	Sch 8, line 18					
Cost	Sch 8, line 18					
<b><u>TGP/Iroquois Commodity (Dawn)</u></b>						
Therms	Sch 8, line 26					
Cost	Sch 8, line 26					
<b><u>TGP/Niagra Commodity</u></b>						
Therms	Sch 8, line 23					
Cost	Sch 8, line 23					
<b><u>City Gate Delivered Supply</u></b>						
Therms	Sch 8, line 8					
Cost	Sch 8, line 8					
<b><u>Storage Gas - Commodity Withdrawn</u></b>						
Therms	Sch 8, line 38					
Cost	Sch 8, line 38					
<b><u>Propane P/S Plant Commodity</u></b>						
Therms	Sch 8, line 33					
Cost	Sch 8, line 33					
<b><u>Propane Tank Farm Commodity</u></b>						
Therms	Sch 8, line 34					
Cost	Sch 8, line 34					
<b><u>LNG P/S Plant Commodity</u></b>						
Therms	Sch 8, line 30					
Cost	Sch 8, line 30					
<b><u>Hedging (Gains) Losses</u></b>						
	Sch 8, line 13					
<b><u>Other- Cashout, Broker Penalty, Canadian Managed, Non-Firm costs</u></b>						
Cost	Sch 8, line 50					
Subtotal:						
Volumes (net of fuel retention)		19,928,944		26,228,650		6,299,706
Cost		\$ 7,963,483	0 3996	\$ 6,392,379	0 2437	\$ (1,571,104) (0 1559)
Total Demand and Commodity Costs		\$ 11,591,457		\$ 8,402,254		\$ (3,189,203)
Check - Sched 1				\$ 8,402,254		
Demand (therms):						
Firm Gas Sales		19,670,156		17,376,918		(2,293,238)
Lost Gas (Unaccounted For)		231,176		36,001		(195,175)
Unbilled Therms		12,941		8,787,049		8,774,108
Fuel Retention		-		-		-
Company Use		14,671		28,682		14,011
Total Demand		19,928,944		26,228,650		6,299,706
		-		(0)		(0)

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2014 Cost of Gas in DG 14-076

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