Tariff Page Changes

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Liberty Utilities (EnergyNorth Natural Gas) Corp. Peak 2014 - 2015 Winter Cost of Gas Filing

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NHPUC NO. 7 - GAS LIBERTY UTILITIES

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CHECK SHEET

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Issued: Effective:
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 July 1, 2014
 November 1, 2014

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Title:

Daniel G. Saad

Richard H Leehr President

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx. Issued in compliance with NHPUC Order No. 25,684 dated June 27, 2014 in Docket DG 14-041.

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Dated: September 2, 2014 Effective: November 1, 2014 Issued by:

Daniel G. Saad Title: President

I. GENERAL TERMS AND CONDITIONS

17 - FIXED PRICE OPTION PROGRAM

17(A) Fixed Price Option Program. An alternative to the traditional Winter Period cost of gas pricing mechanism may be elected by a residential customer (rates R-1, R-3 or R-4) pursuant to the Company's Fixed Price Option Program (the "Program"). The Company may offer up to 50% of its weather normalized firm sales for the prior Winter Period under the Program. The cost of gas rate offered under the Program will remain fixed for all Winter Period deliveries commencing November 1 and ending April 30. The Company shall submit to the New Hampshire Public Utilities Commission on or before September 1 of each year a copy of the fixed price option computation. Once elected, customers must remain on the Program for the duration of the Winter Period, unless service is terminated. There are no maximum or minimum usage levels. No sign up fees apply.

Dated: September 2, 2014 Effective: November 1, 2014 Issued by: Daniel G. Saad Title: President

II RATE SCHEDULES FIRM RATE SCHEDULES

	Winter Period				Summer Period					
	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC Page 94	Total <u>Rate</u>	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC <u>Page 94</u>	Total <u>Rate</u>		
Residential Non Heating - R-1 Customer Charge per Month per Meter All therms	\$12.10 \$ 0.1599	\$ 1.1630	\$ 0.0772	\$ 12.10 \$ 1.4001	\$ 12.10 \$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 12.10 \$ 0.5825		
<u>Residential Heating - R-3</u> Customer Charge per Month per Meter Size of the first block Therms in the first block per month at	\$17.51 100 therms \$ 0.2769	\$ 1.1630	\$ 0.0772	•	\$ 17.51 20 therms \$ 0.2769	\$ 0.3936	\$ 0.0290	\$ 17.51 \$ 0.6995		
All therms over the first block per month at <u>Residential Heating - R-4</u>	\$ 0.2288	\$ 1.1630	\$ 0.0772	\$ 1.4690	\$ 0.2288	\$ 0.3936	\$ 0.0290	\$ 0.6514		
Customer Charge per Month per Meter Size of the first block Therms in the first block per month at	\$7.00 100 therms \$ 0.1108	\$ 1.1630	\$ 0.0772		\$ 7.00 20 therms \$ 0.1108	\$ 0.3936	\$ 0.0290	\$ 7.00 \$ 0.5334		
All therms over the first block per month at <u>Commercial/Industrial - G-41</u> Customer Charge per Month per Meter	\$ 0.0915 \$41.19	\$ 1.1030	\$ 0.0772	\$ 41.19	\$ 0.0915 \$ 41.19	\$ 0.3936	\$ 0.0290	\$ 0.5141 \$ 41.19		
Size of the first block Therms in the first block per month at All therms over the first block per month at	100 therms \$ 0.3287 \$ 0.2138	\$ 1.1666	\$ 0.0628 \$ 0.0628	\$ 1.5581 \$ 1.4432	20 therms \$ 0.3287 \$ 0.2138		\$ 0.0357 \$ 0.0357	\$ 0.7600 \$ 0.6451		
Commercial/Industrial - G-42 Customer Charge per Month per Meter	\$123.58			\$ 123.58	\$ 123.58			\$ 123.58		
Size of the first block Therms in the first block per month at All therms over the first block per month at	1000 therms \$ 0.3072 \$ 0.2030	\$ 1.1666	\$ 0.0628 \$ 0.0628	\$ 1.5366 \$ 1.4324	400 therms \$ 0.3072 \$ 0.2030		\$ 0.0357 \$ 0.0357	\$ 0.7385 \$ 0.6343		
Commercial/Industrial - G-43 Customer Charge per Month per Meter All therms over the first block per month at	\$530.36 \$ 0.1887	\$ 1.1666	\$ 0.0628	\$ 530.36 \$ 1.4181	\$ 530.36 \$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 530.36 \$ 0.5176		
Commercial/Industrial - G-51 Customer Charge per Month per Meter Size of the first block	\$41.19 100 therms	5		\$ 41.19	\$ 41.19 100 therms			\$ 41.19		
Therms in the first block per month at All therms over the first block per month at	\$ 0.1759 \$ 0.1136		\$ 0.0628 \$ 0.0628	\$ 1.3771 \$ 1.3148	\$ 0.1759 \$ 0.1136	\$ 0.3877 \$ 0.3877	\$ 0.0357 \$ 0.0357	\$ 0.5993 \$ 0.5370		
Commercial/Industrial - G-52 Customer Charge per Month per Meter Size of the first block	\$123.58 1000 therms	;		\$ 123.58	\$ 123.58 1000 therms			\$ 123.58		
Therms in the first block per month at All therms over the first block per month at	\$ 0.1701 \$ 0.1154	\$ 1.1384 \$ 1.1384	\$ 0.0628 \$ 0.0628		\$ 0.1250 \$ 0.0720	\$ 0.3877 \$ 0.3877				
<u>Commercial/Industrial - G-53</u> Customer Charge per Month per Meter All therms over the first block per month at	\$545.81 \$ 0.1214	\$ 1.1384	\$ 0.0628	\$ 545.81 \$ 1.3226	\$ 545.81 \$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 545.81 \$ 0.4815		
<u>Commercial/Industrial - G-54</u> Customer Charge per Month per Meter All therms over the first block per month at	\$545.81 \$ 0.0419	\$ 1.1384	\$ 0.0628	\$ 545.81 \$ 1.2431	\$ 545.81 \$ 0.0227	\$ 0.3877	\$ 0.0357	\$ 545.81 \$ 0.4461		

Dated: September 2, 2014

 Effective: November 1, 2014
 Issued by:

 Daniel G. Saad

 Title:

 Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.

Proposed Fifth Revised Page 86 Superseding Fourth Revised Page 86

Anticipated Cost of Gas

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

	(Col 1)		(Col 2)		(Col 3)	
	DIRECT COST OF GAS					
Purchased Ga Demand Cos		\$	8,363,976			
Supply Costs		Ψ	51,975,295			
Storage Gas:						
Demand, Ca	pacity:	\$	1,006,209			
Commodity (Costs:		7,630,253			
Produced Gas	5:		5,455,799			
Hedged Contr	ract (Saving)/Loss		132,716			
	ground Storage Contract (Saving)/Loss		-			
Unadjusted A	nticipated Cost of Gas			\$	74,564,248	
Adjustments:						
	Over)/Under Recovery (as of 05/01/14)	\$	14,889,808			
Interest			323,286			
Prior Period A	•		-			
Broker Rever			(1,099,927)			
Refunds from			-			
Fuel Financin	y n CGA Revenues		(362,665)			
Interruptible S			(002,000)			
	ease and Off System Sales Margins		(2,674,599)			
Hedging Cost			197,835			
	ption Administrative Costs		50,689			
Total Adjustm	lents				11,324,427	
Total Anticipa	ted Direct Cost of Gas			\$	85,888,675	
Anticipated In	direct Cost of Gas					
Working Capi						
	sted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$	74,564,248			
	tal Rate: Lead Lag Days / 365	•	0.0391			
Prime Rate			3.25%			
	ital Percentage		<u>0.127%</u>			
Working Cap	Ital	\$	94,762			
Plus: Workin	g Capital Reconciliation (Acct 142.20)		34,381			
Total Workin	g Capital Allowance				129,143	
Bad Debt:						
Total Unadjus	sted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$	74,564,248			
Less: Refund			-			
	Vorking Capital		129,143			
	eriod (Over)/Under Recovery		14,889,808			
Subtotal		\$	89,583,200			
Bad Debt Pe	rcentage		1.16%			
Bad Debt All	owance	\$	1,035,557			
Plus: Bad D	ebt Reconciliation (Acct 175.52)		(511,857)			
Total Bad De	bt Allowance			\$	523,700	
Production ar	nd Storage Capacity			\$	1,980,428	
		-				
	is Overhead (11/01/14 - 04/30/15)	\$	13,170			
Times Winter Divided by To			75,950 95,853			
Miscellaneous			33,033		10,435	
	ted Indirect Cost of Gas			\$	2,643,707	
Total Cost of				\$	88,532,383	
						=
Issued:	September 2, 2014			lssi	ued by:	Daniel G. Saad
Effective:	November 1, 2014			Title	e:	President

NHPUC NO. 7 - GAS LIBERTY UTILITIES

Proposed Seventeenth Revised Page 87 Superseding Sixteenth Revised Page 87

CALCULATION OF FIRM SALES COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 (Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)		(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (11/01/14 - 04/30/15)	\$	85,888,675 76,121,808		
Direct Cost of Gas Rate			\$ 1.1283	per therm
Demand Cost of Gas Rate	\$	9,370,185	\$ 0.1231	per therm
Commodity Cost of Gas Rate		65,194,063	\$ 0.8564	per therm
Adjustment Cost of Gas Rate		11,324,427	\$ 0.1488	per therm
Total Direct Cost of Gas Rate	\$	85,888,675	\$ 1.1283	per therm
Total Anticipated Indirect Cost of Gas	\$	2,643,707		
Projected Prorated Sales (11/01/14 - 04/30/15)		76,121,808		
Indirect Cost of Gas			\$ 0.0347	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14			\$ 1.1630	per therm
RESIDENTIAL COST OF GAS RATE - 11/01/14	coc	Gwr	\$ 1.1630	/therm

		Maximum (COG + 25%)	\$ 1.4538
C&I LOW WINTER USE COST OF GAS RATE - 11/01/14		COGwl	\$ 1.1384 /therm
Average Demand Cost of Gas Rate Effective 11/01/14 Times: Low Winter Use Ratio (Winter) Times: Correction Factor Adjusted Demand Cost of Gas Rate	\$ 0.1231 0.8113 0.9864 \$ 0.0985	Maximum (COG + 25%)	\$ 1.4230
Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.8564 \$ 0.1488 \$ 0.0347 \$ 1.1384		

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/14	COGwh	\$ 1.1666 /therm
---	-------	------------------

Average Demand Cost of Gas Rate Effective 11/01/14 Times: High Winter Use Ratio (Winter) Times: Correction Factor Adjusted Demand Cost of Gas Rate	\$ 0.1231 1.0433 0.9864 \$ 0.1267	Maximum (COG + 25%)	\$ 1.4583
Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.8564 \$ 0.1488 <u>\$ 0.0347</u> \$ 1.1666		

Issued:	September 2, 2014	Issued by:	
			Daniel G. Saad
Effective:	November 1, 2014	Title:	President

II. RATE SCHEDULES CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 (Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)		(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas	\$,,		
Projected Prorated Sales (11/01/14 - 04/30/15) Direct Cost of Gas Rate		76,121,808	\$ 1.1283	per therm
Demand Cost of Gas Rate	\$	-,	0.1231	
Commodity Cost of Gas Rate		65,194,063	\$ 0.8564	per therm
Adjustment Cost of Gas Rate	_	11,324,427	\$ 0.1488	per therm
Total Direct Cost of Gas Rate	\$	85,888,675	\$ 1.1283	per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (11/01/14 - 04/30/15) Indirect Cost of Gas	\$	2,643,707 76,121,808	\$ 0.0347	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14) as updated, see page	je 87		\$ 1.1630	
Calculation of FPO - Consistent with Order No. 24,515 in DG 05-127				
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14) as originally filed 9-2-	-14		\$ 1.2225	
FPO Risk Premium			\$ 0.0200	
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/14)			\$ 1.2425	
RESIDENTIAL COST OF GAS RATE - 11/01/14	С	OGwr	\$ 1.2425	/therm

Issued: September 2, 2014

Issued by:

Title:

Effective: November 1, 2014

Daniel G. Saad President

NHPUC NO. 7 - GAS LIBERTY UTILITIES

II. RATE SCHEDULES Calculation of Firm Transportation Cost of Gas Rate PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 (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	\$ 1,588,502				
LNG	3,867,296				
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	5,455,799 <u>9.9%</u> \$ 540,124				
PROJECTED FIRM THROUGHPUT (THERMS): FIRM SALES FIRM TRANSPORTATION SUBJECT TO FTCG TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	75,950,443 45,907,017 121,857,459	37	.3% . <u>7%</u> .0%		
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	37.7%	x \$540,	24 =	\$ 203,47	9
PRIOR (OVER) OR UNDER COLLECTION				159,39	3
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS				\$ 362,87	2
PROJECTED FIRM TRANSPORTATION THROUGHPUT				45,907,01	7
FIRM TRANSPORTATION COST OF GAS				\$0.007	9

September 2, 2014 Issued:

Effective: November 1, 2014 Issued by: Daniel G. Saad Title: President

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Total Environmental Surcharge	\$0.0055
Surcharge per therm	<u>\$0.0055</u> per therm
Estimated weather normalized firm therms billed for the twelve months ended 10/31/15 - sales and transportation	166,523,068 therms
Overall Annual Net Increase to Rates	\$917,786
Environmental Subtotal	\$917,786
DG 10-17 Base Rate Revision Collections	(\$78,892)
Required annual Environmental increase	\$996,678

Dated: September 2, 2014

Issued by:

Effective: November 1, 2014

Daniel G. Saad Title: President

Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers

Rate Case Expense (Balance 07/31/14)	\$ (123,489)
Temporary Rate Reconciliation - DG 10-017 Stipulation per Settlement Argument - DG 10-017 Reconciliation DG 08-009 and Merger Incentive DG 06-707	 - -
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ (123,489)
Off-peak 2013 Rate Case Expense Factor Off-peak 2013 Projected Volumes (Aug-Oct) Off-peak 2013 Rate Case Expense Projected Collection (Aug-Oct) Off-peak 2013 Rate Case Expense Projected Interest (Aug-Oct)	\$
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres) Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	(123,489) - -
Total Volumes	-
Rate Case Expense Factor	\$ -

Dated: September 2, 2014

Effective: November 1, 2014

Issued by: _____ Daniel G. Saad Title: President

NHPUC NO. 7 - GAS LIBERTY UTILITIES

Local Distribution Adjustment Charge Calculation

		Sales	Transportation	
Residential Non Heating Rates - R-1 Energy Efficiency Charge	\$0.0646	Customers	Customers	
Demand Side Management Charge	0.0000	* 0.0040		
Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH	0.0000	\$0.0646		
Manufactured Gas Plants	0.0055			
Environmental Surcharge (ES) Interruptible Transportation Margin Credit (ITMC)		0.0055 0.0000		
Cost Allowance Adjustment Factor		0.0000		
Rate Case Expense Factor (RCEF) Residential Low Income Assistance Program (RLIAP)		0.0000 0.0071		
LDAC		\$0.0772		per therm
Residential Heating Rates - R-3, R-4				
Energy Efficiency Charge	\$0.0646			
Demand Side Management Charge Conservation Charge (CCx)	0.0000	\$0.0646		
Relief Holder and pond at Gas Street, Concord, NH	0.0000			
Manufactured Gas Plants Environmental Surcharge (ES)	0.0055	0.0055		
Cost Allowance Adjustment Factor		0.0000		
Rate Case Expense Factor (RCEF) Residential Low Income Assistance Program (RLIAP)		0.0000 0.0071		
LDAC		\$0.0772		per therm
Commercial/Industrial Low Annual Use Rates - G-41, G-51				
Energy Efficiency Charge	\$0.0502			
Demand Side Management Charge Conservation Charge (CCx)	0.0000	\$0.0502	\$0.0502	
Relief Holder and pond at Gas Street, Concord, NH	0.0000			
Manufactured Gas Plants Environmental Surcharge (ES)	0.0055	0.0055	0.0055	
Cost Allowance Adjustment Factor		0.0000	0.0000	
Gas Restructuring Expense Factor (GREF) Rate Case Expense Factor (RCEF)		0.0000 0.0000	0.0000 0.0000	
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>	<u>0.0071</u>	
LDAC		\$0.0628	\$0.0628	per therm
Commercial/Industrial Medium Annual Use Rates - G-42, G-52 Energy Efficiency Charge	\$0.0502			
Demand Side Management Charge	0.0000			
Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH	0.0000	\$0.0502	\$0.0502	
Manufactured Gas Plants	0.0055			
Environmental Surcharge (ES) Cost Allowance Adjustment Factor		0.0055 0.0000	0.0055 0.0000	
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000	
Rate Case Expense Factor (RCEF) Residential Low Income Assistance Program (RLIAP)		0.0000 0.0071	0.0000 0.0071	
LDAC		\$0.0628		per therm
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54				
Energy Efficiency Charge Demand Side Management Charge	\$0.0502 0.0000			
Conservation Charge (CCx)	0.0000	\$0.0502	\$0.0502	
Relief Holder and pond at Gas Street, Concord, NH	0.0000			
Manufactured Gas Plants Environmental Surcharge (ES)	0.0055	0.0055	0.0055	
Cost Allowance Adjustment Factor		0.0000	0.0000	
Gas Restructuring Expense Factor (GREF) Rate Case Expense Factor (RCEF)		0.0000 0.0000	0.0000 0.0000	
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>	<u>0.0071</u>	
LDAC		\$0.0628	\$0.0628	per therm
Detection of the second second				
Dated: September 2, 2014			Issued by:	Daniel G. Saad
Effective: November 1, 2014			Title	President

Effective: November 1, 2014

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Title: President

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES

Proposed Third Revised Page 155 Superseding Second Revised Page 155

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21 p	er MMI	Btu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of Capacity		eeds from the Marketing of Capacity for Mitigation. tigation.
III.	Peaking Demand Charge	\$	18.22	MMBTU of Peak MDQ
IV.	Company Allowance Calculation (per Sched	ule 25)		
		175,3	805,100	Total Sendout - Therms Jul-2013 - Jun-2014
		170,1	54,449	Total Throughput - Therms Jul-2013 - Jun-2014
		5,1	50,651	Variance (Sendout - Throughput)
	Company Allowance Percentage 2013-14		2.9%	Variance / Total Sendout

Dated: September 2, 2014

Effective: November 1, 2014

Issued by:

Daniel G. Saad Title: President

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES

Proposed Third Revised Page 156 Superseding Second Revised Page 156

ATTACHMENT C

Rate Class		Pipeline	Storage	Peaking	Total
	Low Annual /High Winter				
G-41	Use	53.2%	21.3%	25.5%	100.0%
	Low Annual /Low Winter				
G-51	Use	75.7%	11.1%	13.2%	100.0%
	Medium Annual / High				
G-42	Winter	53.2%	21.3%	25.5%	100.0%
	High Annual / Low				
G-52	Winter Use	75.7%	11.1%	13.2%	100.0%
	High Annual / High				
G-43	Winter	53.2%	21.3%	25.5%	100.0%
	High Annual / Load				
G-53	Factor < 90%	75.7%	11.1%	13.2%	100.0%
	High Annual / Load				
G-54	Factor < 90%	75.7%	11.1%	13.2%	100.0%

CAPACITY ALLOCATORS

Dated: September 2, 2014

Issued by:

Effective: November 1, 2014

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.

Daniel G. Saad Title: President

CHECK SHEET (Cont'd)

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Issued by: <u>/s/ Richard H. Leehr</u> Richard H. Leehr Daniel

G. Saad Title:

President

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I. GENERAL TERMS AND CONDITIONS

17 - FIXED PRICE OPTION PROGRAM

17(A) Fixed Price Option Program. An alternative to the traditional Winter Period cost of gas pricing mechanism may be elected by <u>athe residential</u> customer (rates R-1, R-3 or R-4) pursuant to the Company's Fixed Price Option Program (the "Program"). The Company may offer up to 50% of its weather normalized firm sales for the prior Winter Period under the Program. The cost of gas rate offered under the Program will remain fixed for all Winter Period deliveries commencing November 1 and ending April 30. The Company shall submit to the New Hampshire Public Utilities Commission on or before September 1 of each year a copy of the fixed price option computation. Once elected, customers must remain on the Program for the duration of the Winter Period, unless service is terminated. There are no maximum or minimum usage levels. No sign up fees apply.

Dated: July 9, 2014September 2, 2014 Effective: July 1, 2014November 1, 2014 Issued by: <u>/s/ Richard H. Leehr</u> <u>Richard H. Leehr</u>Daniel <u>G. Saad</u> Title: President

Issued in compliance with NHPUC Order No. 25, xxx684 dated OctoberJune 2xx7, 2014 in Docket No. DG 14-xx041

II RATE SCHEDULES

		Winter Period			Summer Period				
	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC Page 94	Total <u>Rate</u>	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC Page 94		Total Rate
Residential Non Heating - R-1									
Customer Charge per Month per Meter All Therms	\$ 12.10 \$ 0.1599 \$ 0.1599	\$ 1.1630 \$ 0.8399	\$ 0.0772 \$ 0.0258	\$ 12.10 \$ 1.4001 \$ 1.0256	\$ 12.10 \$ 0.1599	\$ 0.3936	\$ 0.0290	\$ \$	12.10 0.5825
Residential Heating - R-3 Customer Charge per Month per Meter	\$ 17.51			\$ 17.51	\$ 17.51			\$	17.51
Size of the first block Therms in the first block per month at	100 therms \$ 0.2769	\$ 1.1630			20 therms \$ 0.2769	\$ 0.3936	\$ 0.0290	\$	0.6995
All therms over the first block per month at	\$ 0.2752 \$ 0.2288 \$ 0.2274	\$ 0.8399 \$ 1.1630	\$ 0.0258 \$ 0.0772	\$ 1.1409 \$ 1.4690 \$ 1.0031	\$ 0.2288	\$ 0.3936	\$ 0.0290	\$	0.6514
Residential Heating - R-4 Customer Charge per Month per Meter	\$ 0.2274 \$ 7.00	\$ 0.8399	\$ 0.0258	\$ 1.0931 \$ 7.00	\$ 7.00			\$	7.00
Size of the first block Therms in the first block per month at	\$ 7.00 100 therms \$ 0.1108	\$ 1.1630	\$ 0.0772	\$ 7.00 \$ 1.3510	20 therms \$ 0.1108		\$ 0.0290	φ \$	0.5334
All therms over the first block per month at	\$ 0.1108 \$ 0.1101 \$ 0.0915	\$ 0.8399 \$ 1.1630	\$ 0.0772 \$ 0.0258 \$ 0.0772	\$ 0.9758 \$ 1.3317		\$ 0.3936		φ \$	0.5141
Commercial/Industrial - G-41	\$ 0.0910	\$ 0.8399	\$ 0.0772 \$ 0.0258	\$ 0.9567	ψ 0.0913	ψ 0.0500	ψ 0.0230	Ψ	0.0141
Customer Charge per Month per Meter Size of the first block	\$ 41.19 100 therms			\$ 41.19	\$ 41.19 20 therms			\$	41.19
Therms in the first block per month at	\$ 0.3287 \$ 0.3267	\$ 1.1666 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.5581 \$ 1.1874		\$ 0.3956	\$ 0.0357	\$	0.7600
All therms over the first block per month at	\$ 0.2138 \$ 0.2125	\$ 1.1666 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.4432 \$ 1.0732	\$ 0.2138	\$ 0.3956	\$ 0.0357	\$	0.6451
<u>Commercial/Industrial - G-42</u> Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$	123.58
Size of the first block Therms in the first block per month at	1000 therms \$ 0.3072	\$ 1.1666	\$ 0.0628	\$ 1.5366	400 therms \$ 0.3072	\$ 0.3956	\$ 0.0357	\$	0.7385
All therms over the first block per month at	\$ 0.3053 \$ 0.2030	\$ 0.8420 \$ 1.1666	\$ 0.0628 \$ 0.0628	\$ 1.1660 \$ 1.4324		\$ 0.3956			0.6343
Commercial/Industrial - G-43	\$ 0.2017	\$ 0.8420	\$ 0.0020 \$ 0.0187	\$ 1.062 4	φ 0.2000	φ 0.0000	¢ 0.0007	Ŷ	0.0010
Customer Charge per Month per Meter	\$ 530.36			\$ 530.36	\$ 530.36			\$	530.36
All therms over the first block per month at	\$ 0.1887 \$ 0.1875	\$ 1.1666 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.4181 \$ 1.0482	\$ 0.0863	\$ 0.3956	\$ 0.0357	\$	0.5176
Commercial/Industrial - G-51 Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$	41.19
Size of the first block Therms in the first block per month at	100 therms \$ 0.1759	\$ 1.1384	\$ 0.0628	\$ 1.3771	100 therms \$ 0.1759	\$ 0.3877	\$ 0.0357	\$	0.5993
All therms over the first block per month at	\$ <u>0.1748</u> \$0.1136	\$ 0.8339 \$ 1.1384	\$ 0.0187 \$ 0.0628	\$ 1.0274 \$ 1.3148	\$ 0.1136	\$ 0.3877	\$ 0.0357	\$	0.5370
Commercial/Industrial - G-52	\$ 0.1129	\$ 0.8339	\$ 0.0187	\$ 0.9655					
Customer Charge per Month per Meter Size of the first block	\$ 123.58 1000 therms			\$ 123.58	\$ 123.58 1000 therms			\$	123.58
Therms in the first block per month at	\$ 0.1701 \$ 0.1691	\$ 1.1384 \$ 0.8339	\$ 0.0628 \$ 0.0187	\$ 1.3713 \$ 1.0217	\$ 0.1250	\$ 0.3877	\$ 0.0357	\$	0.5484
All therms over the first block per month at	\$ 0.1154 \$ 0.1147	\$ 1.1384		\$ 1.3166	\$ 0.0720	\$ 0.3877	\$ 0.0357	\$	0.4954
Commercial/Industrial - G-53 Customer Charge per Month per Meter	\$ 545.81	• • • • • • • • • • • • • • • • • • • •		\$ 545.81	\$ 545.81			\$	545.81
All therms over the first block per month at	\$ 0.1214 \$ 0.1207	\$ 1.1384 \$ 0.8339	\$ 0.0628 \$ 0.0187	\$ 1.3226 \$ 0.9733		\$ 0.3877	\$ 0.0357		0.4815
Commercial/Industrial - G-54		,	,		¢ = 4= 04			¢	E 4 E 0 4
Customer Charge per Month per Meter All therms over the first block per month at	\$ 545.81 \$ 0.0419 \$ 0.0417			\$ 545.81 \$ 1.2431 \$ 0.8943	\$ 545.81 \$ 0.0227	\$ 0.3877	\$ 0.0357	\$ \$	545.81 0.4461
		-							

Dated: July 9, 2014

Effective July 1, 2014

September 2, 2014 November 1, 2014

Issued by:

Daniel G. Saad Richard H. Leehr President

Title:

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx. Issued in compliance with NHPUC Order No. 25,684 dated June 27, 2014 in Docket DG 14-041.

Anticipated Cost of Gas PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

	(REFER TO TEXT ON IN SECTION 10 CO.	ST OF GAS CLAUSE)				
(Col 1) ANTICIPATED DIRECT COS	T OF GAS	(Col-2)	(Col 3)	(Col 2)	(Col 3)	
Purchased Gas: Demand Costs: Supply Costs:		\$ 3,700,151 \$ 7,397,739		\$ 8,363,976 51,975,295		
Storage Gas: Demand, Capacity:				1,006,209		
Commodity Costs:		753,766		7,630,253		
Produced Gas:				5,455,799		
Hedged Contract Savings Hedge Underground Storag	ge Contract (Savings)/Loss	<u> </u>		132,716		
Unadjusted Anticipated Cos	t of Gas		\$ 12,000,199		\$ 74,564,248	
Interest	ecovery (as of October- 31, 2012 May 31, 2013)	\$ <u>50,793</u> 4,160		\$ 14,889,808 323,286		
Prior Period Adjustments Broker Revenues				- (1,099,927	`	
Refunds from Suppliers				(1,099,927)	
Fuel Financing				-		
Transportation CGA Revenu	es			(362,665)	
Interruptible Sales Margin				-	,	
Capacity Release and Off Sy	vstem Sales Margin			(2,674,599		
Hedging Costs Fixed Price Option Administr	ative Costs			197,835 50,689		
Total Adjustments					11,324,427	
Total Anticipated Direct Cos	at of Gas		\$ 12,055,152		\$ 85,888,675	
Anticipated Indirect Cost of	Gas					
Working Capital:						
I otal anticipated Direct Cost o Working Capital Rate	of Gas (05/01/2013 - 10/31/2013) (11/01/13 - 04/30/14)	\$ 12,000,198 0.0391		\$ 74,564,248 0.0391		
Prime Rate		3.25%		3.25%		
Working Capital Percentage		0.127%		0.127%		
Working Capital		15,251		\$ 94,762	-	
Plus: Working Capital Reco	nciliation (Acet 142.20) (Acct 142.40)	<u> (1,523)</u>		34,381		
Total Working Capital Allow	ance		\$ <u>13,727</u>		\$ 129,143	
Bad Debt:						
Less: Refunds	of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$-12,000,198		\$ 74,564,248		
Plus: Total Working Capital				129,143		
Plus: Prior Period (Over)/Ur				14,889,808		
Subtotal		\$ 12,064,718		\$ 89,583,200		
Bad Debt Percentage		2 50%		1 1 6 0/		
Bad Debt Allowance		<u>2.50%</u> 		<u>1.16%</u> \$ 1,035,557		
	on (Acct 175.52) (Acct 175.54)			(511,857		
Total Bad Debt Allowance					523,700	
Production and Storage Capa	city				1,980,428	
Miscellaneous Overhead (A	5/01/2013 - 10/31/2013) (11/01/13 - 04/30/14)	\$ 13,170		\$ 13,170		
Times Summer Winter Sale Divided by Total Sales		<u>18,258</u> <u>96,084</u>		75,950 95,853		
Miscellaneous Overhead			2,503		10,435	
Total Anticipated Indirect Cos	t of Gas		\$ 317,848		\$ 2,643,707	
			¢ 40.070.000			
Total Cost of Gas			<u>\$ 12,372,999</u>		<u>\$ 88,532,383</u>	
Dated: May 3, 2014	September 2, 2014				Issued by:	Daniel G. Saad
Effective: May 1, 2014	November 1, 2014				Title:	Richard H. Leehr President
Issued in compliance with NH	PUC Order No. xx.xxx dated October xx. 2014 in Docket D	G 14-xxx			THE.	1 ICSIUCIIL

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx. Issued in compliance with NHPUC Order No. 25,658 dated April 30, 2014 in Docket DG 14-076.

CALCULATION OF FIRM SALES COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014 (Refer to Text in Section 16 Cost of Gas Clause)

		PERIOD COVERED: SUMMER PERIOD, I			, 2014			
		(Refer to Tex	t in Section 16 Co	-				
	(Col 1)			(Col 2)	(Col-3)	(Col 2)	(Col 3)	
	ated Direct Cost of Ga			\$ <u>12,055,1</u>		\$ 85,888,675		
		3 - 04/30/14) (05/01/13 - 10/31/13)				76,121,808		
Direct Cost o	of Gas Rate					ł	\$ 1.1283	per therm
Demand Cos	st of Gas Rate			\$ 3,700,14	51 <u>0.2013</u>	\$ 9,370,185	\$ 0.1231	
Commodity	Cost of Gas Rate			8,300,0	18 0.4516	65,194,063	\$ 0.8564	
Adjustment (Cost of Gas Rate				<u> </u>	11,324,427	\$ 0.1488	
Total Direct	Cost of Gas Rate			\$ 12,055,1	52 0.6559	\$ 12,055,151	\$ 1.1283	
	ated Indirect Cost of G			\$317,84		\$ 2,643,707		
	,	3 - 04/30/14) (05/01/13 - 10/31/13)				76,121,808		
Indirect Cost	t of Gas				\$ <u>0.0173</u>	•	\$ 0.0347	per therm
TOTAL PERIO	D AVERAGE COST OF	GAS EFFECTIVE 11/01/14					\$ 1.1630	per Therm
		GAS EFFECTIVE 5/01/13			\$ 0.6732		φ 1.1000	per mem
TOTALTERIO	DE ATENADE COUT OF	GAG EITEOTIVE SIGNIG			φ 0.0102			
RESIDENTIAL	. COST OF GAS RATE -	11/01/14				COGwr	\$ 1.1630	/therm
	- COST OF GAS RATE -					COGsr		/therm
	e due to change in unde							per therm
RESIDENTIAL	- COST OF GAS RATE -	- 06/01/2013				COGsr	\$ <u>0.7091</u>	/therm
Change in rate	e due to change in unde	er/over recovery					\$	per therm
RESIDENTIAL	COST OF GAS RATE -	- 07/01/2013				COGsr	\$ 0.7091	/therm
Change in rate	e due to change in unde	er/over recovery					\$ <u>(0.0451</u>	per therm
RESIDENTIAL	COST OF GAS RATE -	08/01/2013				COGsr	\$ 0.6640	/therm
L								
					Maximum	(COG + 25%)	\$ <u>0.8415</u>	\$ 1.4538
C&I LOW WIN	ITER USE COST OF GA	S RATE - 11/01/14				COGwl	\$ 1.1384	/therm
COM/IND LOW	WINTER USE COST C	OF GAS RATE - 05/01/2013				COGsl	\$ 0.6661	/therm
	e due to change in unde							/therm
	-	OF GAS RATE - 06/01/2013				COGsl		/therm
						00051		
	te due to change in und					000 I	\$	/therm
		OF GAS RATE - 07/01/2013				COGsl		/therm
Change in Pet	te due to change in und						\$ (0.0451	/therm
	-						(
	-	OF GAS RATE - 08/01/2013				COGsl	(/therm
	-					COGsl	(
COM/IND LOW	V WINTER USE COST C		\$ <u>0.2013</u>	\$ 0.12	31 Maximum	COGsl (COG + 25%)	(/therm
COM/IND LOW	V WINTER USE COST C	PF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013	\$ <u>0.2013</u> 	\$ 0.12 0.81			\$ 0.6569	/therm
COM/IND LOW	V WINTER USE COST C	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter)			13		\$ 0.6569	/therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter)	0.6595	0.81	13 64		\$ 0.6569	/therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter)	<u> </u>	0.81 0.98	13 64		\$ 0.6569	/therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate	<u> </u>	0.81 0.98 \$ 0.09	13 64 85		\$ 0.6569	/therm
COMAND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use f Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjustment Cost of Gas	PF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate	0.6595 	0.81 0.98 \$ 0.09 \$ 0.85 0.14	13 64 85 64 88		\$ 0.6569	/therm
COMAIND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost of Commodity Cost of Gas Adjustment Cost of Gas Rat	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47		\$ 0.6569	/therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use f Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjustment Cost of Gas	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate	0.6595 	0.81 0.98 \$ 0.09 \$ 0.85 0.14	13 64 85 64 88 47		\$ 0.6569	/therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use f Times: Correction Factor Adjusted Demand Cost of Adjustment Cost of Gas Adjustment Cost of Gas Rate Adjusted C&I Low Winter	of Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate Rate Puse Cost of Gas Rate	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%)	\$ <u>0.6569</u> \$ <u>0.8326</u>	/ therm \$ 1.4230
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost of Commodity Cost of Gas Adjustment Cost of Gas Rat	of Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate Rate Puse Cost of Gas Rate	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47		\$ <u>0.6569</u> \$ <u>0.8326</u>	/therm
COMAND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjustment Cost of Gas Indirect Cost of Gas Rate Adjusted C&I Low Winter ATER USE COST OF GA	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Bate S RATE - 11/01/14	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh	\$ <u>0.6569</u> \$ <u>0.8326</u> \$ <u>1.1666</u>	/therm \$ 1.4230 /therm
COMIND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjustem Cost of Gas Adjustem Cost of Gas Rat Adjusted C&I Low Winter ITER USE COST OF GA	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Puse Cost of Gas Rate S RATE - 11/01/14 DF GAS RATE - 05/01/2013	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%)	\$ 0.6569 \$ 0.8326 \$ 1.1666 \$ 0.6759	/therm \$ 1.4230 /therm /therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use f Times: Correction Factor Adjusted Demand Cost of Commodity Cost of Gas Adjustment Cost of Gas Adjusted C&I Low Winter ITER USE COST OF GA H WINTER USE COST OF e due to change in under	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate a r Use Cost of Gas Rate IS RATE - 11/01/14 DF GAS RATE - 05/01/2013 en/over recovery	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh COGsh	\$ 0.6569 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359	/therm \$ 1.4230 /therm /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use f Times: Correction Factor Adjusted Demand Cost of Commodity Cost of Gas Idjusted Demand Cost of Commodity Cost of Gas Indirect Cost of Gas Adjusted C&I Low Winter ITER USE COST OF GA H WINTER USE COST of e due to change in under H WINTER USE COST of Cost of Cost of of Cost of Cost of Cost of Cost of Cost of Cost of Cost of C	OF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate satio (Winter) of Gas Rate Rate satio (Winter) of Gas Rate Rate satio (Winter) of Gas Rate - 11/01/14 OF GAS RATE - 05/01/2013 of Gas RATE - 06/01/2013	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh	\$ 0.6569 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118	Atherm \$ 1.4230 /therm /therm /therm /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost of Adjusted Demand Cost of Commodity Cost of Gas Adjusted Cost of Gas Adjusted Cost of Gas Adjusted Cost OF GA HWINTER USE COST OF GA HWINTER USE COST OF GA HWINTER USE COST OF COST e due to change in und	DF GAS RATE - 08/01/2013 If Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate Use Cost of Gas Rate S RATE - 11/01/14 DF GAS RATE - 05/01/2013 Br/over recovery DF GAS RATE - 06/01/2013 Br/over recovery	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh COGsh	\$ 0.6569 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359	/therm \$ 1.4230 /therm /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost of Adjusted Demand Cost of Commodity Cost of Gas Adjusted Cost of Gas Adjusted Cost of Gas Adjusted Cost OF GA HWINTER USE COST OF GA HWINTER USE COST OF GA HWINTER USE COST OF COST of the due to change in under HWINTER USE COST OF COST OF Cost of Cost of Cost of Cost of Cost of Cost HWINTER USE COST OF Co	OF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate satio (Winter) of Gas Rate Rate satio (Winter) of Gas Rate Rate satio (Winter) of Gas Rate - 11/01/14 OF GAS RATE - 05/01/2013 of Gas RATE - 06/01/2013	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh COGsh	\$ 0.6569 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$	Atherm \$ 1.4230 /therm /therm /therm /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost of Adjusted Demand Cost of Commodity Cost of Gas Adjusted Cost of Gas Adjusted Cost of Gas Adjusted Cost OF GA HWINTER USE COST OF GA HWINTER USE COST OF GA HWINTER USE COST OF COST of the due to change in under HWINTER USE COST OF COST OF Cost of Cost of Cost of Cost of Cost of Cost HWINTER USE COST OF Co	OF GAS RATE - 08/01/2013 f Gas Rate Effective 41/01/42 05/01/2013 Ratio (Winter) of Gas Rate State Rate Rate State Cost of Gas Rate State Cost Of Cost Cost Cost Cost Cost Cost Cost Cost	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh COGsh COGsh	\$ 0.6569 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$	/therm \$ 1.4230 /therm /therm /therm /therm /therm /therm
COM/IND LOW	V WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjusted Cost of Gas Rat Adjusted Cost of Gas Rat H WINTER USE COST OF Ge due to change in und H WINTER USE COST Of te due to change in und	OF GAS RATE - 08/01/2013 f Gas Rate Effective 41/01/42 05/01/2013 Ratio (Winter) of Gas Rate State Rate Rate State Cost of Gas Rate State Cost Of Cost Cost Cost Cost Cost Cost Cost Cost	0.6595 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03	13 64 85 64 88 47	(COG + 25%) COGwh COGsh COGsh	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.6759 \$ 0.7118 \$ 0.7118 \$ 0.7118	/therm \$ 1.4230 /therm /therm /therm /therm /therm /therm
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COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost of Commodity Cost of Gas I Adjustment Cost of Gas I Adjusted C&I Low Winter ITER USE COST OF GA INTER USE COST OF te due to change in und INTER USE COST OF te due to change in und INTER USE COST OF Cost of Cost of Average Demand Cost o Times: High Winter Use	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate russ Cost of Gas Rate IS RATE - 11/01/14 DF GAS RATE - 05/01/2013 er/over recovery DF GAS RATE - 06/01/2013 ler/over recovery DF GAS RATE - 06/01/2013 ler/over recovery DF GAS RATE - 06/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 f Gas Rate Effective 11/01/142 05/01/2013 Ratio (Winter)	0.6595 1.0065 0.1942 0.0030 0.0176 0.0661 0.0661 0.0661 0.0661 0.0661 0.0661 0.0661 0.0661 0.0661 0.066 0.0665 0.065 0.065 0.0030 0.0030 0.0030 0.0030 0.005 0.0030 0.0030 0.0030 0.005 0.0030 0.0030 0.0030 0.005 0.0030 0.0030 0.005 0.0030 0.0030 0.005 0.0030 0.0030 0.005 0.005 0.0030 0.0030 0.005 0.05	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.14 \$ 0.12 \$ 0.12	13 64 85 64 88 84 84 84 84 84 84 84 84 84 84 84 84	(COG + 25%) COGwh COGsh COGsh GOGsh	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.6667	/therm \$ 1.4230 /therm
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COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Indirect Cost of Gas Rate Adjustent Cost of Gas Rate Adjusted C&I Low Winter ITER USE COST OF GA H WINTER USE COST OF e due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF to due to change in und H WINTER USE COST OF Correction Factor Correction Factor Adjusted Demand Cost o Commodity Cost of Gas	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate Satio (Vinter) of Gas Rate Scata Statio (Winter) of Gas Rate Scata Statio (Winter) of Gas Rate Scata Scata <td>\$ 0.6595 1.0065 \$ 0.1942 \$ 0.0030 0.0176 \$ 0.6661 \$ 0.6661 \$ 0.6661 \$ 0.2013 1.0068 \$ 0.2049 \$ 0.24516 \$ 0.4516</td> <td>0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 1.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.98 \$ 0.12 \$ 0.85 \$ 0.12</td> <td>13 64 85 64 88 47 84 47 84 47 84 47 84 47 84 47 84 47 84 47 84 88 88 88 88 88 88 88 88 88</td> <td>(COG + 25%) COGwh COGsh COGsh GOGsh</td> <td>\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.6667</td> <td>/therm \$ 1.4230 /therm /therm</td>	\$ 0.6595 1.0065 \$ 0.1942 \$ 0.0030 0.0176 \$ 0.6661 \$ 0.6661 \$ 0.6661 \$ 0.2013 1.0068 \$ 0.2049 \$ 0.24516 \$ 0.4516	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 1.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.14 0.98 \$ 0.12 \$ 0.85 \$ 0.12	13 64 85 64 88 47 84 47 84 47 84 47 84 47 84 47 84 47 84 47 84 88 88 88 88 88 88 88 88 88	(COG + 25%) COGwh COGsh COGsh GOGsh	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.6667	/therm \$ 1.4230 /therm
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COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjustem to Cost of Gas Adjustem to Cost of Gas Rate Adjusted C&I Low Winter ITER USE COST OF GA H WINTER USE COST OF a due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Adjusted Demand Cost o Commodity Cost of Gas Indirect Cost of Gas Rate	DF GAS RATE - 08/01/2013 f Gas Rate Effective 41/01/42 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate P Use Cost of Gas Rate S RATE - 11/01/14 DF GAS RATE - 05/01/2013 er/over recovery DF GAS RATE - 05/01/2013 er/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 If Gas Rate Effective 41/01/42 05/01/2013 ratio (Winter) of Gas Rate atte Rate Rate	\$ 0.6595 1.0065 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176 0.8661 \$ 0.	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 0.12 1.04 0.98 \$ 0.12 1.04 0.98 \$ 0.14 0.98 \$ 0.14 0.98 \$ 0.12 0.98 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14	13 64 85 64 88 47 88 47 84 33 64 67 64 Minimum 88 Maximum 47	(COG + 25%) COGwh COGsh COGsh GOGsh	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 1.1666 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.7118 \$ 0.6667	/therm \$ 1.4230 /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjustem to Cost of Gas Adjustem to Cost of Gas Rate Adjusted C&I Low Winter ITER USE COST OF GA H WINTER USE COST OF a due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Adjusted Demand Cost o Commodity Cost of Gas Indirect Cost of Gas Rate	DF GAS RATE - 08/01/2013 f Gas Rate Effective 41/01/42 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate P Use Cost of Gas Rate S RATE - 11/01/14 DF GAS RATE - 05/01/2013 er/over recovery DF GAS RATE - 05/01/2013 er/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 05/01/2013 If Gas Rate Effective 41/01/42 05/01/2013 ratio (Winter) of Gas Rate atte Rate Rate	\$ 0.6595 1.0065 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176 0.8661 \$ 0.	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 0.12 1.04 0.98 \$ 0.12 1.04 0.98 \$ 0.14 0.98 \$ 0.14 0.98 \$ 0.12 0.98 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14	13 64 85 64 88 47 88 47 84 33 64 67 64 Minimum 88 Maximum 47	(COG + 25%) COGwh COGsh COGsh GOGsh	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.6759 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$ 0.6667 \$ 0.6667 \$ 0.8449	/therm \$ 1.4230 /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Indirect Cost of Gas Rate Adjustment Cost of Gas Rate Adjusted C&I Low Winter ITER USE COST OF GA INTER USE COST OF GA H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Cate due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Correction Factor Adjusted Demand Cost of Commodity Cost of Gas Rate Adjusted C&I High Winter Winter USE COST OF CAS Market Cost of Gas Rate Adjusted C&I High Winter Winter USE COST OF CAS Commodity Cost of Gas Rate Adjusted C&I High Winter Cost of Cas Rate	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate Rate SRATE - 05/01/2013 PF GAS RATE - 05/01/2013 PF GAS RATE - 05/01/2013 PF GAS RATE - 08/01/2013 PF GAS RATE - 08/01/2013 PF GAS RATE - 08/01/2013 PF GAS RATE - 08/01/2013 Ratio (Winter) of Gas Rate	\$ 0.6595 1.0065 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176 0.8661 \$ 0.	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 0.12 1.04 0.98 \$ 0.12 1.04 0.98 \$ 0.14 0.98 \$ 0.14 0.98 \$ 0.12 0.98 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14	13 64 85 64 88 47 88 47 84 33 64 67 64 Minimum 88 Maximum 47	(COG + 25%) COGwh GOGsh GOGsh COGsh (COG + 25%)	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.6759 \$ 0.6759 \$ 0.0359 \$ 0.7118 \$ 0.6667 \$ 0.6667 \$ 0.8449	/therm \$ 1.4230 /therm /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas i Adjustment Cost of Gas Rate Adjusted C&I Low Winter ITER USE COST OF GA H WINTER USE COST OF GA H WINTER USE COST OF e due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Cost of Gas Rate Adjusted Demand Cost o Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Adjusted C&I High Winter May 1, 2014	DF GAS RATE - 08/01/2013 f Gas Rate Effective 11/01/12 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate Rate SRATE - 05/01/2013 PF GAS RATE - 05/01/2013 PF GAS RATE - 05/01/2013 PF GAS RATE - 08/01/2013 PF GAS RATE - 08/01/2013 PF GAS RATE - 08/01/2013 PF GAS RATE - 08/01/2013 Ratio (Winter) of Gas Rate	\$ 0.6595 1.0065 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176 0.8661 \$ 0.	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 0.12 1.04 0.98 \$ 0.12 1.04 0.98 \$ 0.14 0.98 \$ 0.14 0.98 \$ 0.12 0.98 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14	13 64 85 64 88 47 88 47 84 33 64 67 64 Minimum 88 Maximum 47	(COG + 25%) COGwh GOGsh GOGsh COGsh (COG + 25%)	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8449 \$ 0.8449 \$ 0.8449 \$ 0.8449	/therm \$ 1.4230 /therm
COM/IND LOW	WINTER USE COST C Average Demand Cost o Times: Low Winter Use F Times: Correction Factor Adjusted Demand Cost o Commodity Cost of Gas Indirect Cost of Gas Rate Adjustment Cost of Gas Rate Adjusted C&I Low Winter ITER USE COST OF GA INTER USE COST OF GA H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Cate due to change in und H WINTER USE COST OF te due to change in und H WINTER USE COST OF Correction Factor Adjusted Demand Cost of Commodity Cost of Gas Rate Adjusted C&I High Winter Winter USE COST OF CAS Market Cost of Gas Rate Adjusted C&I High Winter Winter USE COST OF CAS Commodity Cost of Gas Rate Adjusted C&I High Winter Cost of Cas Rate	DF GAS RATE - 08/01/2013 if Gas Rate Effective 41/01/42 05/01/2013 Ratio (Winter) of Gas Rate Rate Rate P Use Cost of Gas Rate S RATE - 11/01/14 DF GAS RATE - 05/01/2013 er/over recovery DF GAS RATE - 05/01/2013 ler/over recovery DF GAS RATE - 06/01/2013 ler/over recovery DF GAS RATE - 06/01/2013 ler/over recovery DF GAS RATE - 07/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 ler/over recovery DF GAS RATE - 08/01/2013 f Gas Rate Effective 41/01/12 05/01/2013 f Gas Rate Rate Rate r D F GAS RATE - 08/01/2013 f Gas Rate f Gas Rate f Gas Rate f Use Cost of Gas Rate a r a September 2, 2014	\$ 0.6595 1.0065 1.0065 \$ 0.1942 \$ 0.4516 0.0030 0.0176 0.8661 \$ 0.	0.81 0.98 \$ 0.09 \$ 0.85 0.14 0.03 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.13 \$ 1.14 0.03 \$ 0.12 1.04 0.98 \$ 0.12 1.04 0.98 \$ 0.14 0.98 \$ 0.14 0.98 \$ 0.12 0.98 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14 0.98 \$ 0.14 \$ 0.14	13 64 85 64 88 47 88 47 84 33 64 67 64 Minimum 88 Maximum 47	(COG + 25%) COGwh GOGsh GOGsh COGsh (COG + 25%)	\$ 0.6569 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8326 \$ 0.8449 \$ 0.8449 \$ 0.8	/therm \$ 1.4230 /therm

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx. Issued in compliance with NHPUC Order No. 25,658 dated April 30, 2014 in Docket DG 14-076.

II. RATE SCHEDULES CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014 (Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (11/01/2013 - 4/30/2014) (11/01/2014 - 4/30/2015)	\$ 48,820,141 77,755,617		\$ 85,888,675 76,121,808		
Direct Cost of Gas Rate		\$ <u>0.6279</u>		\$ 1.1283	per therm
Demand Cost of Gas Rate	\$ 10,538,954	\$ <u>0.1355</u>	\$ 9,370,185	\$ 0.1231	
Commodity Cost of Gas Rate	37,985,679	\$ <u>0.4885</u>	\$ 65,194,063	\$ 0.8564	
Adjustment Cost of Gas Rate	295,808	\$ <u>0.0038</u>	\$ 11,324,427	\$ 0.1488	
Total Direct Cost of Gas Rate	\$ 48,820,441	\$ <u>0.6279</u>	\$ 85,888,675	\$ 1.1283	
Total Anticipated Indirect Cost of Gas	\$ 3,420,439		\$ 2,643,707		
Projected Prorated Sales (11/01/2013 - 4/30/2014) (11/01/2014 - 4/30/2015)	77,755,617		76,121,808		
Indirect Cost of Gas		\$ 0.0440		\$ 0.0347	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2014-2013		\$ <u>0.6719</u>		\$ 1.1630	
FPO Risk Premium		\$ 0.0200		\$ 0.0795	
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2	014 -2013	\$ <u>0.6919</u>		\$ 1.2425	
RESIDENTIAL COST OF GAS RATE - 11/01/14			COGwr	\$ 1.2425	/therm
RESIDENTIAL COST OF GAS RATE -11/01/2013	COGwr	\$ <u>0.6919</u>	/therm		

C&I LOW WINTER USE COST OF GAS RATE - 11/01/2012	-	COGwr	\$ <u>0.6871</u>	/therm
Average Cost of Gas Rate Effective 11/01/2012 11/01/2013 Times: Low Winter Use Ratio (Winter) Times: Correction Factor Adjusted Demand Cost of Gas Rate	\$ <u>0.1355</u> \$ <u>0.9585</u> <u>\$</u> <u>1.0068</u> \$ <u>0.1308</u>			
Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted C&I Low Winter Use Cost of Gas Rate	\$ <u>0.4885</u> \$ <u>0.0038</u> \$ <u>0.0440</u> \$ <u>0.6671</u>	-		
FPO Risk Premium	\$ <u>0.0200</u> \$ <u>0.6871</u>			

HIGH WINTER USE COST OF GAS RATE - 11/01/2012	-	COGwr	\$ 0.6936	/therm
Average Cost of Gas Rate Effective 11/01/2012 11/01/2013	\$	0.1355		
Times: High Winter Use Ratio (Winter)	\$	1.0068		
Times: Correction Factor	\$	1.0068		
Adjusted Demand Cost of Gas Rate	\$	0.1373		
-				
Commodity Cost of Gas Rate	\$	0.4885		
Adjustment Cost of Gas Rate	\$	0.0038		
Indirect Cost of Gas Rate	\$	0.0440		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$	0.6736		
FPO Risk Premium	\$	0.0200		
	\$	0.6936		

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Issued by:

Daniel G. Saad Victor D. DelVecchio Title: President

II. RATE SCHEDULES Calculation of Firm Transportation Cost of Gas Rate PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014 (Refer to text in Section16(Q) Firm Transportation Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$ 576,011			\$ 1,588,502		
LNG	<u>\$ 1,073,448</u>			3,867,296		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>1,649,459</u> 9.9% \$ <u>163,296</u>			5,455,799 <u>9.9%</u> \$ 540,124		
PROJECTED FIRM THROUGHPUT (THERMS): FIRM SALES FIRM TRANSPORTATION SUBJECT TO FTCG TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	- 75,425,265 - 42,504,877 - 117,930,142	64.0% <u>36.0%</u> 100.0%		75,950,443 45,907,017 121,857,459	62.3% <u>37.7%</u> 100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	36.0%	163,296 = \$	58,856	37.7% x 3	\$ 540,124 =	\$ 203,479
PRIOR (OVER) OR UNDER COLLECTION		=	33,351			159,393
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTO	MERS	\$	92,207			\$ 362,872
PROJECTED FIRM TRANSPORTATION THROUGHPUT		4	12,504,877			45,907,017
FIRM TRANSPORTATION COST OF GAS			\$0.0022			\$0.0079

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lssued by: Daniel G. Saad Victor D. DelVecchio Title: President

Proposed Second Third Revised Page 91 Superseding First Second Revised Page 91

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual increase in rates	\$363,892	\$996,678
DG 10-17 Base Rate Revision Collections	-\$78,892	-\$78,892
Environmental Subtotal	\$285,000	\$917,786
Overall Annual Net Increase to Rates	\$285,000	\$917,786
Estimated weather normalized firm therms billed for the twelve months ended 10/31/15 10/31/14 - sales and transportation Surcharge per therm	160,018,819 <u>\$0.0018</u>	166,523,068 therms <u>\$0.0055</u> per therm
Total Environmental Surcharge	\$0.0018	\$0.0055

Issued: Novem ber 8, 2013 - September 2, 2014	Issued by:				
		Daniel G. Saad			
Effective: November 1, 2013 November 1, 2014		Victor D. DelVecchio			
	Title:	President			
Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.					
Issued in compliance with NHPUC Order No. 25,591 dated October 3	31, 2013 in Docke	t DG 13-251.			

Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers	
Rate Case Expense (Balance 07/31/13)	\$ (123,489) \$ 21,389
Temporary Rate Reconciliation - DG 10-017 Stipulation per Settlement Argument - DG 10-017 Reconciliation DG 08-009 and Merger Incentive DG 06-707	\$
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ (123,489) \$21,389
Off-peak 2013 2012 Rate Case Expense Factor Off-peak 2013 2012 Projected Volumes (Aug-Oct) Off-peak 2013 2012 Rate Case Expense Projected Collection (Aug-Oct) Off-peak 2013 2012 Rate Case Expense Projected Interest (Aug-Oct) Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	0 0.0027 - 15,469,181 - 41,767 - 6 (123,489) (20,372)
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres) Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	
Total Volumes	
Rate Case Expense Factor	\$ - \$

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Title:

Local Distribution Adjustment Charge Calculation

Local Distribution Adjustmen	t Charge C	alculation					
				Sales		Transportation	
				Customers		Customers	
Residential Non Heating Rates - R-1							
Energy Efficiency Charge	\$0.0197		\$0.0646				
Demand Side Management Charge	0.0000		0.0000				
Conservation Charge (CCx)		\$0.0197		\$0.0646			
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Manufactured Gas Plants	0.0018		0.0055				
Environmental Surcharge (ES)		0.0018		0.0055			
Interruptible Transportation Margin Credit (ITMC)		0.0000		0.0000			
Cost Allowance Adjustment Factor		0.0000		0.0000			
Rate Case Expense Factor (RCEF)		0.0000		0.0000			
Residential Low Income Assistance Program (RLIAP)	-	0.0075		0.0071			
LDAC		\$0.0290		\$0.0772			per therm
Residential Heating Rates - R-3, R-4							
Energy Efficiency Charge	\$0.0197		\$0.0646				
Demand Side Management Charge	0.0000		0.0000				
Conservation Charge (CCx)		\$0.0197		\$0.0646			
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Manufactured Gas Plants	0.0018		0.0055				
Environmental Surcharge (ES)		0.0018		0.0055			
Cost Allowance Adjustment Factor		0.0000		0.0000			
Rate Case Expense Factor (RCEF)		0.0000		0.0000			
Residential Low Income Assistance Program (RLIAP)	-	0.0075		0.0071			
LDAC		\$0.0290		\$0.0772			per therm
Commercial/Industrial Low Annual Use Rates - G-41	G-51						
Energy Efficiency Charge	\$0.0264		\$0.0502				
Demand Side Management Charge	0.0000	-	0.0000				
Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264	\$0.0502	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Manufactured Gas Plants	0.0018	-	0.0055				
Environmental Surcharge (ES)		0.0018		0.0055	0.0018	0.0055	
Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000	0.0000	
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0000	0.0000	0.0000	
Residential Low Income Assistance Program (RLIAP)	_	0.0075		0.0071	0.0075	0.0071	_
LDAC		\$0.0357		\$0.0628	\$0.0357	\$0.0628	per therm
Commercial/Industrial Medium Annual Use Rates - G							
Energy Efficiency Charge	\$0.0264		\$0.0502				
Demand Side Management Charge	0.0000	-	0.0000				
Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264	\$0.0502	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Manufactured Gas Plants	0.0018	-	0.0055				
Environmental Surcharge (ES)		0.0018		0.0055	0.0018	0.0055	
Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000	0.0000	
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0000	0.0000	0.0000	
Residential Low Income Assistance Program (RLIAP)	_	0.0075		0.0071	0.0075	0.0071	_
LDAC		\$0.0357		\$0.0628	\$0.0357	\$0.0628	per therm
Commercial/Industrial Large Annual Use Rates - G-4		<u>4</u>					
Energy Efficiency Charge	\$0.0264		\$0.0502				
Demand Side Management Charge	0.0000		0.0000				
Conservation Charge (CCx)		\$0.026 4		\$0.0502	\$0.0264	\$0.0502	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Manufactured Gas Plants	0.0018		0.0055				
Environmental Surcharge (ES)		0.0018		0.0055	0.0018	0.0055	
Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000	0.0000	
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0000	0.0000	0.0000	
Residential Low Income Assistance Program (RLIAP)	-	0.0075		0.0071	0.0075	0.0071	
LDAC		\$0.0357		\$0.0628	\$0.0357	\$0.0628	per therm

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Issued by: _____
Daniel G. Saad
Victor D. DelVecchio
Title: President
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III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES

Proposed Second Third Revised Page 155 Superseding First Second Revised Page 155

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21	\$0.21 per MMBtu o	f Daily Imbalance Volumes	
II.	Capacity Mitigation Fee		% 15% of the Proceeds from the Marketing of Capacity for Mitigation.		
III.	Peaking Demand Charge	\$21.00	18.22		
IV.	Company Allowance Calculation (per Sche	edule 25)			
		153,858,340	175,305,100	Total Sendout - Therms Jul-2013 - Jun-2014 Total Sendout - Therms Jul-2011 - Jun-2012	
		<u>151,874,788</u>	170,154,449	Total Throughput - Therms Jul-2013 - Jun-2014	
				Total Throughput - Therms Jul-2011 - Jun-2012	
		—1,983,552	5,150,651	Variance (Sendout - Throughput)	
Company	Allowance Percentage 2013-14 2012-13	1.3%	2.9%	Variance / Total Sendout	

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III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES

Proposed Second Third Revised Page 156 Superseding First Second Revised Page 156

ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
		37%	21%	4 2%	
G-41	Low Annual /High Winter Use	53.2%	21.3%	25.5%	100.0%
		54%	15%	31%	
G-51	Low Annual /Low Winter Use	75.7%	11.1%	13.2%	100.0%
		37%	21%	4 2%	
G-42	Medium Annual / High Winter	53.2%	21.3%	25.5%	100.0%
		54%	15%	31%	
G-52	High Annual / Low Winter Use	75.7%	11.1%	13.2%	100.0%
		37%	21%	4 2%	
G-43	High Annual / High Winter	53.2%	21.3%	25.5%	100.0%
		54%	15%	31%	
G-53	High Annual / Load Factor < 90%	75.7%	11.1%	13.2%	100.0%
		54%	15%	31%	
G-54	High Annual / Load Factor > 90%	75.7%	11.1%	13.2%	100.0%

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Issued by: _____ Daniel G. Saad Victor D. DelVecchio Title: President