

ENERGY NORTH NATURAL GAS, INC.
Peak 2013 - 2014 Winter Cost of Gas Filing

Filed Tariff Sheets

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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 12.03			\$ 12.03	\$ 12.03			\$ 12.03
All therms	\$ 0.1589	\$ 0.8895	\$ 0.0290	\$ 1.0774	\$ 0.1589	\$ 0.6640	\$ 0.0258	\$ 0.8487
Residential Heating - R-3								
Customer Charge per Month per Meter	\$17.40			\$ 17.40	\$ 17.40			\$ 17.40
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2752	\$ 0.8895	\$ 0.0290	\$ 1.1937	\$ 0.2752	\$ 0.6640	\$ 0.0258	\$ 0.9650
All therms over the first block per month at	\$ 0.2274	\$ 0.8895	\$ 0.0290	\$ 1.1459	\$ 0.2274	\$ 0.6640	\$ 0.0258	\$ 0.9172
Residential Heating - R-4								
Customer Charge per Month per Meter	\$6.96			\$ 6.96	\$ 6.96			\$ 6.96
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1101	\$ 0.8895	\$ 0.0290	\$ 1.0286	\$ 0.1101	\$ 0.6640	\$ 0.0258	\$ 0.7999
All therms over the first block per month at	\$ 0.0910	\$ 0.8895	\$ 0.0290	\$ 1.0095	\$ 0.0910	\$ 0.6640	\$ 0.0258	\$ 0.7808
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3267	\$ 0.8908	\$ 0.0357	\$ 1.2532	\$ 0.3267	\$ 0.6667	\$ 0.0187	\$ 1.0121
All therms over the first block per month at	\$ 0.2125	\$ 0.8908	\$ 0.0357	\$ 1.1390	\$ 0.2125	\$ 0.6667	\$ 0.0187	\$ 0.8979
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3053	\$ 0.8908	\$ 0.0357	\$ 1.2318	\$ 0.3053	\$ 0.6667	\$ 0.0187	\$ 0.9907
All therms over the first block per month at	\$ 0.2017	\$ 0.8908	\$ 0.0357	\$ 1.1282	\$ 0.2017	\$ 0.6667	\$ 0.0187	\$ 0.8871
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$527.08			\$ 527.08	\$ 527.08			\$ 527.08
All therms over the first block per month at	\$ 0.1875	\$ 0.8908	\$ 0.0357	\$ 1.1140	\$ 0.0858	\$ 0.6667	\$ 0.0187	\$ 0.7712
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1748	\$ 0.8807	\$ 0.0357	\$ 1.0912	\$ 0.1748	\$ 0.6569	\$ 0.0187	\$ 0.8504
All therms over the first block per month at	\$ 0.1129	\$ 0.8807	\$ 0.0357	\$ 1.0293	\$ 0.1129	\$ 0.6569	\$ 0.0187	\$ 0.7885
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1691	\$ 0.8807	\$ 0.0357	\$ 1.0855	\$ 0.1242	\$ 0.6569	\$ 0.0187	\$ 0.7998
All therms over the first block per month at	\$ 0.1147	\$ 0.8807	\$ 0.0357	\$ 1.0311	\$ 0.0715	\$ 0.6569	\$ 0.0187	\$ 0.7471
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.1207	\$ 0.8807	\$ 0.0357	\$ 1.0371	\$ 0.0577	\$ 0.6569	\$ 0.0187	\$ 0.7333
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.0417	\$ 0.8807	\$ 0.0357	\$ 0.9581	\$ 0.0225	\$ 0.6569	\$ 0.0187	\$ 0.6981

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Anticipated Cost of Gas

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
(REFER TO TEXT ON IN SECTION 15 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 9,177,351	
Supply Costs:	40,933,156	
Storage Gas:		
Demand, Capacity:	\$ 1,048,770	
Commodity Costs:	9,264,012	
Produced Gas:	1,649,458	
Hedged Contract (Saving)/Loss	567,667	
Hedge Underground Storage Contract (Saving)/Loss	<u>-</u>	
Unadjusted Anticipated Cost of Gas		\$ 62,640,614
Adjustments:		
Prior Period (Over)/Under Recovery (as of 05/01/13)	\$ 5,118,679	
Interest	122,093	
Prior Period Adjustments	-	
Broker Revenues	(773,129)	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	(93,511)	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(3,018,069)	
Hedging Costs	197,835	
Fixed Price Option Administrative Costs	<u>45,056</u>	
Total Adjustments		<u>1,598,954</u>
Total Anticipated Direct Cost of Gas		\$ 64,239,567
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 11/01/13 - 04/30/14	\$ 62,640,614	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 79,609	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>11,247</u>	
Total Working Capital Allowance		90,856
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 11/01/13 - 04/30/14	\$ 62,640,614	
Less: Refunds	-	
Plus: Total Working Capital	90,856	
Plus: Prior Period (Over)/Under Recovery	<u>5,118,679</u>	
Subtotal	\$ 67,850,149	
Bad Debt Percentage	1.98%	
Bad Debt Allowance	\$ 1,343,433	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>50,789</u>	
Total Bad Debt Allowance		\$ 1,394,222
Production and Storage Capacity		\$ 1,980,428
Miscellaneous Overhead (11/01/13 - 04/30/14)	\$ 13,170	
Times Winter Sales	75,425	
Divided by Total Sales	<u>95,802</u>	
Miscellaneous Overhead		<u>10,369</u>
Total Anticipated Indirect Cost of Gas		\$ 3,475,875
Total Cost of Gas		\$ 67,715,442

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CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 64,239,567	
Projected Prorated Sales (11/01/13 - 04/30/14)	76,131,660	
Direct Cost of Gas Rate		\$ 0.8438 per therm
Demand Cost of Gas Rate	\$ 10,226,121	\$ 0.1343 per therm
Commodity Cost of Gas Rate	52,414,493	\$ 0.6885 per therm
Adjustment Cost of Gas Rate	<u>1,598,954</u>	<u>\$ 0.0210 per therm</u>
Total Direct Cost of Gas Rate	\$ 64,239,567	\$ 0.8438 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,475,875	
Projected Prorated Sales (11/01/13 - 04/30/14)	76,131,660	
Indirect Cost of Gas		\$ 0.0457 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/13		\$ 0.8895 per therm
RESIDENTIAL COST OF GAS RATE - 11/01/13		\$ 0.8895 /therm

Maximum (COG + 25%) \$ 1.1119

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13		\$ 0.8807 /therm
---	--	-------------------------

Average Demand Cost of Gas Rate Effective 11/01/13	\$ 0.1343		
Times: Low Winter Use Ratio (Winter)	0.9336	Maximum (COG + 25%)	\$ 1.1009
Times: Correction Factor	<u>1.0006</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1255		
Commodity Cost of Gas Rate	\$ 0.6885		
Adjustment Cost of Gas Rate	\$ 0.0210		
Indirect Cost of Gas Rate	<u>\$ 0.0457</u>		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.8807		

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13		\$ 0.8908 /therm
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Average Demand Cost of Gas Rate Effective 11/01/13	\$ 0.1343		
Times: High Winter Use Ratio (Winter)	1.0087	Maximum (COG + 25%)	\$ 1.1135
Times: Correction Factor	<u>1.0006</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1356		
Commodity Cost of Gas Rate	\$ 0.6885		
Adjustment Cost of Gas Rate	\$ 0.0210		
Indirect Cost of Gas Rate	<u>\$ 0.0457</u>		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.8908		

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II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
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)
Total Anticipated Direct Cost of Gas	\$ 64,239,567	
Projected Prorated Sales (11/01/13 - 04/30/14)	76,131,660	
Direct Cost of Gas Rate		\$ 0.8438 per therm
Demand Cost of Gas Rate	\$ 10,226,121	\$ 0.1343 per therm
Commodity Cost of Gas Rate	52,414,493	\$ 0.6885 per therm
Adjustment Cost of Gas Rate	<u>1,598,954</u>	<u>\$ 0.0210 per therm</u>
Total Direct Cost of Gas Rate	\$ 64,239,567	\$ 0.8438 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,475,875	
Projected Prorated Sales (11/01/13 - 04/30/14)	76,131,660	
Indirect Cost of Gas		\$ 0.0457 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/13)		\$ 0.8895
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/13)		\$ 0.9095

RESIDENTIAL COST OF GAS RATE - 11/01/13	COGwr	\$ 0.9095 /therm
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COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13	COGwl	\$ 0.9007 /therm
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Average Demand Cost of Gas Rate Effective (11/01/13)	\$ 0.1343
Times: Low Winter Use Ratio (Winter)	\$ 0.9336
Times: Correction Factor	<u>1.0006</u>
Adjusted Demand Cost of Gas Rate	<u>\$ 0.1255</u>
Commodity Cost of Gas Rate	\$ 0.6885
Adjustment Cost of Gas Rate	\$ 0.0210
Indirect Cost of Gas Rate	\$ 0.0457
Adjusted Com/ind Low Winter Use Cost of Gas Rate	\$ 0.8807
FPO Risk Premium	\$ 0.0200
	\$ 0.9007

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13	COGwh	\$ 0.9188 /therm
--	--------------	-------------------------

Average Demand Cost of Gas Rate Effective (11/01/13)	\$ 0.1343
Times: High Winter Use Ratio (Winter)	\$ 1.0087
Times: Correction Factor	<u>1.0006</u>
Adjusted Demand Cost of Gas Rate	\$ 0.1356
Commodity Cost of Gas Rate	\$ 0.6885
Adjustment Cost of Gas Rate	\$ 0.0210
Indirect Cost of Gas Rate	\$ 0.0457
Adjusted Com/ind Low Winter Use Cost of Gas Rate	\$ 0.8908
FPO Risk Premium	\$ 0.0200
	\$ 0.9108

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II. RATE SCHEDULES
Calculation of Firm Transportation Cost of Gas Rate
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
(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	\$ 576,011		
LNG	<u>1,073,448</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	1,649,458		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES		<u>9.9%</u>	
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 163,296</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	75,425,285	64.0%	
FIRM TRANSPORTATION SUBJECT TO FTCCG	<u>42,504,877</u>	<u>36.0%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	117,930,142	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	36.0%	x	\$ 163,296 = \$ 58,856
PRIOR (OVER) OR UNDER COLLECTION			<u>33,351</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 92,207
PROJECTED FIRM TRANSPORTATION THROUGHPUT			42,504,877
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0022

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Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

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

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

Rate Case Expense Factors for Residential Customers

Rate Case Expense (Balance 07/31/13)	\$ 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	-
	<hr/>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ 21,389
OffPeak 2013 Rate Case Expense Factor	\$ 0.0027
OffPeak 2013 Projected Volumes (Aug-Oct)	15,469,181
OffPeak 2013 Rate Case Expense Projected Collection (Aug-Oct)	41,767
OffPeak 2013 Rate Case Expense Projected Interest (Aug-Oct)	6
	<hr/>
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	(20,372)
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	-
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	-
	<hr/>
Total Volumes	-
Rate Case Expense Factor	\$ -

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Local Distribution Adjustment Charge Calculation

		<u>Sales</u> <u>Customers</u>	<u>Transportation</u> <u>Customers</u>
<u>Residential Non Heating Rates - R-1</u>			
Energy Efficiency Charge	\$0.0197		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	_____	\$0.0197	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0018		
Environmental Surcharge (ES)		0.0018	
Interruptible Transportation Margin Credit (ITMC)		0.0000	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0000	
Residential Low Income Assistance Program (RLIAP)		<u>0.0075</u>	
LDAC		\$0.0290	per therm

<u>Residential Heating Rates - R-3, R-4</u>			
Energy Efficiency Charge	\$0.0197		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	_____	\$0.0197	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0018		
Environmental Surcharge (ES)		0.0018	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0000	
Residential Low Income Assistance Program (RLIAP)		<u>0.0075</u>	
LDAC		\$0.0290	per therm

<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u>			
Energy Efficiency Charge	\$0.0264		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	_____	\$0.0264	\$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0018		
Environmental Surcharge (ES)		0.0018	0.0018
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0075</u>	<u>0.0075</u>
LDAC		\$0.0357	\$0.0357 per therm

<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u>			
Energy Efficiency Charge	\$0.0264		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	_____	\$0.0264	\$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0018		
Environmental Surcharge (ES)		0.0018	0.0018
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0075</u>	<u>0.0075</u>
LDAC		\$0.0357	\$0.0357 per therm

<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u>			
Energy Efficiency Charge	\$0.0264		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)	_____	\$0.0264	\$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0018		
Environmental Surcharge (ES)		0.0018	0.0018
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0075</u>	<u>0.0075</u>
LDAC		\$0.0357	\$0.0357 per therm

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III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS
LIBERTY UTILITIES

Proposed Second Revised Page 155
Superseding First Revised Page 155

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation. Capacity for Mitigation.
III.	Peaking Demand Charge	\$18.53 MMBTU of Peak MDQ.
IV.	Company Allowance Calculation (per Schedule 25)	
		153,858,340 Total Sendout - Therms Jul-2012 - Jun-2013
		<u>151,874,788</u> Total Throughput - Therms Jul-2012 - Jun-2013
		1,983,553 Variance (Sendout - Throughput)
	Company Allowance Percentage 2013-14	1.3% Variance / Total Sendout

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III DELIVERY TERMS AND CONDITIONS

**NHPUC NO. 7 - GAS
LIBERTY UTILITIES**

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Superseding First Revised Page 156**

ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual / High Winter Use	37.0%	21.0%	42.0%	100.0%
G-51	Low Annual / Low Winter Use	54.0%	15.0%	31.0%	100.0%
G-42	Medium Annual / High Winter	37.0%	21.0%	42.0%	100.0%
G-52	High Annual / Low Winter Use	54.0%	15.0%	31.0%	100.0%
G-43	High Annual / High Winter	37.0%	21.0%	42.0%	100.0%
G-53	High Annual / Load Factor < 90%	54.0%	15.0%	31.0%	100.0%
G-54	High Annual / Load Factor < 90%	54.0%	15.0%	31.0%	100.0%

Dated: September 3, 2013

Issued by: _____

Victor D. Del Vecchio

Effective: November 1, 2013

Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2013 in Docket DG 13-xxx.

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This title page and pages 1-91 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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Title: President

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93	Original
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Title: President

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This title page and pages 1-91 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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Issued by: _____
Victor D. Del Vecchio

Title: President

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 12.03			\$ 12.03	\$ 12.03			\$ 12.03
All Therms	\$ 0.1589	\$ 0.8895	\$ 0.0290	\$ 1.0774	\$ 0.1589	\$ 0.6640	\$ 0.0258	\$ 0.8487
	\$ 0.1589	\$ 0.8399	\$ 0.0258	\$ 1.0246				
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 17.40			\$ 17.40	\$ 17.40			\$ 17.40
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2752	\$ 0.8895	\$ 0.0290	\$ 1.1937	\$ 0.2752	\$ 0.6640	\$ 0.0258	\$ 0.9650
	\$ 0.2752	\$ 0.8399	\$ 0.0258	\$ 1.1409				
All therms over the first block per month at	\$ 0.2274	\$ 0.8895	\$ 0.0290	\$ 1.1459	\$ 0.2274	\$ 0.6640	\$ 0.0258	\$ 0.9172
	\$ 0.2274	\$ 0.8399	\$ 0.0258	\$ 1.0931				
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 6.96			\$ 6.96	\$ 6.96			\$ 6.96
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1101	\$ 0.8895	\$ 0.0290	\$ 1.0286	\$ 0.1101	\$ 0.6640	\$ 0.0258	\$ 0.7989
	\$ 0.1101	\$ 0.8399	\$ 0.0258	\$ 0.9768				
All therms over the first block per month at	\$ 0.0910	\$ 0.8895	\$ 0.0290	\$ 1.0095	\$ 0.0910	\$ 0.6640	\$ 0.0258	\$ 0.7808
	\$ 0.0910	\$ 0.8399	\$ 0.0258	\$ 0.9567				
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3267	\$ 0.8908	\$ 0.0357	\$ 1.2532	\$ 0.3267	\$ 0.6667	\$ 0.0187	\$ 1.0121
	\$ 0.3267	\$ 0.8420	\$ 0.0187	\$ 1.1874				
All therms over the first block per month at	\$ 0.2125	\$ 0.8908	\$ 0.0357	\$ 1.1390	\$ 0.2125	\$ 0.6667	\$ 0.0187	\$ 0.8979
	\$ 0.2125	\$ 0.8420	\$ 0.0187	\$ 1.0732				
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3053	\$ 0.8908	\$ 0.0357	\$ 1.2318	\$ 0.3053	\$ 0.6667	\$ 0.0187	\$ 0.9907
	\$ 0.3053	\$ 0.8420	\$ 0.0187	\$ 1.1660				
All therms over the first block per month at	\$ 0.2017	\$ 0.8908	\$ 0.0357	\$ 1.1282	\$ 0.2017	\$ 0.6667	\$ 0.0187	\$ 0.8871
	\$ 0.2017	\$ 0.8420	\$ 0.0187	\$ 1.0624				
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 527.08			\$ 527.08	\$ 527.08			\$ 527.08
All therms over the first block per month at	\$ 0.1875	\$ 0.8908	\$ 0.0357	\$ 1.1140	\$ 0.0858	\$ 0.6667	\$ 0.0187	\$ 0.7712
	\$ 0.1875	\$ 0.8420	\$ 0.0187	\$ 1.0482				
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1748	\$ 0.8807	\$ 0.0357	\$ 1.0912	\$ 0.1748	\$ 0.6569	\$ 0.0187	\$ 0.8504
	\$ 0.1748	\$ 0.8339	\$ 0.0187	\$ 1.0274				
All therms over the first block per month at	\$ 0.1129	\$ 0.8807	\$ 0.0357	\$ 1.0293	\$ 0.1129	\$ 0.6569	\$ 0.0187	\$ 0.7885
	\$ 0.1129	\$ 0.8339	\$ 0.0187	\$ 0.9656				
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1691	\$ 0.8807	\$ 0.0357	\$ 1.0855	\$ 0.1242	\$ 0.6569	\$ 0.0187	\$ 0.7998
	\$ 0.1691	\$ 0.8339	\$ 0.0187	\$ 1.0217				
All therms over the first block per month at	\$ 0.1147	\$ 0.8807	\$ 0.0357	\$ 1.0311	\$ 0.0715	\$ 0.6569	\$ 0.0187	\$ 0.7471
	\$ 0.1147	\$ 0.8339	\$ 0.0187	\$ 0.9673				
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.1207	\$ 0.8807	\$ 0.0357	\$ 1.0371	\$ 0.0577	\$ 0.6569	\$ 0.0187	\$ 0.7333
	\$ 0.1207	\$ 0.8339	\$ 0.0187	\$ 0.9733				
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.0417	\$ 0.8807	\$ 0.0357	\$ 0.9581	\$ 0.0225	\$ 0.6569	\$ 0.0187	\$ 0.6981
	\$ 0.0417	\$ 0.8339	\$ 0.0187	\$ 0.8943				

Dated: July 22, 2013 September 3, 2013

Effective August 1, 2013 November 1, 2013

Issued by: _____
Victor D. Del Vecchio
President

Title:

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2013 in Docket DG 13-xxx.
Issued in compliance with NHPUC Order No. 26,501 dated April 29, 2013 in Docket DG 13-085.

Anticipated Cost of Gas
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
PERIOD COVERED: -SUMMER PERIOD, MAY 1, 2013 THROUGH OCTOBER 31, 2013
 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col-2)	(Col-3)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas:				
Demand Costs:	\$ 3,700,464		\$ 9,177,351	
Supply Costs:	\$ 7,897,739		40,933,156	
Storage Gas:				
Demand, Capacity:	-----		1,048,770	
Commodity Costs:	763,766		9,264,012	
Produced Gas:				
	59,329		1,649,458	
Hedged Contract Savings				
	89,244		667,867	
Hedge Underground Storage Contract (Savings)/Loss				
	-----		-	
Unadjusted Anticipated Cost of Gas		\$ 12,000,199		\$ 62,640,614
Adjustments:				
Prior Period (Over)/Under Recovery (as of October 31, 2012 May 31, 2013)	\$ 50,793		\$ 5,118,679	
Interest	4,160		122,093	
Prior Period Adjustments	-----		-	
Broker Revenues	-----		(773,129)	
Refunds from Suppliers	-----		-	
Fuel Financing	-----		-	
Transportation CGA Revenues	-----		(93,511)	
Interruptible Sales Margin	-----		-	
Capacity Release and Off System Sales Margin	-----		(3,018,069)	
Hedging Costs	-----		197,835	
Fixed Price Option Administrative Costs	-----		45,056	
Total Adjustments		54,953		1,598,964
Total Anticipated Direct Cost of Gas		\$ 12,055,162		\$ 64,239,567
Anticipated Indirect Cost of Gas				
Working Capital:				
Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 12,000,199		\$ 62,640,614	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	<u>0.127%</u>		<u>0.127%</u>	
Working Capital	16,261		\$ 79,609	
Plus: Working Capital Reconciliation (Acct 142.20) (Acct 142.40)	(1,523)		11,247	
Total Working Capital Allowance		\$ 13,727		\$ 90,856
Bad Debt:				
Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 12,000,199		\$ 62,640,614	
Less: Refunds	-		-	
Plus: Total Working Capital	13,727		90,856	
Plus: Prior Period (Over)/Under Recovery	50,793		5,118,679	
Subtotal	\$ 12,064,718		\$ 67,850,149	
Bad Debt Percentage	2.59%		1.98%	
Bad Debt Allowance	301,618		\$ 1,343,433	
Plus: Bad Debt Reconciliation (Acct 175.52) (Acct 175.54)	-----		50,789	
Total Bad Debt Allowance		301,618		1,394,222
Production and Storage Capacity				
				1,980,428
Miscellaneous Overhead (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	18,268		75,425	
Divided by Total Sales	96.084		95.802	
Miscellaneous Overhead	2,503		10,369	
Total Anticipated Indirect Cost of Gas		\$ 317,648		\$ 3,475,875
Total Cost of Gas		\$ 12,372,809		\$ 67,715,442

Dated: ~~May 3, 2013~~ September 3, 2013
 Effective: ~~May 1, 2013~~ November 1, 2013

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 Title: Victor D. Del Vecchio
 President

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~~Issued in compliance with NHPUC Order No. 26,604 dated April 29, 2013 in Docket DG 13-085.~~

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
PERIOD COVERED:--SUMMER PERIOD, MAY 1, 2013 THROUGH OCTOBER 31, 2013
(Refer to Text In Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 12,055,154		\$ 64,239,567	
Projected Prorated Sales (11/01/13 - 04/30/14) (05/01/13--10/31/13)	18,378,342		76,131,660	
Direct Cost of Gas Rate		0.6558		\$ 0.8438 per therm
Demand Cost of Gas Rate	\$ 3,700,454	0.2043	\$ 10,226,121	\$ 0.1343
Commodity Cost of Gas Rate	8,300,048	0.4516	52,414,493	\$ 0.6885
Adjustment Cost of Gas Rate	54,953	0.0030	1,598,954	\$ 0.0210
Total Direct Cost of Gas Rate	\$ 12,055,152	0.6566	\$ 12,055,151	\$ 0.8438
Total Anticipated Indirect Cost of Gas	\$ 317,848		\$ 3,475,875	
Projected Prorated Sales (11/01/13 - 04/30/14) (05/01/13--10/31/13)	18,378,342		76,131,660	
Indirect Cost of Gas		0.0173		\$ 0.0457 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/13				\$ 0.8895 per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 5/04/13		0.6732		

RESIDENTIAL COST OF GAS RATE - 11/01/13	COGwr	\$ 0.8895 /therm
RESIDENTIAL COST OF GAS RATE - 05/01/2013	COGsr	\$ 0.6732 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 per therm
RESIDENTIAL COST OF GAS RATE - 06/01/2013	COGsr	\$ 0.7091 /therm
Change in rate due to change in under/over recovery		\$ per therm
RESIDENTIAL COST OF GAS RATE - 07/01/2013	COGsr	\$ 0.7091 /therm
Change in rate due to change in under/over recovery		\$ (0.0451) per therm
RESIDENTIAL COST OF GAS RATE - 08/01/2013	COGsr	\$ 0.6640 /therm
Maximum (COG + 25%)		\$ 0.8415 \$ 1.1119

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13	COGwl	\$ 0.8807 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2013	COGel	\$ 0.6651 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2013	COGel	\$ 0.7020 /therm
Change in Rate due to change in under/over recovery		\$ /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/2013	COGel	\$ 0.7020 /therm
Change in Rate due to change in under/over recovery		\$ (0.0451) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 08/01/2013	COGel	\$ 0.6659 /therm

Average Demand Cost of Gas Rate Effective 44/01/12 05/01/2013	\$ 0.2043	\$ 0.1343	Maximum (COG + 25%)	\$ 0.8826	\$ 1.1009
Times: Low Winter Use Ratio (Winter)	0.6595	0.9336			
Times: Correction Factor	1.0065	1.0006			
Adjusted Demand Cost of Gas Rate	\$ 0.1942	\$ 0.1255			
Commodity Cost of Gas Rate	\$ 0.4516	\$ 0.6885			
Adjustment Cost of Gas Rate	0.0030	0.0210			
Indirect Cost of Gas Rate	0.0173	0.0457			
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6651	\$ 0.8807			

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13	COGwh	\$ 0.8908 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2013	COGsh	\$ 0.6759 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/2013	COGsh	\$ 0.7118 /therm
Change in Rate due to change in under/over recovery		\$ /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/2013	COGsh	\$ 0.7118 /therm
Change in Rate due to change in under/over recovery		\$ (0.0451) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 08/01/2013	COGsh	\$ 0.6667 /therm

Average Demand Cost of Gas Rate Effective 44/01/12 05/01/2013	\$ 0.2043	\$ 0.1343	Maximum (COG + 25%)	\$ 0.8449	\$ 1.1135
Times: High Winter Use Ratio (Winter)	1.0068	1.0087			
Times: Correction Factor	1.0065	1.0006			
Adjusted Demand Cost of Gas Rate	\$ 0.2040	\$ 0.1356			
Commodity Cost of Gas Rate	\$ 0.4516	\$ 0.6885	Minimum		
Adjustment Cost of Gas Rate	0.0030	0.0210	Maximum		
Indirect Cost of Gas Rate	0.0173	0.0457			
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.6759	\$ 0.8908			

Dated: July 22, 2013 September 3, 2013

Issued by: _____

Effective: August 1, 2013 November 1, 2013

Title: Victor D. Del Vecchio
President

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Issued in compliance with NHPUC Order No. 25,504 dated April 29, 2013 in Docket DG 13-085.

II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013~~
(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	\$ 48,820,144		\$ 64,239,567	
Projected Prorated Sales (11/01/2012-4/30/2013) (11/01/2013 - 4/30/2014)	77,755,617		76,131,660	
Direct Cost of Gas Rate		\$ 0.6270		\$ 0.8438 per therm
Demand Cost of Gas Rate	\$ 10,538,954	\$ 0.1355	\$ 10,226,121	\$ 0.1343
Commodity Cost of Gas Rate	37,685,679	\$ 0.4885	\$ 52,414,493	\$ 0.6885
Adjustment Cost of Gas Rate	206,898	\$ 0.0036	\$ 1,598,954	\$ 0.0210
Total Direct Cost of Gas Rate	\$ 48,820,444	\$ 0.6270	\$ 64,239,567	\$ 0.8438
Total Anticipated Indirect Cost of Gas	\$ 3,420,439		\$ 3,475,875	
Projected Prorated Sales (11/01/2012-4/30/2013) (11/01/2013 - 4/30/2014)	77,755,617		76,131,660	
Indirect Cost of Gas		\$ 0.0440		\$ 0.0457 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2013-2014		\$ 0.6719		\$ 0.8895
FPO Risk Premium		\$ 0.0200		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2011-2010		\$ 0.6919		\$ 0.9095

RESIDENTIAL COST OF GAS RATE - 11/01/13	COGwr	\$ 0.9095 /therm
RESIDENTIAL COST OF GAS RATE - 11/01/2012	COGwr	\$ 0.8919 /therm

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13	COGwl	\$ 0.9007 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2012	COGwr	\$ 0.8874 /therm

Average Cost of Gas Rate Effective 11/01/2012-11/01/2013	\$ 0.1355	\$ 0.1343
Times: Low Winter Use Ratio (Winter)	\$ 0.6885	\$ 0.9336
Times: Correction Factor	1.0068	\$ 1.0006
Adjusted Demand Cost of Gas Rate	\$ 0.1308	\$ 0.1255
Commodity Cost of Gas Rate	\$ 0.4885	\$ 0.6885
Adjustment Cost of Gas Rate	\$ 0.0036	\$ 0.0210
Indirect Cost of Gas Rate	\$ 0.0440	\$ 0.0457
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6674	\$ 0.8807
FPO Risk Premium	\$ 0.0200	\$ 0.0200
	\$ 0.6874	\$ 0.9007

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13	COGwh	\$ 0.9108 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2012	COGwr	\$ 0.8936 /therm

Average Cost of Gas Rate Effective 11/01/2012-11/01/2013	\$ 0.1355	\$ 0.1343
Times: High Winter Use Ratio (Winter)	\$ 1.0068	\$ 1.0037
Times: Correction Factor	1.0068	\$ 1.0006
Adjusted Demand Cost of Gas Rate	\$ 0.1373	\$ 0.1356
Commodity Cost of Gas Rate	\$ 0.4885	\$ 0.6885
Adjustment Cost of Gas Rate	\$ 0.0036	\$ 0.0210
Indirect Cost of Gas Rate	\$ 0.0440	\$ 0.0457
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.6736	\$ 0.8908
FPO Risk Premium	\$ 0.0200	\$ 0.0200
	\$ 0.6936	\$ 0.9108

Issued: November 8, 2012 September 3, 2013

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Issued by:

Nickolas Stavropoulos
President

Victor D. Del Vecchio
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2013 in Docket DG 13-xxx.
~~Issued in compliance with NHPUC Order No. 24,436 dated October 30, 2012 in Docket DG 12-265.~~

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013~~
 (Refer to text in Section 16(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	\$ <u> </u>			\$ 576,011		
LNG	\$ <u>291,366</u>			<u>1,073,448</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	<u>291,366</u>			1,649,458		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	9.9%			9.9%		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	\$ <u>29,845</u>			\$ <u>163,296</u>		
PROJECTED FIRM THROUGHPUT (THERMS):						
FIRM SALES	<u>77,826,455</u>	65.4%		75,425,265	64.0%	
FIRM TRANSPORTATION SUBJECT TO FTCC	<u>41,120,858</u>	34.6%		<u>42,504,877</u>	36.0%	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	418,847,313	100.0%		117,930,142	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	34.6%	29,845 = \$ <u>0,972</u>		36.0% x \$ 163,296 = \$ 58,856		
PRIOR (OVER) OR UNDER COLLECTION			<u>(1,888)</u>			<u>33,351</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ <u>8,084</u>			\$ 92,207
PROJECTED FIRM TRANSPORTATION THROUGHPUT			<u>41,120,858</u>			42,504,877
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0002			\$0.0022

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Nikolaos Stavropoulos
President

Issued by: _____
Victor D. Del Vecchio
Title: President

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual increase in rates	\$256,547	\$363,892
DG 10-17 Base Rate Revision Collections	-\$78,892	-\$78,892
Environmental Subtotal	\$177,655	\$285,000
Overall Annual Net Increase to Rates	\$177,655	\$285,000
Estimated weather normalized firm therms billed for the twelve months ended 10/31/14 10/31/13 - sales and transportation	158,062,349	160,018,819 therms
Surcharge per therm	<u>\$0.0011</u>	<u>\$0.0018</u> per therm
<u>Total Environmental Surcharge</u>	<u>\$0.0011</u>	<u>\$0.0018</u>

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

Rate Case Expense Factors for Residential Customers

Rate Case Expense (Balance 07/31/13)	\$ 21,389	\$ 623,004
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	\$ 21,389	\$ 623,004
OffPeak 2013 2012 Rate Case Expense Factor	0.0027	0.0116
OffPeak 2013 2012 Projected Volumes (Aug-Oct)	15,469,181	16,967,216
OffPeak 2013 2012 Rate Case Expense Projected Collection (Aug-Oct)	41,767	197,035
OffPeak 2013 2012 Rate Case Expense Projected Interest (Aug-Oct)	-	4,804
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	(20,378)	430,773
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	59,476,073	57,541,620
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	100,542,745	100,520,729
Total Volumes	160,018,819	158,062,349
Rate Case Expense Factor	\$ (0.0001)	\$ 0.0027

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Title:

Local Distribution Adjustment Charge Calculation

			Sales Customers	Transportation Customers	
<u>Residential Non Heating Rates - R-1</u>					
Energy Efficiency Charge	\$0.0147		\$0.0197		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0147		\$0.0197	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0014		0.0018		
Environmental Surcharge (ES)		0.0011		0.0018	
Interruptible Transportation Margin Credit (ITMC)		0.0000		0.0000	
Cost Allowance Adjustment Factor		0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0027		0.0000	
Residential Low Income Assistance Program (RLIAP)		0.0073		0.0075	
LDAC		<u>\$0.0258</u>		<u>\$0.0290</u>	per therm

<u>Residential Heating Rates - R-3, R-4</u>					
Energy Efficiency Charge	\$0.0147		\$0.0197		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0147		\$0.0197	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0014		0.0018		
Environmental Surcharge (ES)		0.0011		0.0018	
Cost Allowance Adjustment Factor		0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0027		0.0000	
Residential Low Income Assistance Program (RLIAP)		0.0073		0.0075	
LDAC		<u>\$0.0258</u>		<u>\$0.0290</u>	per therm

<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u>					
Energy Efficiency Charge	\$0.0076		\$0.0264		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0076		\$0.0264	\$0.0076 \$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0014		0.0018		
Environmental Surcharge (ES)		0.0011		0.0018	0.0011 0.0018
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)		0.0027		0.0000	0.0027 0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073		0.0075	0.0073 0.0075
LDAC		<u>\$0.0187</u>		<u>\$0.0357</u>	<u>\$0.0187</u> <u>\$0.0357</u> per therm

<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u>					
Energy Efficiency Charge	\$0.0076		\$0.0264		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0076		\$0.0264	\$0.0076 \$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0014		0.0018		
Environmental Surcharge (ES)		0.0011		0.0018	0.0011 0.0018
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)		0.0027		0.0000	0.0027 0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073		0.0075	0.0073 0.0075
LDAC		<u>\$0.0187</u>		<u>\$0.0357</u>	<u>\$0.0187</u> <u>\$0.0357</u> per therm

<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u>					
Energy Efficiency Charge	\$0.0076		\$0.0264		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0076		\$0.0264	\$0.0076 \$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0014		0.0018		
Environmental Surcharge (ES)		0.0011		0.0018	0.0011 0.0018
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)		0.0027		0.0000	0.0027 0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073		0.0075	0.0073 0.0075
LDAC		<u>\$0.0187</u>		<u>\$0.0357</u>	<u>\$0.0187</u> <u>\$0.0357</u> per therm

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III DELIVERY TERMS AND CONDITIONS

**NHPUC NO. 7 - GAS
LIBERTY UTILITIES**

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ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.19	\$0.21 per MMBtu of Daily Imbalance Volumes	
II.	Capacity Mitigation Fee	15%	15% of the Proceeds from the Marketing of Capacity for Mitigation	
III.	Peaking Demand Charge	\$18.62	\$18.53 MMBTU of Peak MDQ.	
IV.	Company Allowance Calculation (per Schedule 25)			
		438,499,450	153,858,340	Total Sendout - Terms Jul-2012 - Jun-2013
			151,874,788	Total Sendout - Terms Jul-2014 - Jun-2012
		436,269,218	151,874,788	Total Throughput - Terms Jul-2012 - Jun-2013
			151,874,788	Total Throughput - Terms Jul-2014 - Jun-2012
		2,149,932	1,983,553	Variance (Sendout - Throughput)
Company Allowance Percentage 2013-14	2012-13	4.6%	1.3%	Variance / Total Sendout

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III DELIVERY TERMS AND CONDITIONS

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ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	38% 37.0%	21% 21.0%	41% 42.0%	100.0%
G-51	Low Annual /Low Winter Use	49% 54.0%	17% 15.0%	34% 31.0%	100.0%
G-42	Medium Annual / High Winter	38% 37.0%	21% 21.0%	41% 42.0%	100.0%
G-52	High Annual / Low Winter Use	49% 54.0%	17% 15.0%	34% 31.0%	100.0%
G-43	High Annual / High Winter	38% 37.0%	21% 21.0%	41% 42.0%	100.0%
G-53	High Annual / Load Factor < 90%	49% 54.0%	17% 15.0%	34% 31.0%	100.0%
G-54	High Annual / Load Factor > 90%	49% 54.0%	17% 15.0%	34% 31.0%	100.0%

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