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**Via Electronic Mail and US Mail**

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Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

**RE: DG 13-251 EnergyNorth Natural Gas, Inc.  
2013-2014 Winter Period Cost of Gas – February 2014 Trigger**

Dear Ms. Howland:

On behalf of EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities (the "Company") and in accordance with New Hampshire Public Utilities Commission Order No. 25,591, dated October 31, 2013, in Docket DG 13-251, I enclose an original and two copies of tariff pages 1, 3, 76 and 87 effective February 1, 2014. These adjusted rates require no further Commission action because they are within the maximum rates set forth in Order No. 25,591. Also enclosed is the Company's current calculation of its projected over or under collection of gas costs for the 2013-2014 winter season ending April 30, 2014.

For November 2013 through January 2014, the calculation reflects the actual NYMEX settled price. For February 2014 through April 2014, the calculation reflects the 15-day average NYMEX closing prices as of January 23, 2014. In addition, the calculation also reflects the unprecedented increase in the prices paid for spot natural gas purchases brought on primarily as a result of the much colder than normal temperatures experienced in December and January throughout the Company's service territory and the nation in general. The resulting projected under collection of approximately \$12.9 million is approximately 15.64% of the total revised anticipated gas costs for the 2013/14 winter season. Accordingly, the Company elects a rate change effective February 1, 2014 up to the caps set in order number 25,591. It is estimated that the balance of the under collection remaining at April 30, 2014, as a result of capping the increase in the cost of gas rates at 25% will be approximately \$9.3 million. The Company will propose in a future filing a methodology to address the remaining amount of the under-recovery. Revised tariff pages are attached accordingly.

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The cost of gas rates are summarized in the following table.

|                                       | <u>Cost of Gas Rates</u> |                     |               |
|---------------------------------------|--------------------------|---------------------|---------------|
|                                       | <u>Current Rate</u>      | <u>Revised Rate</u> | <u>Change</u> |
| Residential                           | \$1.0196                 | \$1.1119 *          | \$0.0923      |
| Commercial/Industrial High Winter Use | \$1.0209                 | \$1.1135 *          | \$0.0926      |
| Commercial/Industrial Low Winter Use  | \$1.0108                 | \$1.1009 *          | \$0.0901      |

\* capped at 125% of originally approved rates

Enclosed are the following revised pages to Tariff N.H.P.U.C. No. 7 – Gas:

|                            |  |
|----------------------------|--|
| Fourteenth Revised Page 1  | Check Sheet                                |
| Fourteenth Revised Page 3  | Check Sheet (continued)                    |
| Fourteenth Revised Page 76 | Firm Rate Schedules                        |
| Thirteenth Revised Page 87 | Calculation of Firm Sales Cost of Gas Rate |

The filing has also been submitted electronically to the Commission in accordance with Order Number 24,223 issued on October 24, 2003.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,



Stephen R. Hall

Enclosures

cc: Service List