

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Temporary v. Current Base Rates - Residential Non-Heating Rate R-1
4
5

6 November 1 - April 30

7 Residential Non-Heating (R-1)

8 PROPOSED RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
9	19	29	37	40	38	28	191
10	Avg TY Normal Usage (Therms)						
11	9/1/2014						
12	Winter:						
13	Cust. Chg	\$13.94	\$13.94	\$13.94	\$13.94	\$13.94	\$83.64
14	Headblock	\$0.1842	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Tailblock	\$0.1842	\$3.50	\$5.34	\$6.82	\$7.00	\$35.18
16	HB Threshold	-					
17	Summer:						
19	Cust. Chg	\$13.94					
20	Headblock	\$0.1842					
21	Tailblock	\$0.1842					
22	HB Threshold	-					
23							
24	Total Base Rate Amount	\$17.44	\$19.28	\$20.76	\$21.31	\$20.94	\$118.82
25							
26	COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
27	COG amount	\$24.55	\$37.47	\$47.80	\$51.68	\$49.09	\$246.75
28							
29	LDAC	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	0.0301
30	LDAC amount	\$0.57	\$0.87	\$1.11	\$1.20	\$0.84	\$5.75
31							
32	Total Bill	\$42.56	\$57.62	\$69.67	\$74.19	\$56.11	\$371.32

34 November 1 - April 30

35 Residential Non-Heating (R-1)

36 CURRENT RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
37	19	29	37	40	38	28	191
38	Avg TY Normal Usage (Therms)						
39	7/1/2014						
40	Winter:						
41	Cust. Chg	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60
42	Headblock	\$0.1599	0.00	0.00	0.00	0.00	\$0.00
43	Tailblock	\$0.1599	\$3.04	\$4.64	\$5.92	\$6.40	\$30.54
44	HB Threshold	-					
45	Summer:						
47	Cust. Chg	\$12.10					
48	Headblock	\$0.1599					
49	Tailblock	\$0.1599					
50	HB Threshold	-					
51							
52	Total Base Rate Amount	\$15.14	\$16.74	\$18.02	\$18.50	\$18.18	\$103.14
53							
54	COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
55	COG amount	\$24.55	\$37.47	\$47.80	\$51.68	\$49.09	\$246.75
56							
57	LDAC	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	0.0290
58	LDAC amount	\$0.55	\$0.84	\$1.07	\$1.16	\$0.81	\$5.54
59							
60	Total Bill	\$40.24	\$55.04	\$66.89	\$71.33	\$53.56	\$355.43

62 DIFFERENCE:

63	Total Bill	\$2.32	\$2.58	\$2.78	\$2.86	\$2.81	\$2.55	\$15.89
64	% Change	5.77%	4.68%	4.16%	4.00%	4.10%	4.76%	4.47%
65								
66	Base Rate	\$2.30	\$2.54	\$2.74	\$2.81	\$2.76	\$2.52	\$15.68
67	% Change	15.20%	15.20%	15.20%	15.20%	15.20%	15.20%	15.20%
68								
69	COG & LDAC	\$0.02	\$0.03	\$0.04	\$0.04	\$0.04	\$0.03	\$0.21
70	% Change	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.09%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$13.94	\$13.94	\$13.94	\$13.94	\$13.94	\$13.94	\$83.64	\$167.28
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.68	\$2.76	\$2.21	\$1.84	\$1.84	\$2.39	\$14.74	\$49.92
\$17.62	\$16.70	\$16.15	\$15.78	\$15.78	\$16.33	\$98.38	\$217.20
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.0710
\$10.87	\$8.15	\$6.52	\$5.44	\$5.44	\$7.07	\$43.49	\$290.24
\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301
\$0.60	\$0.45	\$0.36	\$0.30	\$0.30	\$0.39	\$2.41	\$8.16
\$29.10	\$25.31	\$23.03	\$21.52	\$21.52	\$23.79	\$144.27	\$515.60

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60	\$145.20
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.20	\$2.40	\$1.92	\$1.60	\$1.60	\$2.08	\$12.79	\$43.33
\$15.30	\$14.50	\$14.02	\$13.70	\$13.70	\$14.18	\$85.39	\$188.53
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.0710
\$10.87	\$8.15	\$6.52	\$5.44	\$5.44	\$7.07	\$43.49	\$290.24
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$0.58	\$0.44	\$0.35	\$0.29	\$0.29	\$0.38	\$2.32	\$7.86
\$26.75	\$23.09	\$20.89	\$19.43	\$19.43	\$21.62	\$131.20	\$486.63

\$2.35	\$2.22	\$2.14	\$2.09	\$2.09	\$2.17	\$13.07	\$28.96
8.78%	9.62%	10.27%	10.78%	10.78%	10.04%	9.96%	5.95%
\$2.33	\$2.20	\$2.13	\$2.08	\$2.08	\$2.16	\$12.98	\$28.67
15.20%	15.21%	15.21%	15.21%	15.21%	15.21%	15.21%	15.20%
\$0.02	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.09	\$0.30
0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.10%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Attachment SEM/HSG-TEMP-2 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Temporary v. Current Base Rates - Residential Heating Rate R-3
4
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6 November 1 - April 30
7 Residential Heating (R-3)
8 PROPOSED RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms) 9/1/2014	51	96	130	144	131	95	647
Winter:							
Cust. Chg	\$20.17	\$20.17	\$20.17	\$20.17	\$20.17	\$20.17	\$121.02
Headblock	\$0.3189	\$16.26	\$30.61	\$31.89	\$31.89	\$30.30	\$172.84
Tailblock	\$0.2635	\$0.00	\$0.00	\$7.91	\$11.59	\$0.00	\$27.67
HB Threshold	100						
Summer:							
Cust. Chg	\$20.17						
Headblock	\$0.3189						
Tailblock	\$0.2635						
HB Threshold	20						
Total Base Rate Amount	\$36.43	\$50.78	\$59.97	\$63.65	\$60.23	\$50.47	\$321.53
COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
COG amount	\$65.89	\$124.02	\$167.95	\$186.03	\$169.24	\$122.73	\$835.86
LDAC	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	0.0301
LDAC amount	\$1.54	\$2.89	\$3.91	\$4.33	\$3.94	\$2.86	\$19.47
Total Bill	\$103.86	\$177.70	\$231.83	\$254.02	\$233.41	\$176.06	\$1,176.87

34 November 1 - April 30
35 Residential Heating (R-3)
36 CURRENT RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms) 7/1/2014	51	96	130	144	131	95	647
Winter:							
Cust. Chg	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06
Headblock	\$0.2769	14.12	26.58	27.69	27.69	26.31	\$150.08
Tailblock	\$0.2288	\$0.00	\$0.00	\$6.86	\$10.07	\$7.09	\$24.02
HB Threshold	100						
Summer:							
Cust. Chg	\$17.51						
Headblock	\$0.2769						
Tailblock	\$0.2288						
HB Threshold	20						
Total Base Rate Amount	\$31.63	\$44.09	\$52.06	\$55.27	\$52.29	\$43.82	\$279.16
COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
COG amount	\$65.89	\$124.02	\$167.95	\$186.03	\$169.24	\$122.73	\$835.86
LDAC	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	0.0290
LDAC amount	\$1.48	\$2.78	\$3.77	\$4.18	\$3.80	\$2.76	\$18.76
Total Bill	\$99.00	\$170.90	\$223.78	\$245.48	\$225.33	\$169.30	\$1,133.79

DIFFERENCE:

Total Bill	\$4.86	\$6.80	\$8.04	\$8.55	\$8.08	\$6.75	\$43.08
% Change	4.91%	3.98%	3.59%	3.48%	3.59%	3.99%	3.80%
Base Rate	\$4.80	\$6.69	\$7.90	\$8.39	\$7.94	\$6.65	\$42.37
% Change	15.18%	15.18%	15.18%	15.18%	15.18%	15.18%	15.18%
COG & LDAC	\$0.06	\$0.11	\$0.14	\$0.16	\$0.14	\$0.10	\$0.71
% Change	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.09%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$20.17	\$20.17	\$20.17	\$20.17	\$20.17	\$20.17	\$121.02	\$242.04
\$6.38	\$6.38	\$5.42	\$4.78	\$5.10	\$6.38	\$34.44	\$207.29
\$7.11	\$1.84	\$0.00	\$0.00	\$0.00	\$0.79	\$9.75	\$37.42
\$33.66	\$28.39	\$25.59	\$24.95	\$25.27	\$27.34	\$165.21	\$486.74
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.1549
\$25.55	\$14.68	\$9.24	\$8.15	\$8.70	\$12.50	\$78.82	\$914.68
\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301	\$0.0301
\$1.41	\$0.81	\$0.51	\$0.45	\$0.48	\$0.69	\$4.36	\$23.84
\$60.63	\$43.88	\$35.34	\$33.56	\$34.45	\$40.53	\$248.40	\$1,425.26

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06	\$210.12
\$5.54	\$5.54	\$4.71	\$4.15	\$4.43	\$5.54	\$29.91	\$179.99
\$6.18	\$1.60	\$0.00	\$0.00	\$0.00	\$0.69	\$8.47	\$32.49
\$29.23	\$24.65	\$22.22	\$21.66	\$21.94	\$23.73	\$143.43	\$422.59
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.1549
\$25.55	\$14.68	\$9.24	\$8.15	\$8.70	\$12.50	\$78.82	\$914.68
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$1.36	\$0.78	\$0.49	\$0.44	\$0.46	\$0.67	\$4.21	\$22.97
\$56.14	\$40.11	\$31.95	\$30.25	\$31.10	\$36.90	\$226.46	\$1,360.24

\$4.49	\$3.77	\$3.39	\$3.31	\$3.35	\$3.63	\$21.94	\$65.02
8.00%	9.41%	10.62%	10.93%	10.77%	9.83%	9.69%	4.78%
\$4.44	\$3.74	\$3.37	\$3.29	\$3.33	\$3.60	\$21.78	\$64.15
15.18%	15.18%	15.19%	15.19%	15.19%	15.19%	15.18%	15.18%
\$0.05	\$0.03	\$0.02	\$0.02	\$0.02	\$0.03	\$0.16	\$0.87
0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.09%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Attachment SEM/HSG-TEMP-2 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Temporary v. Current Base Rates - Commercial Rate G-41
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6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 9/1/2014							
Cust. Chg	\$47.44	\$47.44	\$47.44	\$47.44	\$47.44	\$47.44	\$284.64
Headblock	\$0.3786	\$37.86	\$37.86	\$37.86	\$37.86	\$37.86	\$227.16
Tailblock	\$0.2462	\$2.71	\$37.42	\$69.18	\$81.98	\$41.12	\$304.80
HB Threshold	100						
Summer:							
Cust. Chg	\$47.44						
Headblock	\$0.3786						
Tailblock	\$0.2462						
HB Threshold	20						
Total Base Rate Amount	\$88.01	\$122.72	\$154.48	\$167.28	\$157.68	\$126.42	\$816.60
COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
COG amount	\$143.58	\$325.96	\$492.82	\$560.09	\$509.64	\$345.36	\$2,377.45
LDAC	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	0.0368
LDAC amount	\$4.08	\$9.27	\$14.02	\$15.93	\$14.50	\$9.83	\$67.64
Total Bill	\$235.67	\$457.96	\$661.33	\$743.30	\$681.82	\$481.61	\$3,261.69

34 November 1 - April 30
35 Commercial Rate (G-41)

CURRENT RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 7/1/2014							
Cust. Chg	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14
Headblock	\$0.3287	32.87	32.87	32.87	32.87	32.87	\$197.22
Tailblock	\$0.2138	\$2.35	\$32.50	\$60.08	\$71.20	\$62.86	\$264.68
HB Threshold	100						
Summer:							
Cust. Chg	\$41.19						
Headblock	\$0.3287						
Tailblock	\$0.2138						
HB Threshold	20						
Total Base Rate Amount	\$76.41	\$106.56	\$134.14	\$145.26	\$136.92	\$109.76	\$709.04
COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
COG amount	\$143.58	\$325.96	\$492.82	\$560.09	\$509.64	\$345.36	\$2,377.45
LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
LDAC amount	\$3.96	\$9.00	\$13.60	\$15.46	\$14.07	\$9.53	\$65.62
Total Bill	\$223.95	\$441.52	\$640.56	\$720.80	\$660.62	\$464.66	\$3,152.11

DIFFERENCE:

Total Bill	\$11.72	\$16.44	\$20.76	\$22.51	\$21.20	\$16.94	\$109.57
% Change	5.23%	3.72%	3.24%	3.12%	3.21%	3.65%	3.48%
Base Rate	\$11.60	\$16.16	\$20.34	\$22.03	\$20.77	\$16.65	\$107.55
% Change	15.18%	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%
COG & LDAC	\$0.12	\$0.28	\$0.42	\$0.48	\$0.43	\$0.29	\$2.02
% Change	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.09%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$47.44	\$47.44	\$47.44	\$47.44	\$47.44	\$47.44	\$284.64	\$569.28
\$7.57	\$7.57	\$7.57	\$7.57	\$7.57	\$7.57	\$45.43	\$272.59
\$16.74	\$6.40	\$1.23	\$0.49	\$0.98	\$4.92	\$30.78	\$335.57
\$71.75	\$61.41	\$56.24	\$55.50	\$56.00	\$59.94	\$360.85	\$1,177.44
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.2055
\$48.01	\$25.10	\$13.64	\$12.00	\$13.09	\$21.82	\$133.67	\$2,511.13
\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368
\$3.24	\$1.69	\$0.92	\$0.81	\$0.88	\$1.47	\$9.02	\$76.65
\$123.00	\$88.20	\$70.80	\$68.32	\$69.97	\$83.23	\$503.54	\$3,765.22

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14	\$494.28
\$6.57	\$6.57	\$6.57	\$6.57	\$6.57	\$6.57	\$39.44	\$236.66
\$14.54	\$5.56	\$1.07	\$0.43	\$0.86	\$4.28	\$26.73	\$291.41
\$62.30	\$53.32	\$48.83	\$48.19	\$48.62	\$52.04	\$313.31	\$1,022.35
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.2055
\$48.01	\$25.10	\$13.64	\$12.00	\$13.09	\$21.82	\$133.67	\$2,511.13
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$3.14	\$1.64	\$0.89	\$0.79	\$0.86	\$1.43	\$8.75	\$74.36
\$113.46	\$80.06	\$63.37	\$60.98	\$62.57	\$75.29	\$455.73	\$3,607.84

\$9.55	\$8.14	\$7.44	\$7.34	\$7.40	\$7.94	\$47.81	\$157.38
8.42%	10.17%	11.74%	12.03%	11.83%	10.55%	10.49%	4.36%
\$9.45	\$8.09	\$7.41	\$7.31	\$7.38	\$7.90	\$47.54	\$155.09
15.17%	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%
\$0.10	\$0.05	\$0.03	\$0.02	\$0.03	\$0.04	\$0.27	\$2.29
0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.09%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Attachment SEM/HSG-TEMP-2 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Temporary v. Current Base Rates - Commercial Rate G-42
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6 November 1 - April 30
7 C&I High Winter Use Medium G-42
8 PROPOSED RATES

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
9 Avg TY Normal Usage (Therms) 10 <u>9/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
11 Winter:							
12 Cust. Chg \$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$854.04
13 Headblock \$0.3538	\$329.74	\$353.80	\$353.80	\$353.80	\$353.80	\$353.80	\$2,098.74
14 Tailblock \$0.2338	\$0.00	\$189.85	\$369.40	\$398.40	\$351.40	\$212.52	\$1,521.57
15 HB Threshold 1,000							
16 Summer:							
17 Cust. Chg \$142.34							
18 Headblock \$0.3538							
19 Tailblock \$0.2338							
20 HB Threshold 400							
21							
22							
23							
24 Total Base Rate Amount	\$472.08	\$685.99	\$865.54	\$894.54	\$847.54	\$708.66	\$4,474.35
25							
26 COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
27 COG amount	\$1,205.54	\$2,343.82	\$3,337.23	\$3,497.62	\$3,237.63	\$2,469.29	\$16,091.14
28							
29 LDAC	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	0.0368
30 LDAC amount	\$34.30	\$66.68	\$94.94	\$99.51	\$92.11	\$70.25	\$457.79
31							
32 Total Bill	\$1,711.92	\$3,096.49	\$4,297.72	\$4,491.67	\$4,177.28	\$3,248.21	\$21,023.28

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$854.04	\$1,708.08
\$141.52	\$141.52	\$106.49	\$92.70	\$114.28	\$141.52	\$738.03	\$2,836.77
\$130.69	\$11.92	\$0.00	\$0.00	\$0.00	\$7.25	\$149.87	\$1,671.44
\$414.55	\$295.78	\$248.83	\$235.04	\$256.62	\$291.11	\$1,741.93	\$6,216.28
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.1590
\$523.23	\$246.07	\$164.23	\$142.95	\$176.23	\$235.15	\$1,487.85	\$17,578.99
\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368
\$35.29	\$16.60	\$11.08	\$9.64	\$11.89	\$15.86	\$100.35	\$558.15
\$973.08	\$558.45	\$424.14	\$387.62	\$444.73	\$542.12	\$3,330.14	\$24,353.42

May 1 - October 31

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
34 November 1 - April 30 35 C&I High Winter Use Medium G-42 36 CURRENT RATES							
37 Avg TY Normal Usage (Therms) 38 <u>7/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
39 Winter:							
40 Cust. Chg \$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
41 Headblock \$0.3072	\$286.31	\$307.20	\$307.20	\$307.20	\$307.20	\$307.20	\$1,822.31
42 Tailblock \$0.2030	\$0.00	\$164.84	\$320.74	\$345.91	\$305.11	\$184.53	\$1,321.12
43 HB Threshold 1,000							
44 Summer:							
45 Cust. Chg \$123.58							
46 Headblock \$0.3072							
47 Tailblock \$0.2030							
48 HB Threshold 400							
49							
50							
51							
52 Total Base Rate Amount	\$409.89	\$595.62	\$751.52	\$776.69	\$735.89	\$615.31	\$3,884.91
53							
54 COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
55 COG amount	\$1,205.54	\$2,343.82	\$3,337.23	\$3,497.62	\$3,237.63	\$2,469.29	\$16,091.14
56							
57 LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
58 LDAC amount	\$33.27	\$64.69	\$92.11	\$96.53	\$89.36	\$68.15	\$444.11
59							
60 Total Bill	\$1,648.70	\$3,004.13	\$4,180.86	\$4,370.85	\$4,062.88	\$3,152.75	\$20,420.16

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$122.88	\$122.88	\$92.47	\$80.49	\$99.23	\$122.88	\$640.82	\$2,463.13
\$113.48	\$10.35	\$0.00	\$0.00	\$0.00	\$6.29	\$130.12	\$1,451.25
\$359.94	\$256.81	\$216.05	\$204.07	\$222.81	\$252.75	\$1,512.42	\$5,397.34
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.1590
\$523.23	\$246.07	\$164.23	\$142.95	\$176.23	\$235.15	\$1,487.85	\$17,578.99
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$34.24	\$16.10	\$10.75	\$9.35	\$11.53	\$15.39	\$97.35	\$541.46
\$917.40	\$518.98	\$391.02	\$356.37	\$410.57	\$503.29	\$3,097.63	\$23,517.79

62 DIFFERENCE:

63 Total Bill	\$63.22	\$92.36	\$116.86	\$120.82	\$114.41	\$95.46	\$603.12
64 % Change	3.83%	3.07%	2.80%	2.76%	2.82%	3.03%	2.95%
65							
66 Base Rate	\$62.19	\$90.37	\$114.02	\$117.84	\$111.65	\$93.36	\$589.44
67 % Change	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%
68							
69 COG & LDAC	\$1.03	\$1.99	\$2.84	\$2.97	\$2.75	\$2.10	\$13.68
70 % Change	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%

\$55.67	\$39.47	\$33.12	\$31.26	\$34.17	\$38.83	\$232.51	\$835.63
6.07%	7.60%	8.47%	8.77%	8.32%	7.71%	7.51%	3.55%
\$54.62	\$38.97	\$32.79	\$30.97	\$33.81	\$38.35	\$229.51	\$818.95
15.17%	15.17%	15.18%	15.18%	15.18%	15.17%	15.18%	15.17%
\$1.05	\$0.50	\$0.33	\$0.29	\$0.36	\$0.47	\$3.00	\$16.68
0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.09%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Attachment SEM/HSG-TEMP-2 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Temporary v. Current Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)		1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 9/1/2014								
Cust. Chg	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$854.04
Headblock	\$0.1959	\$195.90	\$195.90	\$195.90	\$195.90	\$195.90	\$195.90	\$1,175.40
Tailblock	\$0.1329	\$21.66	\$74.42	\$103.26	\$116.15	\$93.43	\$75.09	\$484.02
HB Threshold	1,000							
Summer:								
Cust. Chg	\$142.34							
Headblock	\$0.1440							
Tailblock	\$0.0829							
HB Threshold	1,000							
Total Base Rate Amount		\$359.90	\$412.66	\$441.50	\$454.39	\$431.67	\$413.33	\$2,513.46
COG Rate - (Seasonal)		\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809
COG amount		\$1,489.69	\$1,998.20	\$2,276.16	\$2,400.41	\$2,181.37	\$2,004.61	\$12,350.44
LDAC		\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	0.0368
LDAC amount		\$42.80	\$57.41	\$65.39	\$68.96	\$62.67	\$57.59	\$354.83
Total Bill		\$1,892.39	\$2,468.28	\$2,783.06	\$2,923.76	\$2,675.71	\$2,475.53	\$15,218.73

34 November 1 - April 30
35 Commercial Rate (G-52)

CURRENT RATES		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)		1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 7/1/2014								
Cust. Chg	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
Headblock	\$0.1701	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$1,020.60
Tailblock	\$0.1154	\$18.81	\$64.62	\$89.67	\$100.86	\$81.13	\$65.20	\$420.29
HB Threshold	1,000							
Summer:								
Cust. Chg	\$123.58							
Headblock	\$0.1250							
Tailblock	\$0.0720							
HB Threshold	1,000							
Total Base Rate Amount		\$312.49	\$358.30	\$383.35	\$394.54	\$374.81	\$358.88	\$2,182.37
COG Rate - (Seasonal)		\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809
COG amount		\$1,489.69	\$1,998.20	\$2,276.16	\$2,400.41	\$2,181.37	\$2,004.61	\$12,350.44
LDAC		\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
LDAC amount		\$41.52	\$55.69	\$63.44	\$66.90	\$60.80	\$55.87	\$344.22
Total Bill		\$1,843.70	\$2,412.20	\$2,722.94	\$2,861.85	\$2,616.98	\$2,419.36	\$14,877.02

DIFFERENCE:

Total Bill	\$48.69	\$56.08	\$60.11	\$61.92	\$58.74	\$56.17	\$341.70
% Change	2.64%	2.32%	2.21%	2.16%	2.24%	2.32%	2.30%
Base Rate	\$47.41	\$54.36	\$58.16	\$59.86	\$56.86	\$54.45	\$331.10
% Change	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%
COG & LDAC	\$1.28	\$1.72	\$1.95	\$2.06	\$1.87	\$1.72	\$10.61
% Change	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.09%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$142.34	\$854.04	\$1,708.08
\$144.00	\$144.00	\$124.99	\$118.22	\$119.81	\$140.26	\$791.28	\$1,966.68
\$18.82	\$0.75	\$0.00	\$0.00	\$0.00	\$0.00	\$19.56	\$503.59
\$305.16	\$287.09	\$267.33	\$260.56	\$262.15	\$282.60	\$1,664.88	\$4,178.35
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$1.0038
\$659.76	\$542.54	\$466.72	\$441.45	\$447.37	\$523.72	\$3,081.56	\$15,432.00
\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368
\$45.15	\$37.13	\$31.94	\$30.21	\$30.62	\$35.84	\$210.90	\$565.73
\$1,010.07	\$866.76	\$766.00	\$732.23	\$740.13	\$842.16	\$4,957.34	\$20,176.07

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$125.00	\$125.00	\$108.50	\$102.63	\$104.00	\$121.75	\$686.88	\$1,707.48
\$16.34	\$0.65	\$0.00	\$0.00	\$0.00	\$0.00	\$16.99	\$437.28
\$264.92	\$249.23	\$232.08	\$226.21	\$227.58	\$245.33	\$1,445.35	\$3,627.71
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$1.0038
\$659.76	\$542.54	\$466.72	\$441.45	\$447.37	\$523.72	\$3,081.56	\$15,432.00
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$43.80	\$36.02	\$30.99	\$29.31	\$29.70	\$34.77	\$204.60	\$548.82
\$968.49	\$827.79	\$729.79	\$696.97	\$704.65	\$803.82	\$4,731.50	\$19,608.53

\$41.58	\$38.97	\$36.21	\$35.26	\$35.48	\$38.34	\$225.84	\$567.54
4.29%	4.71%	4.96%	5.06%	5.04%	4.77%	4.77%	2.89%
\$40.23	\$37.86	\$35.25	\$34.36	\$34.57	\$37.27	\$219.54	\$550.63
15.19%	15.19%	15.19%	15.19%	15.19%	15.19%	15.19%	15.18%
\$1.35	\$1.11	\$0.95	\$0.90	\$0.92	\$1.07	\$6.30	\$16.91
0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.11%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Attachment SEM/HSG-TEMP-2 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Temporary v. Current Base Rates - Commercial Rate G-54
4
5

6 November 1 - April 30
7 Commercial Rate (G-54)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 9/1/2014							
Cust. Chg	\$628.65	\$628.65	\$628.65	\$628.65	\$628.65	\$628.65	\$3,771.90
Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0483	\$56.17	\$75.35	\$85.83	\$90.51	\$75.59	\$465.71
HB Threshold	0						
Summer:							
Cust. Chg	\$628.65						
Headblock	\$0.0261						
Tailblock	\$0.0261						
HB Threshold	0						
Total Base Rate Amount	\$684.82	\$704.00	\$714.48	\$719.16	\$710.90	\$704.24	\$4,237.61
COG Rate - (Seasonal)	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809
COG amount	\$101,878.94	\$96,756.62	\$87,554.64	\$81,652.25	\$77,284.38	\$103,389.12	\$548,515.96
LDAC	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	0.0368
LDAC amount	\$2,926.96	\$2,779.80	\$2,515.43	\$2,345.85	\$2,220.36	\$2,970.35	\$15,758.75
Total Bill	\$105,490.73	\$100,240.42	\$90,784.54	\$84,717.27	\$80,215.65	\$107,063.71	\$568,512.33

34 November 1 - April 30
35 Commercial Rate (G-54)

CURRENT RATES							
	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)	79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 7/1/2014							
Cust. Chg	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86
Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0419	\$48.73	\$65.36	\$74.46	\$78.52	\$71.36	\$404.00
HB Threshold	0						
Summer:							
Cust. Chg	\$545.81						
Headblock	\$0.0227						
Tailblock	\$0.0227						
HB Threshold	0						
Total Base Rate Amount	\$594.54	\$611.17	\$620.27	\$624.33	\$617.17	\$611.38	\$3,678.86
COG Rate - (Seasonal)	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809
COG amount	\$101,878.94	\$96,756.62	\$87,554.64	\$81,652.25	\$77,284.38	\$103,389.12	\$548,515.96
LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
LDAC amount	\$2,839.47	\$2,696.71	\$2,440.24	\$2,275.73	\$2,154.00	\$2,881.56	\$15,287.70
Total Bill	\$105,312.95	\$100,064.50	\$90,615.14	\$84,552.31	\$80,055.54	\$106,882.07	\$567,482.53

DIFFERENCE:

Total Bill	\$177.77	\$175.92	\$169.40	\$164.95	\$160.11	\$181.64	\$1,029.80
% Change	0.17%	0.18%	0.19%	0.20%	0.20%	0.17%	0.18%
Base Rate	\$90.28	\$92.82	\$94.21	\$94.83	\$93.74	\$92.86	\$558.75
% Change	15.19%	15.19%	15.19%	15.19%	15.19%	15.19%	15.19%
COG & LDAC	\$87.49	\$83.09	\$75.19	\$70.12	\$66.37	\$88.79	\$471.05
% Change	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$628.65	\$628.65	\$628.65	\$628.65	\$628.65	\$628.65	\$3,771.90	\$7,543.80
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$32.02	\$26.33	\$22.65	\$21.43	\$21.72	\$25.42	\$149.58	\$615.29
\$660.67	\$654.98	\$651.30	\$650.08	\$650.37	\$654.07	\$3,921.48	\$8,159.09
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.9157
\$32,511.49	\$41,368.49	\$39,187.58	\$39,276.30	\$34,045.01	\$36,047.41	\$222,436.27	\$770,952.24
\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368	\$0.0368
\$2,225.08	\$2,831.24	\$2,681.98	\$2,688.06	\$2,330.03	\$2,467.07	\$15,223.46	\$30,982.21
\$35,397.24	\$44,854.72	\$42,520.86	\$42,614.43	\$37,025.41	\$39,168.55	\$241,581.21	\$810,093.54

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86	\$6,549.72
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$27.85	\$22.90	\$19.70	\$18.64	\$18.89	\$22.11	\$130.09	\$534.09
\$573.66	\$568.71	\$565.51	\$564.45	\$564.70	\$567.92	\$3,404.95	\$7,083.81
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.9157
\$32,511.49	\$41,368.49	\$39,187.58	\$39,276.30	\$34,045.01	\$36,047.41	\$222,436.27	\$770,952.24
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$2,158.56	\$2,746.62	\$2,601.82	\$2,607.71	\$2,260.38	\$2,393.33	\$14,768.41	\$30,056.12
\$35,243.72	\$44,683.82	\$42,354.91	\$42,448.45	\$36,870.09	\$39,008.66	\$240,609.64	\$808,092.17

\$153.52	\$170.90	\$165.96	\$165.98	\$155.32	\$159.90	\$971.57	\$2,001.37
0.44%	0.38%	0.39%	0.39%	0.42%	0.41%	0.40%	0.25%
\$87.01	\$86.27	\$85.79	\$85.63	\$85.67	\$86.15	\$516.53	\$1,075.27
15.17%	15.17%	15.17%	15.17%	15.17%	15.17%	15.17%	15.18%
\$66.51	\$84.63	\$80.17	\$80.35	\$69.65	\$73.74	\$455.05	\$926.10
0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.12%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Attachment SEM/HSG-TEMP-2 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Current Base Rates - Residential Non-Heating Rate R-1
4
5

6 November 1 - April 30

7 Residential Non-Heating (R-1)

8 PROPOSED RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
	19	29	37	40	38	28	191
9 Avg TY Normal Usage (Therms)							
10 9/1/2014							
11 Winter:							
12 Cust. Chg	\$15.90	\$15.90	\$15.90	\$15.90	\$15.90	\$15.90	\$95.40
13 Headblock	\$0.2102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14 Tailblock	\$0.2102	\$3.99	\$6.10	\$7.78	\$8.41	\$7.99	\$40.15
15 HB Threshold	-						
16 Summer:							
17 Cust. Chg	\$15.90						
18 Headblock	\$0.2102						
19 Tailblock	\$0.2102						
20 HB Threshold	-						
21 Total Base Rate Amount	\$19.89	\$22.00	\$23.68	\$24.31	\$23.89	\$21.79	\$135.55
22 COG Rate - (Seasonal)	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853
23 COG amount	\$24.42	\$37.27	\$47.56	\$51.41	\$48.84	\$35.99	\$245.49
24 LDAC	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	0.0314
25 LDAC amount	\$0.60	\$0.91	\$1.16	\$1.26	\$1.19	\$0.88	\$6.00
26 Total Bill	\$44.91	\$60.18	\$72.40	\$76.98	\$73.92	\$58.65	\$387.04

34 November 1 - April 30

35 Residential Non-Heating (R-1)

36 CURRENT RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
	19	29	37	40	38	28	191
37 Avg TY Normal Usage (Therms)							
38 7/1/2014							
39 Winter:							
40 Cust. Chg	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60
41 Headblock	\$0.1599	0.00	0.00	0.00	0.00	0.00	\$0.00
42 Tailblock	\$0.1599	\$3.04	\$4.64	\$5.92	\$6.40	\$6.08	\$30.54
43 HB Threshold	-						
44 Summer:							
45 Cust. Chg	\$12.10						
46 Headblock	\$0.1599						
47 Tailblock	\$0.1599						
48 HB Threshold	-						
49 Total Base Rate Amount	\$15.14	\$16.74	\$18.02	\$18.50	\$18.18	\$16.58	\$103.14
50 COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
51 COG amount	\$24.55	\$37.47	\$47.80	\$51.68	\$49.09	\$36.17	\$246.75
52 LDAC	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	0.0290
53 LDAC amount	\$0.55	\$0.84	\$1.07	\$1.16	\$1.10	\$0.81	\$5.54
54 Total Bill	\$40.24	\$55.04	\$66.89	\$71.33	\$68.37	\$53.56	\$355.43

62 DIFFERENCE:

63 Total Bill	\$4.68	\$5.14	\$5.51	\$5.64	\$5.55	\$5.09	\$31.61
64 % Change	11.62%	9.33%	8.23%	7.91%	8.12%	9.50%	8.89%
65 Base Rate	\$4.76	\$5.26	\$5.66	\$5.81	\$5.71	\$5.21	\$32.41
66 % Change	31.42%	31.42%	31.42%	31.42%	31.42%	31.42%	31.42%
67 COG & LDAC	(\$0.08)	(\$0.12)	(\$0.16)	(\$0.17)	(\$0.16)	(\$0.12)	(\$0.80)
68 % Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.33%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$15.90	\$15.90	\$15.90	\$15.90	\$15.90	\$15.90	\$95.40	\$190.80
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.20	\$3.15	\$2.52	\$2.10	\$2.10	\$2.73	\$16.82	\$56.96
\$20.10	\$19.05	\$18.42	\$18.00	\$18.00	\$18.63	\$112.22	\$247.76
\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$1.0679
\$10.97	\$8.23	\$6.58	\$5.49	\$5.49	\$7.13	\$43.90	\$289.39
\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314
\$0.63	\$0.47	\$0.38	\$0.31	\$0.31	\$0.41	\$2.51	\$8.51
\$31.71	\$27.75	\$25.38	\$23.80	\$23.80	\$26.17	\$158.62	\$545.66

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60	\$145.20
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.20	\$2.40	\$1.92	\$1.60	\$1.60	\$2.08	\$12.79	\$43.33
\$15.30	\$14.50	\$14.02	\$13.70	\$13.70	\$14.18	\$85.39	\$188.53
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.0710
\$10.87	\$8.15	\$6.52	\$5.44	\$5.44	\$7.07	\$43.49	\$290.24
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$0.58	\$0.44	\$0.35	\$0.29	\$0.29	\$0.38	\$2.32	\$7.86
\$26.75	\$23.09	\$20.89	\$19.43	\$19.43	\$21.62	\$131.20	\$486.63

\$4.96	\$4.67	\$4.49	\$4.38	\$4.38	\$4.55	\$27.42	\$59.03
18.53%	20.21%	21.51%	22.54%	22.54%	21.05%	20.90%	12.13%
\$4.81	\$4.55	\$4.40	\$4.30	\$4.30	\$4.45	\$26.82	\$59.23
31.42%	31.41%	31.41%	31.41%	31.41%	31.41%	31.41%	31.42%
\$0.15	\$0.11	\$0.09	\$0.08	\$0.08	\$0.10	\$0.60	(\$0.20)
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	-0.07%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Current Base Rates - Residential Heating Rate R-3
4
5

6 November 1 - April 30
7 Residential Heating (R-3)
8 PROPOSED RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	51	96	130	144	131	95	647
9/1/2014							
Winter:							
Cust. Chg	\$23.01	\$23.01	\$23.01	\$23.01	\$23.01	\$23.01	\$138.06
Headblock	\$0.3638	\$18.55	\$34.92	\$36.38	\$36.38	\$34.56	\$197.18
Tailblock	\$0.3012	\$0.00	\$0.00	\$9.04	\$13.25	\$9.34	\$31.63
HB Threshold	100						
Summer:							
Cust. Chg	\$23.01						
Headblock	\$0.3638						
Tailblock	\$0.3012						
HB Threshold	20						
Total Base Rate Amount	\$41.56	\$57.93	\$68.43	\$72.64	\$68.73	\$57.57	\$366.87
COG Rate - (Seasonal)	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853
COG amount	\$65.55	\$123.39	\$167.09	\$185.08	\$168.37	\$122.10	\$831.59
LDAC	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	0.0314
LDAC amount	\$1.60	\$3.01	\$4.08	\$4.52	\$4.11	\$2.98	\$20.32
Total Bill	\$108.72	\$184.34	\$239.60	\$262.25	\$241.21	\$182.66	\$1,218.77

34 November 1 - April 30
35 Residential Heating (R-3)
36 CURRENT RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	51	96	130	144	131	95	647
7/1/2014							
Winter:							
Cust. Chg	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06
Headblock	\$0.2769	14.12	26.58	27.69	27.69	26.31	\$150.08
Tailblock	\$0.2288	\$0.00	\$0.00	\$6.86	\$10.07	\$7.09	\$24.02
HB Threshold	100						
Summer:							
Cust. Chg	\$17.51						
Headblock	\$0.2769						
Tailblock	\$0.2288						
HB Threshold	20						
Total Base Rate Amount	\$31.63	\$44.09	\$52.06	\$55.27	\$52.29	\$43.82	\$279.16
COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
COG amount	\$65.89	\$124.02	\$167.95	\$186.03	\$169.24	\$122.73	\$835.86
LDAC	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	0.0290
LDAC amount	\$1.48	\$2.78	\$3.77	\$4.18	\$3.80	\$2.76	\$18.76
Total Bill	\$99.00	\$170.90	\$223.78	\$245.48	\$225.33	\$169.30	\$1,133.79

DIFFERENCE:

Total Bill	\$9.72	\$13.44	\$15.82	\$16.77	\$15.88	\$13.36	\$84.98
% Change	9.82%	7.86%	7.07%	6.83%	7.05%	7.89%	7.50%
Base Rate	\$9.93	\$13.84	\$16.36	\$17.38	\$16.43	\$13.76	\$87.70
% Change	31.40%	31.39%	31.43%	31.44%	31.43%	31.39%	31.42%
COG & LDAC	(\$0.21)	(\$0.40)	(\$0.55)	(\$0.60)	(\$0.55)	(\$0.40)	(\$2.72)
% Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.33%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$23.01	\$23.01	\$23.01	\$23.01	\$23.01	\$23.01	\$138.06	\$276.12
\$7.28	\$7.28	\$6.18	\$5.46	\$5.82	\$7.28	\$39.29	\$236.47
\$8.13	\$2.11	\$0.00	\$0.00	\$0.00	\$0.90	\$11.14	\$42.77
\$38.42	\$32.39	\$29.19	\$28.47	\$28.83	\$31.19	\$188.49	\$555.36
\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$1.1504
\$25.79	\$14.81	\$9.33	\$8.23	\$8.78	\$12.62	\$79.56	\$911.15
\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314
\$1.48	\$0.85	\$0.53	\$0.47	\$0.50	\$0.72	\$4.55	\$24.87
\$65.68	\$48.06	\$39.06	\$37.17	\$38.11	\$44.53	\$272.61	\$1,491.38

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06	\$210.12
\$5.54	\$5.54	\$4.71	\$4.15	\$4.43	\$5.54	\$29.91	\$179.99
\$6.18	\$1.60	\$0.00	\$0.00	\$0.00	\$0.69	\$8.47	\$32.49
\$29.23	\$24.65	\$22.22	\$21.66	\$21.94	\$23.73	\$143.43	\$422.59
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.1549
\$25.55	\$14.68	\$9.24	\$8.15	\$8.70	\$12.50	\$78.82	\$914.68
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$1.36	\$0.78	\$0.49	\$0.44	\$0.46	\$0.67	\$4.21	\$22.97
\$56.14	\$40.11	\$31.95	\$30.25	\$31.10	\$36.90	\$226.46	\$1,360.24

\$9.55	\$7.95	\$7.10	\$6.92	\$7.01	\$7.63	\$46.15	\$131.14
17.00%	19.81%	22.24%	22.86%	22.54%	20.67%	20.38%	9.64%
\$9.19	\$7.74	\$6.98	\$6.80	\$6.89	\$7.46	\$45.06	\$132.77
31.45%	31.42%	31.40%	31.41%	31.41%	31.41%	31.42%	31.42%
\$0.35	\$0.20	\$0.13	\$0.11	\$0.12	\$0.17	\$1.09	(\$1.63)
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	-0.17%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Current Base Rates - Commercial Rate G-41
4
5

6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 9/1/2014							
Cust. Chg	\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$271.86
Headblock	\$0.4097	\$0.4097	\$0.4097	\$0.4097	\$0.4097	\$0.4097	\$245.82
Tailblock	\$0.2768	\$0.2768	\$0.2768	\$0.2768	\$0.2768	\$0.2768	\$342.68
HB Threshold	100						
Summer:							
Cust. Chg	\$45.31						
Headblock	\$0.4097						
Tailblock	\$0.2768						
HB Threshold	20						
Total Base Rate Amount	\$89.32	\$128.35	\$164.06	\$178.45	\$167.66	\$132.51	\$860.36
COG Rate - (Seasonal)	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869
COG amount	\$142.85	\$324.30	\$490.31	\$557.23	\$507.04	\$343.60	\$2,365.32
LDAC	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
LDAC amount	\$4.23	\$9.60	\$14.52	\$16.50	\$15.01	\$10.17	\$70.03
Total Bill	\$236.40	\$462.25	\$668.89	\$752.18	\$689.71	\$486.28	\$3,295.71

34 November 1 - April 30
35 Commercial Rate (G-41)

CURRENT RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 7/1/2014							
Cust. Chg	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14
Headblock	\$0.3287	\$0.3287	\$0.3287	\$0.3287	\$0.3287	\$0.3287	\$197.22
Tailblock	\$0.2138	\$0.2138	\$0.2138	\$0.2138	\$0.2138	\$0.2138	\$264.68
HB Threshold	100						
Summer:							
Cust. Chg	\$41.19						
Headblock	\$0.3287						
Tailblock	\$0.2138						
HB Threshold	20						
Total Base Rate Amount	\$76.41	\$106.56	\$134.14	\$145.26	\$136.92	\$109.76	\$709.04
COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
COG amount	\$143.58	\$325.96	\$492.82	\$560.09	\$509.64	\$345.36	\$2,377.45
LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
LDAC amount	\$3.96	\$9.00	\$13.60	\$15.46	\$14.07	\$9.53	\$65.62
Total Bill	\$223.95	\$441.52	\$640.56	\$720.80	\$660.62	\$464.66	\$3,152.11

DIFFERENCE:

Total Bill	\$12.45	\$20.74	\$28.32	\$31.38	\$29.09	\$21.62	\$143.59
% Change	5.56%	4.70%	4.42%	4.35%	4.40%	4.65%	4.56%
Base Rate	\$12.91	\$21.80	\$29.92	\$33.20	\$30.74	\$22.74	\$151.31
% Change	16.90%	20.45%	22.31%	22.86%	22.45%	20.72%	21.34%
COG & LDAC	(\$0.47)	(\$1.06)	(\$1.60)	(\$1.82)	(\$1.65)	(\$1.12)	(\$7.72)
% Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$271.86	\$543.72
\$8.19	\$8.19	\$8.19	\$8.19	\$8.19	\$8.19	\$49.16	\$294.98
\$18.82	\$7.20	\$1.38	\$0.55	\$1.11	\$5.54	\$34.60	\$377.28
\$72.33	\$60.70	\$54.89	\$54.06	\$54.61	\$59.04	\$355.62	\$1,215.98
\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$1.2003
\$48.46	\$25.33	\$13.77	\$12.12	\$13.22	\$22.03	\$134.92	\$2,500.24
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$3.35	\$1.75	\$0.95	\$0.84	\$0.91	\$1.52	\$9.33	\$79.36
\$124.14	\$87.79	\$69.61	\$67.01	\$68.74	\$82.59	\$499.88	\$3,795.59

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14	\$494.28
\$6.57	\$6.57	\$6.57	\$6.57	\$6.57	\$6.57	\$39.44	\$236.66
\$14.54	\$5.56	\$1.07	\$0.43	\$0.86	\$4.28	\$26.73	\$291.41
\$62.30	\$53.32	\$48.83	\$48.19	\$48.62	\$52.04	\$313.31	\$1,022.35
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.2055
\$48.01	\$25.10	\$13.64	\$12.00	\$13.09	\$21.82	\$133.67	\$2,511.13
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$3.14	\$1.64	\$0.89	\$0.79	\$0.86	\$1.43	\$8.75	\$74.36
\$113.46	\$80.06	\$63.37	\$60.98	\$62.57	\$75.29	\$455.73	\$3,607.84

\$10.68	\$7.72	\$6.24	\$6.03	\$6.17	\$7.30	\$44.15	\$187.75
9.42%	9.65%	9.85%	9.89%	9.86%	9.70%	9.69%	5.20%
\$10.02	\$7.38	\$6.06	\$5.87	\$5.99	\$7.00	\$42.32	\$193.63
16.09%	13.84%	12.40%	12.17%	12.32%	13.45%	13.51%	18.94%
\$0.66	\$0.35	\$0.19	\$0.17	\$0.18	\$0.30	\$1.84	(\$5.88)
1.29%	1.29%	1.29%	1.29%	1.29%	1.29%	1.29%	-0.23%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Current Base Rates - Commercial Rate G-42
4
5

6 November 1 - April 30
7 C&I High Winter Use Medium G-42
8 PROPOSED RATES

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
9 Avg TY Normal Usage (Therms) 10 <u>9/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
11 Winter:							
12 Cust. Chg \$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64
13 Headblock \$0.3695	\$344.37	\$369.50	\$369.50	\$369.50	\$369.50	\$369.50	\$2,191.87
14 Tailblock \$0.2474	\$0.00	\$200.89	\$390.89	\$421.57	\$371.84	\$224.89	\$1,610.08
15 HB Threshold 1,000							
16 Summer:							
17 Cust. Chg \$135.94							
18 Headblock \$0.3695							
19 Tailblock \$0.2474							
20 HB Threshold 400							
21							
22 Total Base Rate Amount	\$480.31	\$706.33	\$896.33	\$927.01	\$877.28	\$730.33	\$4,617.59
23							
24 COG Rate - (Seasonal)	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869
25 COG amount	\$1,199.39	\$2,331.86	\$3,320.20	\$3,479.78	\$3,221.11	\$2,456.69	\$16,009.04
26							
27 LDAC	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	0.0381
28 LDAC amount	\$35.51	\$69.04	\$98.30	\$103.02	\$95.36	\$72.73	\$473.96
29							
30 Total Bill	\$1,715.21	\$3,107.23	\$4,314.83	\$4,509.81	\$4,193.76	\$3,259.75	\$21,100.59

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64	\$1,631.28
\$147.80	\$147.80	\$111.22	\$96.81	\$119.35	\$147.80	\$770.78	\$2,962.65
\$138.30	\$12.62	\$0.00	\$0.00	\$0.00	\$7.67	\$158.58	\$1,768.66
\$422.04	\$296.36	\$247.16	\$232.75	\$255.29	\$291.41	\$1,745.00	\$6,362.59
\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$1.1545
\$528.12	\$248.37	\$165.76	\$144.28	\$177.88	\$237.35	\$1,501.76	\$17,510.79
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$36.54	\$17.18	\$11.47	\$9.98	\$12.31	\$16.42	\$103.90	\$577.86
\$986.70	\$561.91	\$424.39	\$387.01	\$445.47	\$545.18	\$3,350.66	\$24,451.25

May 1 - October 31

34 November 1 - April 30
35 C&I High Winter Use Medium G-42
36 CURRENT RATES

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
37 Avg TY Normal Usage (Therms) 38 <u>7/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
39 Winter:							
40 Cust. Chg \$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
41 Headblock \$0.3072	\$286.31	\$307.20	\$307.20	\$307.20	\$307.20	\$307.20	\$1,822.31
42 Tailblock \$0.2030	\$0.00	\$164.84	\$320.74	\$345.91	\$305.11	\$184.53	\$1,321.12
43 HB Threshold 1,000							
44 Summer:							
45 Cust. Chg \$123.58							
46 Headblock \$0.3072							
47 Tailblock \$0.2030							
48 HB Threshold 400							
49							
50 Total Base Rate Amount	\$409.89	\$595.62	\$751.52	\$776.69	\$735.89	\$615.31	\$3,884.91
51							
52 COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
53 COG amount	\$1,205.54	\$2,343.82	\$3,337.23	\$3,497.62	\$3,237.63	\$2,469.29	\$16,091.14
54							
55 LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
56 LDAC amount	\$33.27	\$64.69	\$92.11	\$96.53	\$89.36	\$68.15	\$444.11
57							
58 Total Bill	\$1,648.70	\$3,004.13	\$4,180.86	\$4,370.85	\$4,062.88	\$3,152.75	\$20,420.16

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$122.88	\$122.88	\$92.47	\$80.49	\$99.23	\$122.88	\$640.82	\$2,463.13
\$113.48	\$10.35	\$0.00	\$0.00	\$0.00	\$6.29	\$130.12	\$1,451.25
\$359.94	\$256.81	\$216.05	\$204.07	\$222.81	\$252.75	\$1,512.42	\$5,397.34
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.1590
\$523.23	\$246.07	\$164.23	\$142.95	\$176.23	\$235.15	\$1,487.85	\$17,578.99
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$34.24	\$16.10	\$10.75	\$9.35	\$11.53	\$15.39	\$97.35	\$541.46
\$917.40	\$518.98	\$391.02	\$356.37	\$410.57	\$503.29	\$3,097.63	\$23,517.79

62 DIFFERENCE:

63 Total Bill	\$66.51	\$103.10	\$133.98	\$138.96	\$130.88	\$107.00	\$680.43
64 % Change	4.03%	3.43%	3.20%	3.18%	3.22%	3.39%	3.33%
65							
66 Base Rate	\$70.42	\$110.71	\$144.81	\$150.32	\$141.39	\$115.02	\$732.68
67 % Change	17.18%	18.59%	19.27%	19.35%	19.21%	18.69%	18.86%
68							
69 COG & LDAC	(\$3.91)	(\$7.61)	(\$10.84)	(\$11.36)	(\$10.51)	(\$8.02)	(\$52.25)
70 % Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.18%

\$69.29	\$42.93	\$33.37	\$30.65	\$34.91	\$41.89	\$253.03	\$933.46
7.55%	8.27%	8.53%	8.60%	8.50%	8.32%	8.17%	3.97%
\$62.10	\$39.54	\$31.11	\$28.68	\$32.48	\$38.66	\$232.58	\$965.26
17.25%	15.40%	14.40%	14.06%	14.58%	15.29%	15.38%	17.88%
\$7.19	\$3.38	\$2.26	\$1.97	\$2.42	\$3.23	\$20.45	(\$31.80)
1.37%	1.37%	1.37%	1.37%	1.37%	1.37%	1.37%	-0.18%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Current Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)		1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 9/1/2014								
Cust. Chg	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64
Headblock	\$0.2120	\$212.00	\$212.00	\$212.00	\$212.00	\$212.00	\$212.00	\$1,272.00
Tailblock	\$0.1409	\$22.97	\$78.90	\$109.48	\$123.15	\$99.05	\$79.61	\$513.16
HB Threshold	1,000							
Summer:								
Cust. Chg	\$135.94							
Headblock	\$0.1532							
Tailblock	\$0.0863							
HB Threshold	1,000							
Total Base Rate Amount		\$370.91	\$426.84	\$457.42	\$471.09	\$446.99	\$427.55	\$2,600.80
COG Rate - (Seasonal)		\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1,274.3
COG amount		\$1,482.01	\$1,987.91	\$2,264.43	\$2,388.04	\$2,170.13	\$1,994.28	\$12,286.80
LDAC		\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	0.0381
LDAC amount		\$44.31	\$59.44	\$67.70	\$71.40	\$64.88	\$59.63	\$367.36
Total Bill		\$1,897.23	\$2,474.19	\$2,789.55	\$2,930.52	\$2,682.01	\$2,481.45	\$15,254.96

34 November 1 - April 30
35 Commercial Rate (G-52)

CURRENT RATES		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)		1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 7/1/2014								
Cust. Chg	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
Headblock	\$0.1701	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$1,020.60
Tailblock	\$0.1154	\$18.81	\$64.62	\$89.67	\$100.86	\$81.13	\$65.20	\$420.29
HB Threshold	1,000							
Summer:								
Cust. Chg	\$123.58							
Headblock	\$0.1250							
Tailblock	\$0.0720							
HB Threshold	1,000							
Total Base Rate Amount		\$312.49	\$358.30	\$383.35	\$394.54	\$374.81	\$358.88	\$2,182.37
COG Rate - (Seasonal)		\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1,280.9
COG amount		\$1,489.69	\$1,998.20	\$2,276.16	\$2,400.41	\$2,181.37	\$2,004.61	\$12,350.44
LDAC		\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
LDAC amount		\$41.52	\$55.69	\$63.44	\$66.90	\$60.80	\$55.87	\$344.22
Total Bill		\$1,843.70	\$2,412.20	\$2,722.94	\$2,861.85	\$2,616.98	\$2,419.36	\$14,877.02

DIFFERENCE:

Total Bill	\$53.53	\$61.99	\$66.61	\$68.68	\$65.03	\$62.09	\$377.93
% Change	2.90%	2.57%	2.45%	2.40%	2.49%	2.57%	2.54%
Base Rate	\$58.42	\$68.54	\$74.07	\$76.55	\$72.19	\$68.67	\$418.43
% Change	18.69%	19.13%	19.32%	19.40%	19.26%	19.13%	19.17%
COG & LDAC	(\$4.88)	(\$6.55)	(\$7.46)	(\$7.87)	(\$7.15)	(\$6.57)	(\$40.50)
% Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.33%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64	\$1,631.28
\$153.20	\$153.20	\$132.98	\$125.78	\$127.46	\$149.22	\$841.83	\$2,113.83
\$19.59	\$0.78	\$0.00	\$0.00	\$0.00	\$0.00	\$20.37	\$533.52
\$308.73	\$289.92	\$268.92	\$261.72	\$263.40	\$285.16	\$1,677.84	\$4,278.64
\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$1,0016
\$666.02	\$547.69	\$471.15	\$445.64	\$451.61	\$528.69	\$3,110.79	\$15,397.59
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$46.75	\$38.44	\$33.07	\$31.28	\$31.70	\$37.11	\$218.35	\$585.71
\$1,021.49	\$876.04	\$773.14	\$738.64	\$746.71	\$850.95	\$5,006.98	\$20,261.94

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$125.00	\$125.00	\$108.50	\$102.63	\$104.00	\$121.75	\$686.88	\$1,707.48
\$16.34	\$0.65	\$0.00	\$0.00	\$0.00	\$0.00	\$16.99	\$437.28
\$264.92	\$249.23	\$232.08	\$226.21	\$227.58	\$245.33	\$1,445.35	\$3,627.71
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$1,0038
\$659.76	\$542.54	\$466.72	\$441.45	\$447.37	\$523.72	\$3,081.56	\$15,432.00
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$43.80	\$36.02	\$30.99	\$29.31	\$29.70	\$34.77	\$204.60	\$548.82
\$968.49	\$827.79	\$729.79	\$696.97	\$704.65	\$803.82	\$4,731.50	\$19,608.53

\$53.01	\$48.26	\$43.35	\$41.67	\$42.06	\$47.13	\$275.48	\$653.41
5.47%	5.83%	5.94%	5.98%	5.97%	5.86%	5.82%	3.33%
\$43.81	\$40.69	\$36.84	\$35.51	\$35.82	\$39.83	\$232.49	\$650.92
16.54%	16.33%	15.87%	15.70%	15.74%	16.23%	16.09%	17.94%
\$9.20	\$7.57	\$6.51	\$6.16	\$6.24	\$7.31	\$42.98	\$2.49
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	0.02%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Current Base Rates - Commercial Rate G-54
4
5

6 November 1 - April 30
7 Commercial Rate (G-54)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 9/1/2014							
Cust. Chg	\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$3,602.34
Headblock	\$0.0574	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0574	\$66.76	\$89.54	\$102.00	\$107.57	\$89.83	\$553.45
HB Threshold	0						
Summer:							
Cust. Chg	\$600.39						
Headblock	\$0.0311						
Tailblock	\$0.0311						
HB Threshold	0						
Total Base Rate Amount	\$667.15	\$689.93	\$702.39	\$707.96	\$698.14	\$690.22	\$4,155.79
COG Rate - (Seasonal)	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1,274.3
COG amount	\$101,354.00	\$96,258.07	\$87,103.50	\$81,231.53	\$76,886.16	\$102,856.40	\$545,689.67
LDAC	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
LDAC amount	\$3,030.36	\$2,878.00	\$2,604.29	\$2,428.72	\$2,298.80	\$3,075.28	\$16,315.45
Total Bill	\$105,051.51	\$99,826.01	\$90,410.18	\$84,368.21	\$79,883.11	\$106,621.90	\$566,160.91

34 November 1 - April 30
35 Commercial Rate (G-54)

CURRENT RATES							
	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)	79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 7/1/2014							
Cust. Chg	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86
Headblock	\$0.0419	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0419	\$48.73	\$65.36	\$74.46	\$78.52	\$71.36	\$404.00
HB Threshold	0						
Summer:							
Cust. Chg	\$545.81						
Headblock	\$0.0227						
Tailblock	\$0.0227						
HB Threshold	0						
Total Base Rate Amount	\$594.54	\$611.17	\$620.27	\$624.33	\$617.17	\$611.38	\$3,678.86
COG Rate - (Seasonal)	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1,280.9
COG amount	\$101,878.94	\$96,756.62	\$87,554.64	\$81,652.25	\$77,284.38	\$103,389.12	\$548,515.96
LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
LDAC amount	\$2,839.47	\$2,696.71	\$2,440.24	\$2,275.73	\$2,154.00	\$2,881.56	\$15,287.70
Total Bill	\$105,312.95	\$100,064.50	\$90,615.14	\$84,552.31	\$80,055.54	\$106,882.07	\$567,482.53

DIFFERENCE:

Total Bill	(\$261.45)	(\$238.50)	(\$204.96)	(\$184.11)	(\$172.43)	(\$260.17)	(\$1,321.62)
% Change	-0.25%	-0.24%	-0.23%	-0.22%	-0.22%	-0.24%	-0.23%
Base Rate	\$72.61	\$78.76	\$82.12	\$83.63	\$80.98	\$78.84	\$476.93
% Change	12.21%	12.89%	13.24%	13.39%	13.12%	12.89%	12.96%
COG & LDAC	(\$334.06)	(\$317.26)	(\$287.09)	(\$267.73)	(\$253.41)	(\$339.01)	(\$1,798.55)
% Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$3,602.34	\$7,204.68
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$38.16	\$31.38	\$26.99	\$25.53	\$25.88	\$30.29	\$178.23	\$731.68
\$638.55	\$631.77	\$627.38	\$625.92	\$626.27	\$630.68	\$3,780.57	\$7,936.36
\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.9149
\$32,819.86	\$41,760.86	\$39,559.26	\$39,648.83	\$34,367.92	\$36,389.31	\$224,546.05	\$770,235.71
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$2,303.68	\$2,931.26	\$2,776.73	\$2,783.01	\$2,412.34	\$2,554.22	\$15,761.25	\$32,076.69
\$35,762.09	\$45,323.89	\$42,963.38	\$43,057.76	\$37,406.53	\$39,574.22	\$244,087.87	\$810,248.77

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86	\$6,549.72
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$27.85	\$22.90	\$19.70	\$18.64	\$18.89	\$22.11	\$130.09	\$534.09
\$573.66	\$568.71	\$565.51	\$564.45	\$564.70	\$567.92	\$3,404.95	\$7,083.81
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.9157
\$32,511.49	\$41,368.49	\$39,187.58	\$39,276.30	\$34,045.01	\$36,047.41	\$222,436.27	\$770,952.24
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$2,158.56	\$2,746.62	\$2,601.82	\$2,607.71	\$2,260.38	\$2,393.33	\$14,768.41	\$30,056.12
\$35,243.72	\$44,683.82	\$42,354.91	\$42,448.45	\$36,870.09	\$39,008.66	\$240,609.64	\$808,092.17

\$518.37	\$640.08	\$608.47	\$609.31	\$536.44	\$565.56	\$3,478.23	\$2,156.61
1.47%	1.43%	1.44%	1.44%	1.45%	1.45%	1.45%	0.27%
\$64.89	\$63.06	\$61.87	\$61.48	\$61.57	\$62.76	\$375.62	\$852.55
11.31%	11.09%	10.94%	10.89%	10.90%	11.05%	11.03%	12.04%
\$453.48	\$577.02	\$546.60	\$547.84	\$474.87	\$502.80	\$3,102.61	\$1,304.05
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	0.16%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent v. Current Base Rates - Residential Non-Heating Rate R-1
4
5

6 November 1 - April 30

7 Residential Non-Heating (R-1)

8 PROPOSED RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
	19	29	37	40	38	28	191
9 Avg TY Normal Usage (Therms)							
10 9/1/2014							
11 Winter:							
12 Cust. Chg	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$90.60
13 Headblock	\$0.2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14 Tailblock	\$0.2010	\$3.82	\$5.83	\$7.44	\$8.04	\$5.63	\$38.39
15 HB Threshold	-						
16 Summer:							
17 Cust. Chg	\$15.10						
18 Headblock	\$0.2010						
19 Tailblock	\$0.2010						
20 HB Threshold	-						
21 Total Base Rate Amount	\$18.92	\$20.93	\$22.54	\$23.14	\$22.74	\$20.73	\$128.99
22 COG Rate - (Seasonal)	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853
23 COG amount	\$24.42	\$37.27	\$47.56	\$51.41	\$48.84	\$35.99	\$245.49
24 LDAC	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	0.0314
25 LDAC amount	\$0.60	\$0.91	\$1.16	\$1.26	\$1.19	\$0.88	\$6.00
26 Total Bill	\$43.94	\$59.11	\$71.25	\$75.81	\$72.77	\$57.60	\$380.48

34 November 1 - April 30

35 Residential Non-Heating (R-1)

36 CURRENT RATES

	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
	19	29	37	40	38	28	191
37 Avg TY Normal Usage (Therms)							
38 7/1/2014							
39 Winter:							
40 Cust. Chg	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60
41 Headblock	\$0.1599	0.00	0.00	0.00	0.00	0.00	\$0.00
42 Tailblock	\$0.1599	\$3.04	\$4.64	\$5.92	\$6.40	\$4.48	\$30.54
43 HB Threshold	-						
44 Summer:							
45 Cust. Chg	\$12.10						
46 Headblock	\$0.1599						
47 Tailblock	\$0.1599						
48 HB Threshold	-						
49 Total Base Rate Amount	\$15.14	\$16.74	\$18.02	\$18.50	\$18.18	\$16.58	\$103.14
50 COG Rate - (Seasonal)	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919	\$1.2919
51 COG amount	\$24.55	\$37.47	\$47.80	\$51.68	\$49.09	\$36.17	\$246.75
52 LDAC	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	0.0290
53 LDAC amount	\$0.55	\$0.84	\$1.07	\$1.16	\$1.10	\$0.81	\$5.54
54 Total Bill	\$40.24	\$55.04	\$66.89	\$71.33	\$68.37	\$53.56	\$355.43

62 DIFFERENCE:

63 Total Bill	\$3.70	\$4.07	\$4.37	\$4.48	\$4.40	\$4.03	\$25.05
64 % Change	9.20%	7.39%	6.53%	6.27%	6.44%	7.53%	7.05%
65 Base Rate	\$3.78	\$4.19	\$4.52	\$4.64	\$4.56	\$4.15	\$25.85
66 % Change	24.98%	25.05%	25.09%	25.11%	25.10%	25.04%	25.06%
67 COG & LDAC	(\$0.08)	(\$0.12)	(\$0.16)	(\$0.17)	(\$0.16)	(\$0.12)	(\$0.80)
68 % Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.33%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$15.10	\$90.60	\$181.20
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.02	\$3.02	\$2.41	\$2.01	\$2.01	\$2.61	\$16.08	\$54.47
\$19.12	\$18.12	\$17.51	\$17.11	\$17.11	\$17.71	\$106.68	\$235.67
\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$1.0679
\$10.97	\$8.23	\$6.58	\$5.49	\$5.49	\$7.13	\$43.90	\$289.39
\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314
\$0.63	\$0.47	\$0.38	\$0.31	\$0.31	\$0.41	\$2.51	\$8.51
\$30.72	\$26.82	\$24.47	\$22.91	\$22.91	\$25.25	\$153.09	\$533.57

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60	\$145.20
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.20	\$2.40	\$1.92	\$1.60	\$1.60	\$2.08	\$12.79	\$43.33
\$15.30	\$14.50	\$14.02	\$13.70	\$13.70	\$14.18	\$85.39	\$188.53
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.0710
\$10.87	\$8.15	\$6.52	\$5.44	\$5.44	\$7.07	\$43.49	\$290.24
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$0.58	\$0.44	\$0.35	\$0.29	\$0.29	\$0.38	\$2.32	\$7.86
\$26.75	\$23.09	\$20.89	\$19.43	\$19.43	\$21.62	\$131.20	\$486.63

\$3.97	\$3.73	\$3.58	\$3.49	\$3.49	\$3.63	\$21.89	\$46.94
14.85%	16.15%	17.15%	17.95%	17.95%	16.80%	16.68%	9.65%
\$3.82	\$3.62	\$3.49	\$3.41	\$3.41	\$3.53	\$21.29	\$47.14
24.98%	24.94%	24.92%	24.90%	24.90%	24.93%	24.93%	25.00%
\$0.15	\$0.11	\$0.09	\$0.08	\$0.08	\$0.10	\$0.60	(\$0.20)
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	-0.07%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent v. Current Base Rates - Residential Heating Rate R-3
4
5

6 November 1 - April 30
7 Residential Heating (R-3)

8 PROPOSED RATES	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
9	51	96	130	144	131	95	647
10 Avg TY Normal Usage (Therms)							
11 9/1/2014							
12 Winter:							
13 Cust. Chg \$22.01	\$22.01	\$22.01	\$22.01	\$22.01	\$22.01	\$22.01	\$132.06
14 Headblock \$0.3478	\$17.74	\$33.39	\$34.78	\$34.78	\$34.78	\$33.04	\$188.51
15 Tailblock \$0.2880	\$0.00	\$0.00	\$8.64	\$12.67	\$8.93	\$0.00	\$30.24
16 HB Threshold 100							
17							
18 Summer:							
19 Cust. Chg \$22.01							
20 Headblock \$0.3478							
21 Tailblock \$0.2880							
22 HB Threshold 20							
23							
24 Total Base Rate Amount	\$39.75	\$55.40	\$65.43	\$69.46	\$65.72	\$55.05	\$350.81
25							
26 COG Rate - (Seasonal)	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853	\$1.2853
27 COG amount	\$65.55	\$123.39	\$167.09	\$185.08	\$168.37	\$122.10	\$831.59
28							
29 LDAC	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	0.0314
30 LDAC amount	\$1.60	\$3.01	\$4.08	\$4.52	\$4.11	\$2.98	\$20.32
31							
32 Total Bill	\$106.90	\$181.80	\$236.60	\$259.07	\$238.21	\$180.14	\$1,202.71

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$22.01	\$22.01	\$22.01	\$22.01	\$22.01	\$22.01	\$132.06	\$264.12
\$6.96	\$6.96	\$5.91	\$5.22	\$5.56	\$6.96	\$37.56	\$226.07
\$7.78	\$2.02	\$0.00	\$0.00	\$0.00	\$0.86	\$10.66	\$40.90
\$36.74	\$30.98	\$27.92	\$27.23	\$27.57	\$29.83	\$180.28	\$531.09
\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$0.5487	\$1.1504
\$25.79	\$14.81	\$9.33	\$8.23	\$8.78	\$12.62	\$79.56	\$911.15
\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314	\$0.0314
\$1.48	\$0.85	\$0.53	\$0.47	\$0.50	\$0.72	\$4.55	\$24.87
\$64.01	\$46.64	\$37.78	\$35.93	\$36.86	\$43.17	\$264.39	\$1,467.11

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06	\$210.12
\$5.54	\$5.54	\$4.71	\$4.15	\$4.43	\$5.54	\$29.91	\$179.99
\$6.18	\$1.60	\$0.00	\$0.00	\$0.00	\$0.69	\$8.47	\$32.49
\$29.23	\$24.65	\$22.22	\$21.66	\$21.94	\$23.73	\$143.43	\$422.59
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$1.1549
\$25.55	\$14.68	\$9.24	\$8.15	\$8.70	\$12.50	\$78.82	\$914.68
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$1.36	\$0.78	\$0.49	\$0.44	\$0.46	\$0.67	\$4.21	\$22.97
\$56.14	\$40.11	\$31.95	\$30.25	\$31.10	\$36.90	\$226.46	\$1,360.24

\$7.87	\$6.53	\$5.83	\$5.68	\$5.75	\$6.27	\$37.94	\$106.86
14.02%	16.29%	18.26%	18.76%	18.50%	16.98%	16.75%	7.86%
\$7.52	\$6.33	\$5.71	\$5.56	\$5.63	\$6.10	\$36.85	\$108.49
25.72%	25.69%	25.68%	25.68%	25.68%	25.68%	25.69%	25.67%
\$0.35	\$0.20	\$0.13	\$0.11	\$0.12	\$0.17	\$1.09	(\$1.63)
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	-0.17%

62 DIFFERENCE:							
63 Total Bill	\$7.90	\$10.90	\$12.82	\$13.59	\$12.88	\$10.84	\$68.93
64 % Change	7.98%	6.38%	5.73%	5.54%	5.71%	6.40%	6.08%
65							
66 Base Rate	\$8.12	\$11.31	\$13.37	\$14.19	\$13.43	\$11.24	\$71.64
67 % Change	25.66%	25.64%	25.67%	25.68%	25.67%	25.64%	25.66%
68							
69 COG & LDAC	(\$0.21)	(\$0.40)	(\$0.55)	(\$0.60)	(\$0.55)	(\$0.40)	(\$2.72)
70 % Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.33%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent v. Current Base Rates - Commercial Rate G-41
4
5

6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 9/1/2014							
Cust. Chg	\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$271.86
Headblock	\$0.3851	\$0.3851	\$0.3851	\$0.3851	\$0.3851	\$0.3851	\$231.06
Tailblock	\$0.2602	\$0.2602	\$0.2602	\$0.2602	\$0.2602	\$0.2602	\$322.13
HB Threshold	100						
Summer:							
Cust. Chg	\$45.31						
Headblock	\$0.3851						
Tailblock	\$0.2602						
HB Threshold	20						
Total Base Rate Amount	\$86.68	\$123.37	\$156.94	\$170.47	\$160.32	\$127.27	\$825.05
COG Rate - (Seasonal)	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869
COG amount	\$142.85	\$324.30	\$490.31	\$557.23	\$507.04	\$343.60	\$2,365.32
LDAC	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
LDAC amount	\$4.23	\$9.60	\$14.52	\$16.50	\$15.01	\$10.17	\$70.03
Total Bill	\$233.76	\$457.27	\$661.76	\$744.19	\$682.37	\$481.05	\$3,260.40

34 November 1 - April 30
35 Commercial Rate (G-41)

CURRENT RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 7/1/2014							
Cust. Chg	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14
Headblock	\$0.3287	\$0.3287	\$0.3287	\$0.3287	\$0.3287	\$0.3287	\$197.22
Tailblock	\$0.2138	\$0.2138	\$0.2138	\$0.2138	\$0.2138	\$0.2138	\$264.68
HB Threshold	100						
Summer:							
Cust. Chg	\$41.19						
Headblock	\$0.3287						
Tailblock	\$0.2138						
HB Threshold	20						
Total Base Rate Amount	\$76.41	\$106.56	\$134.14	\$145.26	\$136.92	\$109.76	\$709.04
COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
COG amount	\$143.58	\$325.96	\$492.82	\$560.09	\$509.64	\$345.36	\$2,377.45
LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
LDAC amount	\$3.96	\$9.00	\$13.60	\$15.46	\$14.07	\$9.53	\$65.62
Total Bill	\$223.95	\$441.52	\$640.56	\$720.80	\$660.62	\$464.66	\$3,152.11

DIFFERENCE:

Total Bill	\$9.80	\$15.75	\$21.20	\$23.39	\$21.75	\$16.39	\$108.28
% Change	4.38%	3.57%	3.31%	3.25%	3.29%	3.53%	3.44%
Base Rate	\$10.27	\$16.81	\$22.80	\$25.21	\$23.40	\$17.51	\$116.00
% Change	13.44%	15.78%	17.00%	17.36%	17.09%	15.95%	16.36%
COG & LDAC	(\$0.47)	(\$1.06)	(\$1.60)	(\$1.82)	(\$1.65)	(\$1.12)	(\$7.72)
% Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$45.31	\$271.86	\$543.72
\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$46.21	\$277.27
\$17.69	\$6.77	\$1.30	\$0.52	\$1.04	\$5.20	\$32.53	\$354.65
\$70.71	\$59.78	\$54.31	\$53.53	\$54.05	\$58.22	\$350.60	\$1,175.64
\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$1.2003
\$48.46	\$25.33	\$13.77	\$12.12	\$13.22	\$22.03	\$134.92	\$2,500.24
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$3.35	\$1.75	\$0.95	\$0.84	\$0.91	\$1.52	\$9.33	\$79.36
\$122.52	\$86.86	\$69.03	\$66.49	\$68.18	\$81.77	\$494.85	\$3,755.25

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14	\$494.28
\$6.57	\$6.57	\$6.57	\$6.57	\$6.57	\$6.57	\$39.44	\$236.66
\$14.54	\$5.56	\$1.07	\$0.43	\$0.86	\$4.28	\$26.73	\$291.41
\$62.30	\$53.32	\$48.83	\$48.19	\$48.62	\$52.04	\$313.31	\$1,022.35
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.2055
\$48.01	\$25.10	\$13.64	\$12.00	\$13.09	\$21.82	\$133.67	\$2,511.13
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$3.14	\$1.64	\$0.89	\$0.79	\$0.86	\$1.43	\$8.75	\$74.36
\$113.46	\$80.06	\$63.37	\$60.98	\$62.57	\$75.29	\$455.73	\$3,607.84

\$9.06	\$6.80	\$5.67	\$5.51	\$5.61	\$6.48	\$39.13	\$147.41
7.99%	8.49%	8.94%	9.03%	8.97%	8.60%	8.59%	4.09%
\$8.40	\$6.45	\$5.48	\$5.34	\$5.43	\$6.18	\$37.29	\$153.29
13.49%	12.10%	11.22%	11.08%	11.18%	11.87%	11.90%	14.99%
\$0.66	\$0.35	\$0.19	\$0.17	\$0.18	\$0.30	\$1.84	(\$5.88)
1.29%	1.29%	1.29%	1.29%	1.29%	1.29%	1.29%	-0.23%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent v. Current Base Rates - Commercial Rate G-42
4
5

6 November 1 - April 30
7 C&I High Winter Use Medium G-42
8 PROPOSED RATES

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
9 Avg TY Normal Usage (Therms) 10 <u>9/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
11 Winter:							
12 Cust. Chg \$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64
13 Headblock \$0.3580	\$333.66	\$358.00	\$358.00	\$358.00	\$358.00	\$358.00	\$2,123.66
14 Tailblock \$0.2397	\$0.00	\$194.64	\$378.73	\$408.45	\$360.27	\$217.89	\$1,559.97
15 HB Threshold 1,000							
16 Summer:							
17 Cust. Chg \$135.94							
18 Headblock \$0.3580							
19 Tailblock \$0.2397							
20 HB Threshold 400							
21							
22 Total Base Rate Amount	\$469.60	\$688.58	\$872.67	\$902.39	\$854.21	\$711.83	\$4,499.26
23							
24 COG Rate - (Seasonal)	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869	\$1.2869
25 COG amount	\$1,199.39	\$2,331.86	\$3,320.20	\$3,479.78	\$3,221.11	\$2,456.69	\$16,009.04
26							
27 LDAC	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	0.0381
28 LDAC amount	\$35.51	\$69.04	\$98.30	\$103.02	\$95.36	\$72.73	\$473.96
29							
30 Total Bill	\$1,704.50	\$3,089.48	\$4,291.17	\$4,485.19	\$4,170.68	\$3,241.25	\$20,982.26

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64	\$1,631.28
\$143.20	\$143.20	\$107.76	\$93.80	\$115.63	\$143.20	\$746.79	\$2,870.44
\$133.99	\$12.22	\$0.00	\$0.00	\$0.00	\$7.43	\$153.65	\$1,713.62
\$413.13	\$291.36	\$243.70	\$229.74	\$251.57	\$286.57	\$1,716.08	\$6,215.34
\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$0.5507	\$1.1545
\$528.12	\$248.37	\$165.76	\$144.28	\$177.88	\$237.35	\$1,501.76	\$17,510.79
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$36.54	\$17.18	\$11.47	\$9.98	\$12.31	\$16.42	\$103.90	\$577.86
\$977.79	\$556.91	\$420.93	\$384.00	\$441.76	\$540.34	\$3,321.73	\$24,304.00

May 1 - October 31

34 November 1 - April 30
35 C&I High Winter Use Medium G-42
36 CURRENT RATES

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
37 Avg TY Normal Usage (Therms) 38 <u>7/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
39 Winter:							
40 Cust. Chg \$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
41 Headblock \$0.3072	\$286.31	\$307.20	\$307.20	\$307.20	\$307.20	\$307.20	\$1,822.31
42 Tailblock \$0.2030	\$0.00	\$164.84	\$320.74	\$345.91	\$305.11	\$184.53	\$1,321.12
43 HB Threshold 1,000							
44 Summer:							
45 Cust. Chg \$123.58							
46 Headblock \$0.3072							
47 Tailblock \$0.2030							
48 HB Threshold 400							
49							
50 Total Base Rate Amount	\$409.89	\$595.62	\$751.52	\$776.69	\$735.89	\$615.31	\$3,884.91
51							
52 COG Rate - (Seasonal)	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935	\$1.2935
53 COG amount	\$1,205.54	\$2,343.82	\$3,337.23	\$3,497.62	\$3,237.63	\$2,469.29	\$16,091.14
54							
55 LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
56 LDAC amount	\$33.27	\$64.69	\$92.11	\$96.53	\$89.36	\$68.15	\$444.11
57							
58 Total Bill	\$1,648.70	\$3,004.13	\$4,180.86	\$4,370.85	\$4,062.88	\$3,152.75	\$20,420.16

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$122.88	\$122.88	\$92.47	\$80.49	\$99.23	\$122.88	\$640.82	\$2,463.13
\$113.48	\$10.35	\$0.00	\$0.00	\$0.00	\$6.29	\$130.12	\$1,451.25
\$359.94	\$256.81	\$216.05	\$204.07	\$222.81	\$252.75	\$1,512.42	\$5,397.34
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$1.1590
\$523.23	\$246.07	\$164.23	\$142.95	\$176.23	\$235.15	\$1,487.85	\$17,578.99
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$34.24	\$16.10	\$10.75	\$9.35	\$11.53	\$15.39	\$97.35	\$541.46
\$917.40	\$518.98	\$391.02	\$356.37	\$410.57	\$503.29	\$3,097.63	\$23,517.79

62 DIFFERENCE:

63 Total Bill	\$55.79	\$85.35	\$110.31	\$114.34	\$107.81	\$88.50	\$562.10
64 % Change	3.38%	2.84%	2.64%	2.62%	2.65%	2.81%	2.75%
65							
66 Base Rate	\$59.71	\$92.96	\$121.15	\$125.70	\$118.32	\$96.52	\$614.35
67 % Change	14.57%	15.61%	16.12%	16.18%	16.08%	15.69%	15.81%
68							
69 COG & LDAC	(\$3.91)	(\$7.61)	(\$10.84)	(\$11.36)	(\$10.51)	(\$8.02)	(\$52.25)
70 % Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.18%

\$60.39	\$37.93	\$29.91	\$27.63	\$31.19	\$37.05	\$224.11	\$786.21
6.58%	7.31%	7.65%	7.75%	7.60%	7.36%	7.23%	3.34%
\$53.20	\$34.55	\$27.65	\$25.67	\$28.77	\$33.82	\$203.65	\$818.00
14.78%	13.45%	12.80%	12.58%	12.91%	13.38%	13.47%	15.16%
\$7.19	\$3.38	\$2.26	\$1.97	\$2.42	\$3.23	\$20.45	(\$31.80)
1.37%	1.37%	1.37%	1.37%	1.37%	1.37%	1.37%	-0.18%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent v. Current Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)		1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 9/1/2014								
Cust. Chg	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64
Headblock	\$0.2045	\$204.50	\$204.50	\$204.50	\$204.50	\$204.50	\$204.50	\$1,227.00
Tailblock	\$0.1359	\$22.15	\$76.10	\$105.59	\$118.78	\$95.54	\$76.78	\$494.95
HB Threshold	1,000							
Summer:								
Cust. Chg	\$135.94							
Headblock	\$0.1478							
Tailblock	\$0.0833							
HB Threshold	1,000							
Total Base Rate Amount		\$362.59	\$416.54	\$446.03	\$459.22	\$435.98	\$417.22	\$2,537.59
COG Rate - (Seasonal)		\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1,2743
COG amount		\$1,482.01	\$1,987.91	\$2,264.43	\$2,388.04	\$2,170.13	\$1,994.28	\$12,286.80
LDAC		\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	0.0381
LDAC amount		\$44.31	\$59.44	\$67.70	\$71.40	\$64.88	\$59.63	\$367.36
Total Bill		\$1,888.91	\$2,463.89	\$2,778.17	\$2,918.65	\$2,670.99	\$2,471.13	\$15,191.75

34 November 1 - April 30
35 Commercial Rate (G-52)

CURRENT RATES		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)		1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 7/1/2014								
Cust. Chg	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
Headblock	\$0.1701	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$1,020.60
Tailblock	\$0.1154	\$18.81	\$64.62	\$89.67	\$100.86	\$81.13	\$65.20	\$420.29
HB Threshold	1,000							
Summer:								
Cust. Chg	\$123.58							
Headblock	\$0.1250							
Tailblock	\$0.0720							
HB Threshold	1,000							
Total Base Rate Amount		\$312.49	\$358.30	\$383.35	\$394.54	\$374.81	\$358.88	\$2,182.37
COG Rate - (Seasonal)		\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1,2809
COG amount		\$1,489.69	\$1,998.20	\$2,276.16	\$2,400.41	\$2,181.37	\$2,004.61	\$12,350.44
LDAC		\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
LDAC amount		\$41.52	\$55.69	\$63.44	\$66.90	\$60.80	\$55.87	\$344.22
Total Bill		\$1,843.70	\$2,412.20	\$2,722.94	\$2,861.85	\$2,616.98	\$2,419.36	\$14,877.02

DIFFERENCE:

Total Bill		\$45.22	\$51.69	\$55.23	\$56.81	\$54.02	\$51.77	\$314.72
% Change		2.45%	2.14%	2.03%	1.98%	2.06%	2.14%	2.12%
Base Rate		\$50.10	\$58.24	\$62.69	\$64.68	\$61.17	\$58.34	\$355.22
% Change		16.03%	16.25%	16.35%	16.39%	16.32%	16.26%	16.28%
COG & LDAC		(\$4.88)	(\$6.55)	(\$7.46)	(\$7.87)	(\$7.15)	(\$6.57)	(\$40.50)
% Change		-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.33%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$135.94	\$815.64	\$1,631.28
\$147.80	\$147.80	\$128.29	\$121.34	\$122.97	\$143.96	\$812.16	\$2,039.16
\$18.91	\$0.75	\$0.00	\$0.00	\$0.00	\$0.00	\$19.66	\$514.61
\$302.65	\$284.49	\$264.23	\$257.28	\$258.91	\$279.90	\$1,647.46	\$4,185.05
\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$1,0016
\$666.02	\$547.69	\$471.15	\$445.64	\$451.61	\$528.69	\$3,110.79	\$15,397.59
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$46.75	\$38.44	\$33.07	\$31.28	\$31.70	\$37.11	\$218.35	\$585.71
\$1,015.41	\$870.62	\$768.45	\$734.20	\$742.22	\$845.69	\$4,976.60	\$20,168.35

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$125.00	\$125.00	\$108.50	\$102.63	\$104.00	\$121.75	\$686.88	\$1,707.48
\$16.34	\$0.65	\$0.00	\$0.00	\$0.00	\$0.00	\$16.99	\$437.28
\$264.92	\$249.23	\$232.08	\$226.21	\$227.58	\$245.33	\$1,445.35	\$3,627.71
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$1,0038
\$659.76	\$542.54	\$466.72	\$441.45	\$447.37	\$523.72	\$3,081.56	\$15,432.00
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$43.80	\$36.02	\$30.99	\$29.31	\$29.70	\$34.77	\$204.60	\$548.82
\$968.49	\$827.79	\$729.79	\$696.97	\$704.65	\$803.82	\$4,731.50	\$19,608.53

\$46.93	\$42.83	\$38.66	\$37.24	\$37.57	\$41.87	\$245.10	\$559.82
4.85%	5.17%	5.30%	5.34%	5.33%	5.21%	5.18%	2.85%
\$37.73	\$35.26	\$32.15	\$31.08	\$31.33	\$34.57	\$202.11	\$557.33
14.24%	14.15%	13.85%	13.74%	13.77%	14.09%	13.98%	15.36%
\$9.20	\$7.57	\$6.51	\$6.16	\$6.24	\$7.31	\$42.98	\$2.49
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	0.02%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent v. Current Base Rates - Commercial Rate G-54
4
5

6 November 1 - April 30
7 Commercial Rate (G-54)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 9/1/2014							
Cust. Chg	\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$3,602.34
Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0544	\$63.27	\$84.86	\$96.67	\$101.95	\$85.14	\$524.52
HB Threshold	0						
Summer:							
Cust. Chg	\$600.39						
Headblock	\$0.0294						
Tailblock	\$0.0294						
HB Threshold	0						
Total Base Rate Amount	\$663.66	\$685.25	\$697.06	\$702.34	\$693.03	\$685.53	\$4,126.86
COG Rate - (Seasonal)	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1.2743	\$1,274.3
COG amount	\$101,354.00	\$96,258.07	\$87,103.50	\$81,231.53	\$76,886.16	\$102,856.40	\$545,689.67
LDAC	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
LDAC amount	\$3,030.36	\$2,878.00	\$2,604.29	\$2,428.72	\$2,298.80	\$3,075.28	\$16,315.45
Total Bill	\$105,048.02	\$99,821.33	\$90,404.85	\$84,362.59	\$79,878.00	\$106,617.20	\$566,131.98

34 November 1 - April 30
35 Commercial Rate (G-54)

CURRENT RATES							
	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)	79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 7/1/2014							
Cust. Chg	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86
Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0419	\$48.73	\$65.36	\$74.46	\$78.52	\$71.36	\$404.00
HB Threshold	0						
Summer:							
Cust. Chg	\$545.81						
Headblock	\$0.0227						
Tailblock	\$0.0227						
HB Threshold	0						
Total Base Rate Amount	\$594.54	\$611.17	\$620.27	\$624.33	\$617.17	\$611.38	\$3,678.86
COG Rate - (Seasonal)	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1.2809	\$1,280.9
COG amount	\$101,878.94	\$96,756.62	\$87,554.64	\$81,652.25	\$77,284.38	\$103,389.12	\$548,515.96
LDAC	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
LDAC amount	\$2,839.47	\$2,696.71	\$2,440.24	\$2,275.73	\$2,154.00	\$2,881.56	\$15,287.70
Total Bill	\$105,312.95	\$100,064.50	\$90,615.14	\$84,552.31	\$80,055.54	\$106,882.07	\$567,482.53

DIFFERENCE:

Total Bill	(\$264.94)	(\$243.18)	(\$210.29)	(\$189.73)	(\$177.54)	(\$264.86)	(\$1,350.55)
% Change	-0.25%	-0.24%	-0.23%	-0.22%	-0.22%	-0.25%	-0.24%
Base Rate	\$69.12	\$74.08	\$76.79	\$78.01	\$75.87	\$74.14	\$448.01
% Change	11.63%	12.12%	12.38%	12.49%	12.29%	12.13%	12.18%
COG & LDAC	(\$334.06)	(\$317.26)	(\$287.09)	(\$267.73)	(\$253.41)	(\$339.01)	(\$1,798.55)
% Change	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%	-0.32%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$600.39	\$3,602.34	\$7,204.68
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$36.07	\$29.66	\$25.52	\$24.14	\$24.46	\$28.64	\$168.49	\$693.02
\$636.46	\$630.05	\$625.91	\$624.53	\$624.85	\$629.03	\$3,770.83	\$7,897.70
\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.5428	\$0.9149
\$32,819.86	\$41,760.86	\$39,559.26	\$39,648.83	\$34,367.92	\$36,389.31	\$224,546.05	\$770,235.71
\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381	\$0.0381
\$2,303.68	\$2,931.26	\$2,776.73	\$2,783.01	\$2,412.34	\$2,554.22	\$15,761.25	\$32,076.69
\$35,760.00	\$45,322.18	\$42,961.90	\$43,056.37	\$37,405.12	\$39,572.56	\$244,078.12	\$810,210.10

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86	\$6,549.72
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$27.85	\$22.90	\$19.70	\$18.64	\$18.89	\$22.11	\$130.09	\$534.09
\$573.66	\$568.71	\$565.51	\$564.45	\$564.70	\$567.92	\$3,404.95	\$7,083.81
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.9157
\$32,511.49	\$41,368.49	\$39,187.58	\$39,276.30	\$34,045.01	\$36,047.41	\$222,436.27	\$770,952.24
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$2,158.56	\$2,746.62	\$2,601.82	\$2,607.71	\$2,260.38	\$2,393.33	\$14,768.41	\$30,056.12
\$35,243.72	\$44,683.82	\$42,354.91	\$42,448.45	\$36,870.09	\$39,008.66	\$240,609.64	\$808,092.17

\$516.28	\$638.36	\$607.00	\$607.92	\$535.02	\$563.91	\$3,468.49	\$2,117.94
1.46%	1.43%	1.43%	1.43%	1.45%	1.45%	1.44%	0.26%
\$62.80	\$61.34	\$60.40	\$60.08	\$60.15	\$61.11	\$365.88	\$813.88
10.95%	10.79%	10.68%	10.64%	10.65%	10.76%	10.75%	11.49%
\$453.48	\$577.02	\$546.60	\$547.84	\$474.87	\$502.80	\$3,102.61	\$1,304.05
1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	1.31%	0.16%

NOTE: Proposed Rates eff. 9/1/2014 COG & LDAC factors from Rates-7 and Current Rates eff. 7/1/2014 from N.H.P.U.C. No. 7 - Gas, 17th Revised Pg. 76

2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons -Step Rates - Residential Non-Heating Rate R-1

November 1 - April 30
Residential Non-Heating (R-1)

8	PROPOSED RATES							Winter	
9							Nov-Apr		
10	Avg TY Normal Usage (Therms)							191	
11	9/1/2014								
12	Winter:								
13	Cust. Chg	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$4.80		
14	Headblock	\$0.0092	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
15	Tailblock	\$0.0092	\$0.17	\$0.34	\$0.37	\$0.35	\$1.76		
16	HB Threshold	-							
17									
18	Summer:								
19	Cust. Chg	\$0.80							
20	Headblock	\$0.0092							
21	Tailblock	\$0.0092							
22	HB Threshold	-							
23									
24	Total Base Rate Amount		\$0.97	\$1.07	\$1.14	\$1.17	\$1.15	\$1.06	\$6.56
25									
26	COG Rate - (Seasonal)		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
27	COG amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28									
29	LDAC		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
30	LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31									
32	Total Bill		\$0.97	\$1.07	\$1.14	\$1.17	\$1.15	\$1.06	\$6.56

4 November 1 - April 30
5 Residential Non-Heating (R-1)

[illegible]

2 DIFFERENCE:

63	Total Bill	\$0.97	\$1.07	\$1.14	\$1.17	\$1.15	\$1.06	\$6.56
64	% Change	2.42%	1.94%	1.70%	1.64%	1.68%	1.97%	1.84%
65								
66	Base Rate	\$0.97	\$1.07	\$1.14	\$1.17	\$1.15	\$1.06	\$6.56
67	% Change	6.44%	6.37%	6.33%	6.31%	6.32%	6.38%	6.36%
68								
69	COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70	% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
20	15	12	10	10	13	80	271
\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$4.80	\$9.60
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.18	\$0.14	\$0.11	\$0.09	\$0.09	\$0.12	\$0.74	\$2.49
\$0.98	\$0.94	\$0.91	\$0.89	\$0.89	\$0.92	\$5.54	\$12.09
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.98	\$0.94	\$0.91	\$0.89	\$0.89	\$0.92	\$5.54	\$12.09

May 1 - October 31

[illegible][illegible]

NOTE: Step Rate Analysis is computed as difference between Permanent-Step Rate analysis and Permanent Rate analysis.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons -Step Rates - Residential Heating Rate R-3
4
5

6 November 1 - April 30
7 Residential Heating (R-3)

8 PROPOSED RATES	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
9	51	96	130	144	131	95	647
10 Avg TY Normal Usage (Therms)							
11 9/1/2014							
12 Winter:							
13 Cust. Chg \$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$6.00
14 Headblock \$0.0160	\$0.82	\$1.54	\$1.60	\$1.60	\$1.60	\$1.52	\$8.67
15 Tailblock \$0.0132	\$0.00	\$0.00	\$0.40	\$0.58	\$0.41	\$0.00	\$1.39
16 HB Threshold 100							
17							
18 Summer:							
19 Cust. Chg \$1.00							
20 Headblock \$0.0160							
21 Tailblock \$0.0132							
22 HB Threshold 20							
23							
24 Total Base Rate Amount	\$1.82	\$2.54	\$3.00	\$3.18	\$3.01	\$2.52	\$16.06
25							
26 COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
27 COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28							
29 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
30 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31							
32 Total Bill	\$1.82	\$2.54	\$3.00	\$3.18	\$3.01	\$2.52	\$16.06

33
34 November 1 - April 30
35 Residential Heating (R-3)

36 CURRENT RATES	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
37	51	96	130	144	131	95	647
38 Avg TY Normal Usage (Therms)							
39							
40 Winter: 7/1/2014							
41 Cust. Chg \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42 Headblock \$0.0000	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
43 Tailblock \$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44 HB Threshold 100							
45							
46 Summer:							
47 Cust. Chg \$0.00							
48 Headblock \$0.0000							
49 Tailblock \$0.0000							
50 HB Threshold 20							
51							
52 Total Base Rate Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53							
54 COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
55 COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
56							
57 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
58 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
59							
60 Total Bill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

61 DIFFERENCE:

62 Total Bill	\$1.82	\$2.54	\$3.00	\$3.18	\$3.01	\$2.52	\$16.06
63 % Change	1.83%	1.48%	1.34%	1.30%	1.34%	1.49%	1.42%
64							
65							
66 Base Rate	\$1.82	\$2.54	\$3.00	\$3.18	\$3.01	\$2.52	\$16.06
67 % Change	5.74%	5.75%	5.75%	5.76%	5.75%	5.75%	5.75%
68							
69 COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$6.00	\$12.00
\$0.32	\$0.32	\$0.27	\$0.24	\$0.26	\$0.32	\$1.73	\$10.40
\$0.36	\$0.09	\$0.00	\$0.00	\$0.00	\$0.04	\$0.49	\$1.87
\$1.68	\$1.41	\$1.27	\$1.24	\$1.26	\$1.36	\$8.22	\$24.27
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1.68	\$1.41	\$1.27	\$1.24	\$1.26	\$1.36	\$8.22	\$24.27

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
47	27	17	15	16	23	145	792
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$1.68	\$1.41	\$1.27	\$1.24	\$1.26	\$1.36	\$8.22	\$24.27
2.99%	3.52%	3.98%	4.10%	4.04%	3.68%	3.63%	1.78%
\$1.68	\$1.41	\$1.27	\$1.24	\$1.26	\$1.36	\$8.22	\$24.27
5.74%	5.73%	5.73%	5.72%	5.72%	5.73%	5.73%	5.74%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTE: Step Rate Analysis is computed as difference between Permanent-Step Rate analysis and Permanent Rate analysis.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons -Step Rates - Commercial Rate G-41
4
5

6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 9/1/2014							
Cust. Chg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Headblock	\$0.0246	\$2.46	\$2.46	\$2.46	\$2.46	\$2.46	\$14.76
Tailblock	\$0.0166	\$0.18	\$2.52	\$4.66	\$5.53	\$4.88	\$20.55
HB Threshold	100						
Summer:							
Cust. Chg	\$0.00						
Headblock	\$0.0246						
Tailblock	\$0.0166						
HB Threshold	20						
Total Base Rate Amount	\$2.64	\$4.98	\$7.12	\$7.99	\$7.34	\$5.23	\$35.31
COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill	\$2.64	\$4.98	\$7.12	\$7.99	\$7.34	\$5.23	\$35.31

34 November 1 - April 30
35 Commercial Rate (G-41)

CURRENT RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	111	252	381	433	394	267	1,838
Winter: 7/1/2014							
Cust. Chg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Headblock	\$0.0000	0.00	0.00	0.00	0.00	0.00	\$0.00
Tailblock	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HB Threshold	100						
Summer:							
Cust. Chg	\$0.00						
Headblock	\$0.0000						
Tailblock	\$0.0000						
HB Threshold	20						
Total Base Rate Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DIFFERENCE:

Total Bill	\$2.64	\$4.98	\$7.12	\$7.99	\$7.34	\$5.23	\$35.31
% Change	1.18%	1.13%	1.11%	1.11%	1.11%	1.13%	1.12%
Base Rate	\$2.64	\$4.98	\$7.12	\$7.99	\$7.34	\$5.23	\$35.31
% Change	3.46%	4.68%	5.31%	5.50%	5.36%	4.77%	4.98%
COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$2.95	\$17.71
\$1.13	\$0.43	\$0.08	\$0.03	\$0.07	\$0.33	\$2.08	\$22.63
\$1.62	\$0.92	\$0.58	\$0.53	\$0.56	\$0.82	\$5.03	\$40.34
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1.62	\$0.92	\$0.58	\$0.53	\$0.56	\$0.82	\$5.03	\$40.34

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
88	46	25	22	24	40	245	2,083
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$1.62	\$0.92	\$0.58	\$0.53	\$0.56	\$0.82	\$5.03	\$40.34
1.43%	1.15%	0.91%	0.86%	0.89%	1.09%	1.10%	1.12%
\$1.62	\$0.92	\$0.58	\$0.53	\$0.56	\$0.82	\$5.03	\$40.34
2.60%	1.73%	1.18%	1.09%	1.15%	1.58%	1.60%	3.95%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTE: Step Rate Analysis is computed as difference between Permanent-Step Rate analysis and Permanent Rate analysis.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons -Step Rates - Commercial Rate G-42
4
5

6 November 1 - April 30

7 C&I High Winter Use Medium G-42

8 PROPOSED RATES

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
9 Avg TY Normal Usage (Therms) 10 <u>9/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
11 Winter:							
12 Cust. Chg \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13 Headblock \$0.0115	\$0.72	\$11.50	\$11.50	\$11.50	\$11.50	\$11.50	\$68.22
14 Tailblock \$0.0077	\$0.00	\$6.25	\$12.17	\$13.12	\$11.57	\$7.00	\$50.11
15 HB Threshold 1,000							
16 Summer:							
17 Cust. Chg \$0.00							
18 Headblock \$0.0115							
19 Tailblock \$0.0077							
20 HB Threshold 400							
21							
22 Total Base Rate Amount	\$10.72	\$17.75	\$23.67	\$24.62	\$23.07	\$18.50	\$118.33
23							
24 COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
25 COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26							
27 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
28 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29							
30 Total Bill	\$10.72	\$17.75	\$23.67	\$24.62	\$23.07	\$18.50	\$118.33

34 November 1 - April 30

35 C&I High Winter Use Medium G-42

36 CURRENT RATES

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
37 Avg TY Normal Usage (Therms) 38 <u>7/1/2014</u>	932	1,812	2,580	2,704	2,503	1,909	12,440
39 Winter:							
40 Cust. Chg \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41 Headblock \$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42 Tailblock \$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43 HB Threshold 1,000							
44 Summer:							
45 Cust. Chg \$0.00							
46 Headblock \$0.0000							
47 Tailblock \$0.0000							
48 HB Threshold 400							
49							
50 Total Base Rate Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51							
52 COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
53 COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54							
55 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
56 LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
57							
58 Total Bill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

61 DIFFERENCE:

62 Total Bill	\$10.72	\$17.75	\$23.67	\$24.62	\$23.07	\$18.50	\$118.33
63 % Change	0.65%	0.59%	0.57%	0.56%	0.57%	0.59%	0.58%
64							
65 Base Rate	\$10.72	\$17.75	\$23.67	\$24.62	\$23.07	\$18.50	\$118.33
66 % Change	2.61%	2.98%	3.15%	3.17%	3.14%	3.01%	3.05%
67							
68 COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
69 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.60	\$4.60	\$3.46	\$3.01	\$3.71	\$4.60	\$23.99	\$92.21
\$4.30	\$0.39	\$0.00	\$0.00	\$0.00	\$0.24	\$4.94	\$55.05
\$8.90	\$4.99	\$3.46	\$3.01	\$3.71	\$4.84	\$28.92	\$147.25
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$8.90	\$4.99	\$3.46	\$3.01	\$3.71	\$4.84	\$28.92	\$147.25

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
959	451	301	262	323	431	2,727	15,167
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$8.90	\$4.99	\$3.46	\$3.01	\$3.71	\$4.84	\$28.92	\$147.25
0.97%	0.96%	0.89%	0.85%	0.90%	0.96%	0.93%	0.63%
\$8.90	\$4.99	\$3.46	\$3.01	\$3.71	\$4.84	\$28.92	\$147.25
2.47%	1.94%	1.60%	1.48%	1.67%	1.91%	1.91%	2.73%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTE: Step Rate Analysis is computed as difference between Permanent-Step Rate analysis and Permanent Rate analysis.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons -Step Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES							
	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 9/1/2014							
Cust. Chg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Headblock	\$0.0075	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$45.00
Tailblock	\$0.0050	\$0.82	\$2.80	\$3.89	\$3.52	\$2.83	\$18.21
HB Threshold	1,000						
Summer:							
Cust. Chg	\$0.00						
Headblock	\$0.0054						
Tailblock	\$0.0030						
HB Threshold	1,000						
Total Base Rate Amount	\$8.32	\$10.30	\$11.39	\$11.87	\$11.02	\$10.33	\$63.21
COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill	\$8.32	\$10.30	\$11.39	\$11.87	\$11.02	\$10.33	\$63.21

34 November 1 - April 30
35 Commercial Rate (G-52)

CURRENT RATES							
	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,163	1,560	1,777	1,874	1,703	1,565	9,642
Winter: 7/1/2014							
Cust. Chg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Headblock	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HB Threshold	1,000						
Summer:							
Cust. Chg	\$0.00						
Headblock	\$0.0000						
Tailblock	\$0.0000						
HB Threshold	1,000						
Total Base Rate Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COG Rate - (Seasonal)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
COG amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DIFFERENCE:

Total Bill	\$8.32	\$10.30	\$11.39	\$11.87	\$11.02	\$10.33	\$63.21
% Change	0.45%	0.43%	0.42%	0.41%	0.42%	0.43%	0.42%
Base Rate	\$8.32	\$10.30	\$11.39	\$11.87	\$11.02	\$10.33	\$63.21
% Change	2.66%	2.87%	2.97%	3.01%	2.94%	2.88%	2.90%
COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$5.40	\$5.40	\$4.69	\$4.43	\$4.49	\$5.26	\$29.67	\$74.67
\$0.68	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.71	\$18.92
\$6.08	\$5.43	\$4.69	\$4.43	\$4.49	\$5.26	\$30.38	\$93.59
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6.08	\$5.43	\$4.69	\$4.43	\$4.49	\$5.26	\$30.38	\$93.59

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
1,227	1,009	868	821	832	974	5,731	15,373
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$6.08	\$5.43	\$4.69	\$4.43	\$4.49	\$5.26	\$30.38	\$93.59
0.63%	0.66%	0.64%	0.64%	0.64%	0.65%	0.64%	0.48%
\$6.08	\$5.43	\$4.69	\$4.43	\$4.49	\$5.26	\$30.38	\$93.59
2.30%	2.18%	2.02%	1.96%	1.97%	2.14%	2.10%	2.58%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTE: Step Rate Analysis is computed as difference between Permanent-Step Rate analysis and Permanent Rate analysis.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons -Step Rates - Commercial Rate G-54
4
5

6 November 1 - April 30
7 Commercial Rate (G-54)

PROPOSED RATES		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Avg TY Normal Usage (Therms)		79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 9/1/2014								
Cust. Chg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Headblock	\$0.0030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0030	\$3.49	\$4.68	\$5.33	\$5.62	\$5.11	\$4.70	\$28.93
HB Threshold 0								
Summer:								
Cust. Chg	\$0.00							
Headblock	\$0.0017							
Tailblock	\$0.0017							
HB Threshold 0								
Total Base Rate Amount		\$3.49	\$4.68	\$5.33	\$5.62	\$5.11	\$4.70	\$28.93
COG Rate - (Seasonal)		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
COG amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAC		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill		\$3.49	\$4.68	\$5.33	\$5.62	\$5.11	\$4.70	\$28.93

34 November 1 - April 30
35 Commercial Rate (G-54)

CURRENT RATES		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Winter Nov-Apr
Avg TY Normal Usage (Therms)		79,537	75,538	68,354	63,746	60,336	80,716	428,227
Winter: 7/1/2014								
Cust. Chg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Headblock	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HB Threshold 0								
Summer:								
Cust. Chg	\$0.00							
Headblock	\$0.0000							
Tailblock	\$0.0000							
HB Threshold 0								
Total Base Rate Amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COG Rate - (Seasonal)		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
COG amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LDAC		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DIFFERENCE:

Total Bill	\$3.49	\$4.68	\$5.33	\$5.62	\$5.11	\$4.70	\$28.93
% Change	0.00%	0.00%	0.01%	0.01%	0.01%	0.00%	0.01%
Base Rate	\$3.49	\$4.68	\$5.33	\$5.62	\$5.11	\$4.70	\$28.93
% Change	0.59%	0.77%	0.86%	0.90%	0.83%	0.77%	0.79%
COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2.09	\$1.72	\$1.48	\$1.40	\$1.41	\$1.66	\$9.74	\$38.67
\$2.09	\$1.72	\$1.48	\$1.40	\$1.41	\$1.66	\$9.74	\$38.67
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2.09	\$1.72	\$1.48	\$1.40	\$1.41	\$1.66	\$9.74	\$38.67

May 1 - October 31

May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Summer May-Oct	Total Nov-Oct
60,464	76,936	72,880	73,045	63,316	67,040	413,681	841,908
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$2.09	\$1.72	\$1.48	\$1.40	\$1.41	\$1.66	\$9.74	\$38.67
0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$2.09	\$1.72	\$1.48	\$1.40	\$1.41	\$1.66	\$9.74	\$38.67
0.36%	0.30%	0.26%	0.25%	0.25%	0.29%	0.29%	0.55%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTE: Step Rate Analysis is computed as difference between Permanent-Step Rate analysis and Permanent Rate analysis.