Tariff Page Changes

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

Filed Tariff Sheets

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July 9, 2014 September 2, 2014 July 1, 2014 November 1, 2014 Issued: Effective:

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

Issued by:

Title:

Daniel G. Saad Richard H Leehr President

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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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Dated: September 2, 2014

Effective: November 1, 2014

Issued by:

Daniel G. Saad

Title: President

I. GENERAL TERMS AND CONDITIONS

17 - FIXED PRICE OPTION PROGRAM

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

Dated: September 2, 2014 Issued by:

Daniel G. Saad Effective: November 1, 2014

Title: President

<u>II RATE SCHEDULES</u> FIRM RATE SCHEDULES

	Winter Period			Summer Period				
	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC Page 94	Total <u>Rate</u>	Delivery <u>Charge</u>	Cost of Gas Rate Page 87	LDAC Page 94	Total <u>Rate</u>
Residential Non Heating - R-1 Customer Charge per Month per Meter All therms	\$12.10 \$ 0.1599	\$ 1.2225	\$ 0.0769	\$ 12.10 \$ 1.4593	\$ 12.10 \$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 12.10 \$ 0.5825
Residential Heating - R-3 Customer Charge per Month per Meter Size of the first block Therms in the first block per month at All therms over the first block per month at	\$17.51 100 therms \$ 0.2769 \$ 0.2288	\$ 1.2225 \$ 1.2225	\$ 0.0769 \$ 0.0769	\$ 17.51 \$ 1.5763 \$ 1.5282	\$ 17.51 20 therms \$ 0.2769 \$ 0.2288	\$ 0.3936 \$ 0.3936	\$ 0.0290 \$ 0.0290	\$ 17.51 \$ 0.6995 \$ 0.6514
Residential Heating - R-4 Customer Charge per Month per Meter Size of the first block Therms in the first block per month at All therms over the first block per month at	\$7.00 100 therms \$ 0.1108 \$ 0.0915	\$ 1.2225 \$ 1.2225	\$ 0.0769 \$ 0.0769	\$ 7.00 \$ 1.4102 \$ 1.3909	\$ 7.00 20 therms \$ 0.1108 \$ 0.0915		\$ 0.0290 \$ 0.0290	\$ 7.00 \$ 0.5334 \$ 0.5141
Commercial/Industrial - G-41 Customer Charge per Month per Meter Size of the first block Therms in the first block per month at All therms over the first block per month at	\$41.19 100 therms \$ 0.3287 \$ 0.2138	\$ 1.2248 \$ 1.2248	\$ 0.0628 \$ 0.0628	\$ 41.19 \$ 1.6163 \$ 1.5014	\$ 41.19 20 therms \$ 0.3287 \$ 0.2138		\$ 0.0357 \$ 0.0357	\$ 41.19 \$ 0.7600 \$ 0.6451
Commercial/Industrial - G-42 Customer Charge per Month per Meter Size of the first block Therms in the first block per month at All therms over the first block per month at	\$123.58 1000 therms \$ 0.3072 \$ 0.2030	\$ 1.2248 \$ 1.2248	\$ 0.0628 \$ 0.0628	\$ 123.58 \$ 1.5948 \$ 1.4906	\$ 123.58 400 therms \$ 0.3072 \$ 0.2030	\$ 0.3956	\$ 0.0357 \$ 0.0357	\$ 123.58 \$ 0.7385 \$ 0.6343
<u>Commercial/Industrial - G-43</u> Customer Charge per Month per Meter All therms over the first block per month at	\$530.36 \$ 0.1887	\$ 1.2248	\$ 0.0628	\$ 530.36 \$ 1.4763	\$ 530.36 \$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 530.36 \$ 0.5176
Commercial/Industrial - G-51 Customer Charge per Month per Meter Size of the first block Therms in the first block per month at All therms over the first block per month at	\$41.19 100 therms \$ 0.1759 \$ 0.1136	\$ 1.2068 \$ 1.2068	\$ 0.0628 \$ 0.0628	\$ 41.19 \$ 1.4455 \$ 1.3832	\$ 41.19 100 therms \$ 0.1759 \$ 0.1136	\$ 0.3877 \$ 0.3877	\$ 0.0357 \$ 0.0357	\$ 41.19 \$ 0.5993 \$ 0.5370
Commercial/Industrial - G-52 Customer Charge per Month per Meter Size of the first block Therms in the first block per month at All therms over the first block per month at	\$123.58 1000 therms \$ 0.1701 \$ 0.1154	\$ 1.2068 \$ 1.2068	\$ 0.0628 \$ 0.0628	\$ 123.58 \$ 1.4397 \$ 1.3850	\$ 123.58 1000 therms \$ 0.1250 \$ 0.0720		\$ 0.0357 \$ 0.0357	\$ 123.58 \$ 0.5484 \$ 0.4954
<u>Commercial/Industrial - G-53</u> Customer Charge per Month per Meter All therms over the first block per month at	\$545.81 \$ 0.1214	\$ 1.2068	\$ 0.0628	\$ 545.81 \$ 1.3910	\$ 545.81 \$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 545.81 \$ 0.4815
<u>Commercial/Industrial - G-54</u> Customer Charge per Month per Meter All therms over the first block per month at	\$545.81 \$ 0.0419	\$ 1.2068	\$ 0.0628	\$ 545.81 \$ 1.3115	\$ 545.81 \$ 0.0227	\$ 0.3877	\$ 0.0357	\$ 545.81 \$ 0.4461

Dated: September 2, 2014

Issued by:

Effective: November 1, 2014

Daniel G. Saad

President

Title:

Anticipated Cost of Gas

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

Demoil Costs \$ 8.590.051		(Col 1)		(Col 2)		(Col 3)	
Demand Costs: \$ 8,890,061 Storage Gas:	ANTICIPATED	DIRECT COST OF GAS					
Supply Costs: 55.657,311			•	0.500.054			
Demand, Capacity:			Ф				
Produced Gas:	Storage Gas:						
Produced Gas:			\$				
Hedged Contract (Saving)/Loss	Commodity	00515.		7,030,233			
Hedge Underground Storage Contract (Saving)Loss \$ 78,259,727	Produced Gas	s:		5,182,397			
Prior Period (Over)Under Recovery (as of 05/01/14) \$ 14,889,808 Interest 324,039 Prior Period Adjustments							
Prior Period (Over)Under Recovery (as of 05/01/14) \$ 14,889,808 Interest \$ 324,039 Prior Period Adjustments \$ 324,039 Prior Period Capacity Release \$ 10,99,277 Refunds from Suppliers \$ 1	Unadjusted A	nticipated Cost of Gas			\$	78,259,727	
Interest 324,039 Prior Period Adjustments 1							
Prior Period Aglustments (1,099,927) Refunds from Suppliers (1,099,927) (1,099,9		Over)/Under Recovery (as of 05/01/14)	\$				
Refunds from Suppliers Fuel Financing Transportation CGA Revnues (353,484 Interruptible Sales Margin Capacity Release and Off System Sales Margins (2,674,599 197,835 Fixed Price Option Administrative Costs 50,689 Total Adjustments 50,689 Total Capital Price Option Administrative Cost of Gas 8,89,594,088		adjustments					
Fuel Financing				(1,099,927)			
Transportation CGA Revenues (353,484 Interruptible Sales Margin - Capacity Release and Off System Sales Margins (2,674,599 197,835 1				-			
Capacity Release and Off System Sales Margins (2,674,599) Hedging Cots 197,835	Transportation	n CGA Revenues		(353,484)			
Total Adjustments		6		(2,674,599)			
Total Adjustments 11,334,362 Total Anticipated Direct Cost of Gas \$89,594,088 Anticipated Indirect Cost of Gas Working Capital: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 Prime Rate 0,2576 Working Capital Percentage 0,1276 Working Capital Reconciliation (Acct 142.20) 34,381 Plus: Working Capital Allowance 133,840 Plus: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 Less: Refunds 133,840 Plus: Total Working Capital 14,889,808 Subtotal 1,847,011 Plus: Proferiod (Over)/Under Recovery 14,889,808 Bad Debt Percentage 1,98% Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$1,335,154 Production and Storage Capacity \$1,980,428 Miscellaneous Overhead (11/01/14 - 04/30/15) \$13,170 Times Winter Sales 95,853 Miscellaneous Overhead (15,01/14 - 04/30/15) \$13,170 Times Winter Sales 95,853 Miscellaneous Overhead (11/01/14 - 04/30/15) \$13,170 Times Winter Sales 95,853 Miscellaneous Overhead (11/01/14 - 04/30/15) \$13,170 Times Winter Sales 95,853 Miscellaneous Overhead (11/01/14 - 04/30/15) \$13,170 Total Anticipated Indirect Cost of Gas 10,435 Total Cost of Gas \$93,053,946 Issued September 2, 2014							
Total Anticipated Direct Cost of Gas				50,689	-	11.334.362	
### Anticipated Indirect Cost of Gas Working Capital: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 Working Capital Rate: Lead Lag Days / 365 Working Capital Rate: Lead Lag Days / 365 Working Capital Percentage Working Capital Percentage Working Capital Reconciliation (Acct 142.20) Plus: Working Capital Reconciliation (Acct 142.20) Plus: Working Capital Allowance #### Bad Debt Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 Less: Refunds Plus: Prior Period (Over)/Under Recovery #### Bad Debt Percentage Bad Debt Percentage Bad Debt Allowance Plus: Bad Debt Reconciliation (Acct 175.52) Total Bad Debt Allowance #### Production and Storage Capacity ###################################					_	,	
Working Capital: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$ 78,259,727 Working Capital Rate: Lead Lag Days / 365 0.0391 Prime Rate 3.25% Working Capital Percentage 0.127% Working Capital Percentage 99,459 Plus: Working Capital Reconciliation (Acct 142.20) 34,381 Total Working Capital Allowance 133,840 Bad Debt: 5 78,259,727 Less: Refunds 133,840 Plus: Total Working Capital 133,840 Plus: Total Working Capital 133,840 Plus: Total Working Capital 133,840 Plus: Prior Period (Over)/Under Recovery 14,889,808 Subtotal \$ 93,283,375 Bad Debt Percentage 1,98% Bad Debt Percentage 1,847,011 Bad Debt Allowance \$ 1,847,011 Plus: Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity \$ 1,380,428 Miscellaneous Overhead 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 T	Total Anticipa	ted Direct Cost of Gas			\$	89,594,088	
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$78,259,727 \$0.0391 Prime Rate \$3.25% \$0.127% \$99,459 Plus: Working Capital Percentage \$99,459 Plus: Working Capital Allowance \$133,840 Plus: Working Capital Allowance \$133,840 Plus: Total Working Capital Allowance \$78,259,727 Less: Refunds \$133,840 Plus: Total Working Capital Percentage \$1,889,808 Plus: Total Working Capital Percentage \$1,889,808 Plus: Total Working Capital Percentage \$1,889,808 Subtotal \$93,283,375 Plus: Bad Debt Percentage \$1,847,011 Plus: Bad Debt Reconciliation (Acct 175.52) \$1,335,154 Production and Storage Capacity \$1,980,428 Pr	Anticipated In	direct Cost of Gas					
Working Capital Rate: Lead Lag Days / 365 0.0391 Prime Rate 3.25% Working Capital Percentage 0.127% Working Capital Percentage 99,459 Plus: Working Capital Reconciliation (Acct 142.20) 34,381 Total Working Capital Allowance 133,840 Bad Debt: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$ 78,259,727 Less: Refunds - Plus: Total Working Capital 133,840 Plus: Prior Period (Over)/Under Recovery 14,889,808 Subtotal \$ 93,283,375 Bad Debt Percentage 1,98% Bad Debt Allowance \$ 1,847,011 Plus: Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 September 2, 2014	Working Capit	tal:					
Prime Rate 3.25% Working Capital Percentage 0.127% Working Capital \$ 99,459 Plus: Working Capital Reconciliation (Acct 142.20) 34,381 Total Working Capital Allowance 133,840 Bad Debt: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$ 78,259,727 Less: Refunds - Plus: Total Working Capital 133,840 Plus: Prior Period (Over)/Under Recovery 14,889,808 Subtotal \$ 93,283,375 Bad Debt Percentage 1,98% Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$ 1,347,011 Plus: Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead \$ 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946			\$				
Working Capital Percentage 0.127% 99,459 Plus: Working Capital Reconciliation (Acct 142.20) 34,381 133,840 Total Working Capital Allowance 133,840 Bad Debt: Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$ 78,259,727 Less: Refunds - Plus: Total Working Capital 133,840 Plus: Prior Period (Over)/Under Recovery 14,889,808 Subtotal \$ 93,283,375 Bad Debt Percentage \$ 1,847,011 Bad Debt Allowance \$ 1,887,011 Plus: Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity \$ 1,3170 Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014		tal Rate: Lead Lag Days / 365					
Plus: Working Capital Reconciliation (Acct 142.20)		ital Percentage					
Total Working Capital Allowance 133,840	Working Cap	ital	\$	99,459			
Total Working Capital Allowance 133,840	Plus: Working	g Capital Reconciliation (Acct 142.20)		34,381			
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$78,259,727 Less: Refunds -						133,840	
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15 \$78,259,727 Less: Refunds -	D. 15.17						
Less: Refunds		sted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$	78 259 727			
Plus: Prior Period (Over)/Under Recovery			•	-			
Subtotal \$ 93,283,375 Bad Debt Percentage 1.98% Bad Debt Allowance \$ 1,847,011 Plus: Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014							
Bad Debt Percentage 1.98% Bad Debt Allowance \$ 1,847,011 Plus: Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity \$ 1,980,428 Miscellaneous Overhead (11/01/14 - 04/30/15) Times Winter Sales Divided by Total Sales Miscellaneous Overhead Total Anticipated Indirect Cost of Gas Total Cost of Gas September 2, 2014 Issued: September 2, 2014 September 2, 2014 Daniel G. Saad Daniel G. Sa		eriod (Over)/Orider Recovery	\$				
Bad Debt Allowance	Castotal		•	00,200,070			
Plus: Bad Debt Reconciliation (Acct 175.52) (511,857) Total Bad Debt Allowance \$ 1,335,154 Production and Storage Capacity \$ 1,980,428 Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014			•				
Total Bad Debt Allowance \$ 1,335,154			ф				
Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad				(- ,	\$	1,335,154	
Miscellaneous Overhead (11/01/14 - 04/30/15) \$ 13,170 Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad							
Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad	Production an	nd Storage Capacity			\$	1,980,428	
Times Winter Sales 75,950 Divided by Total Sales 95,853 Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad	Miscellaneou	s Overhead (11/01/14 - 04/30/15)	\$	13,170			
Miscellaneous Overhead 10,435 Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad							
Total Anticipated Indirect Cost of Gas \$ 3,459,857 Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad	-			95,853		10 425	
Total Cost of Gas \$ 93,053,946 Issued: September 2, 2014 Issued by: Daniel G. Saad					\$		
Daniel G. Saad	•				\$		=
	Issued:	September 2, 2014			lss	ued by:	-
	Effective:	November 1, 2014			Titl	e:	

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

	(,				
	(Col 1)			(C	ol 2)	((Col 3)	
Total Anticipated Dir Projected Prorated S Direct Cost of Gas	Sales (11/01/14 - 04/30/15)				9,594,088 6,121,808	\$	1.1770	per therm
Demand Cost of Ga Commodity Cost of Adjustment Cost of Total Direct Cost of	f Gas Rate f Gas Rate			6 1	1,334,362	\$ \$ \$	0.9020 0.1489	per therm per therm per therm per therm
Total Anticipated Ind Projected Prorated S Indirect Cost of Ga	Sales (11/01/14 - 04/30/15)				3,459,857 6,121,808	\$	0.0455	per therm
TOTAL PERIOD AV	ERAGE COST OF GAS EFFECTIVE 11/01/14					\$	1.2225	per therm
RESIDENTIAL COS	T OF GAS RATE - 11/01/14			COGwr		\$	1.2225	/therm
			Maximum	•	25%)	\$	1.5281	
C&I LOW WINTER	USE COST OF GAS RATE - 11/01/14			COGwl		\$	1.2068	/therm
	Average Demand Cost of Gas Rate Effective 11/01/14 Times: Low Winter Use Ratio (Winter) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.1261 0.8808 0.9935 \$ 0.1104 \$ 0.9020 \$ 0.1489 \$ 0.0455 \$ 1.2068	Maximum	(COG + 2	25%)	\$	1.5085	
C&I HIGH WINTER	USE COST OF GAS RATE - 11/01/14			COGwh		\$	1.2248	/therm
	Average Demand Cost of Gas Rate Effective 11/01/14 Times: High Winter Use Ratio (Winter) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.1261 1.0248 0.9935 \$ 0.1284 \$ 0.9020 \$ 0.1489 \$ 0.0455 \$ 1.2248	Maximum	(COG + 2	25%)	\$	1.5310	
Issued:	September 2, 2014	Issued by:	Daniel C. D.	اد				
Effective:	November 1, 2014		Daniel G. Saa President	u				
Issued in compliance	e with NHPUC Order No. xx,xxx dated October xx, 2014 in E	Docket DG 14-xx	xx.					

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

RESIDENTIAL COST OF GAS RATE - 11/01/14	C	OGwr	\$ 1.2425	/therm
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/14)			\$ 1.2425	
FPO Risk Premium			\$ 0.0200	
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14)			\$ 1.2225	
Indirect Cost of Gas			\$ 0.0455	per therm
Projected Prorated Sales (11/01/14 - 04/30/15)		76,121,808		
Total Anticipated Indirect Cost of Gas	\$	3,459,857		
Total Direct Cost of Gas Rate	\$	89,594,088	\$ 1.1770	per therm
Adjustment Cost of Gas Rate	_	11,334,362	\$ 0.1489	per therm
Commodity Cost of Gas Rate		68,663,466	\$ 0.9020	per therm
Demand Cost of Gas Rate	\$	9,596,261	\$ 0.1261	per therm
Direct Cost of Gas Rate			\$ 1.1770	per therm
Projected Prorated Sales (11/01/14 - 04/30/15)		76,121,808		
Total Anticipated Direct Cost of Gas	\$	89,594,088		
(Col 1)		(Col 2)	(Col 3)	

Issued: September 2, 2014

Issued by:

Effective: November 1, 2014

Daniel G. Saad President

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 (Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)

(Col 4) (Col 1) (Col 2) (Col 3) ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES: **PROPANE** \$ 1,588,502 LNG 3,593,895 TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES 5,182,397 ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES 9.9% ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES 513,057 PROJECTED FIRM THROUGHPUT (THERMS): FIRM SALES 75,950,443 62.3% FIRM TRANSPORTATION SUBJECT TO FTCG 45,907,017 37.7% TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE 121,857,459 100.0% TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES 37.7% \$513,057 = \$ 193,283 PRIOR (OVER) OR UNDER COLLECTION 159,393 NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS \$ 352,676 PROJECTED FIRM TRANSPORTATION THROUGHPUT 45,907,017 FIRM TRANSPORTATION COST OF GAS ADJUSTMENT \$0.0077

Issued: September 2, 2014

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

Proposed Third Revised Page 91
Superseding Second Revised Page 91

Environmental Surcharge - Manufactured Gas Plants

Manufactured	Gas Plants
--------------	-------------------

Required annual Environmental increase \$995,500

DG 10-17 Base Rate Revision Collections (\$78,892)

Environmental Subtotal \$916,608

Overall Annual Net Increase to Rates \$916,608

Estimated weather normalized firm therms billed for the

twelve months ended 10/31/15 - sales and transportation 166,523,068 therms

Surcharge per therm \$0.0055 per therm

Total Environmental Surcharge \$0.0055

Dated: September 2, 2014

Issued by:

Daniel G. Saad

Effective: November 1, 2014 Title: President

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

Rate Case Expense Factors for Residential Customers

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

Dated: September 2, 2014 Issued by:

Daniel G. Saad

Effective: November 1, 2014

Title: President

Local Distribution Adjustment Charge Calculation

Residential Mon Heating Rates - R-1 Customers Cu			Sales	Transportation	
Demans Side Management Charge 0.0000 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0000 0.000	Residential Non Heating Rates - R-1 Energy Efficiency Charge	\$0.0646	Customers	<u>Customers</u>	
Relief Notice and point of Cas Street, Concord, NH		•			
Manufactured Gas Plants	• , ,	0.0000	\$0.0646		
Interruptible Transportation Margin Credit (ITMC)	·				
Cost Allowance Adjustment Factor 0.0000 Residential Low Income Assistance Program (RLIAP) 0.00071 per therm	5 , ,				
Raide Case Expense Factor (RCEF) Residential Lew Income Assistance Program (RLIAP) LDAC Residential Heating Rates – R.3, R.4 Energy Efficiency Charge					
Residential Heating Rates - R-3, R-4					
Residential Heating Rates = R-3, R-4	<u> </u>				
Energy Efficiency Charge \$0,0646 \$0,0000 \$0,0646 \$0,0000 \$0,0646 \$0,0000 \$0,0000 \$0,0000 \$0,0000 \$0,00000 \$0,000	LDAC		\$0.0772		per tnerm
Demand Side Management Charge CCAN Conservation Charge (CCX) Conservation Char					
Conservation Charge (CCX)	0, 0	•			
Manufactured Cas Plants		0.0000	\$0.0646		
Environmental Surcharge (ES)	·				
Cost Allowance Adjustment Factor Residential Low Income Assistance Program (RLIAP) Q.0071 Q.0071 D.0071		0.0055	0.0055		
Commercial/Industrial Low Annual Use Rates - G-41, G-51	5 , ,				
Commercial/Industrial Low Annual Use Rates - G-41, G-51	, ,				
Commercial/Industrial Low Annual Use Rates - G-41, G-51	5 , ,				ner therm
Energy Efficiency Charge	LDAG		ψ0.0772		per therm
Energy Efficiency Charge	Commercial/Industrial Low Annual Use Rates - G-/1 G-51				
South Sout		\$0.0502			
Relief Holder and point at Gas Street, Concord, NH	· · · · · · · · · · · · · · · · · · ·	0.0000			
Manufactured Gas Plants	• , ,	0.000	\$0.0502	\$0.0502	
Cost Allowance Adjustment Factor (GREF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC \$0.0628 \$0.0628 per therm Commercial/Industrial Medium Annual Use Rates - G-42, G-52 Energy Efficiency Charge 0.0000 Demand Side Management Charge 0.0000 Conservation Charge (CCX) 0.0052 Relief Holder and pond at Gas Street, Concord, NH 0.0000 Manufactured Gas Plants 0.0055 Environmental Surcharge (ES) 0.0005 Cost Allowance Adjustment Factor (GREF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC 0.0000 0.0000 Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54 Energy Efficiency Charge 0.0000 Demand Side Management Charge (CX) 0.0000 0.0000 Conservation Charge (CX) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0000 0.0000 Conservation Charge (CX) 0.0000 0.0000 Residential Surcharge (ES) 0.0000 0.0000 0.0000 Conservation Charge (CX) 0.0000 0.0000 Conservation Charge (CX) 0.0000 0.0000 Residential Surcharge (ES) 0.0005 0.0055 Constallowance Adjustment Factor (GREF) 0.0000 0.0000 Cas Restructuring Expense Factor (RCEF) 0.0000 0.0000 Cas Restructuring Expense Factor (RCEF) 0.0000 0.0000 Cas Restructuring Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC 0.0001 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC 0.0001 0.0000 0.0000 Cas Restructuring Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0001 0.0000 Cas Restructuring Expense Factor (RCEF	, , , ,				
Commercial/Industrial Expense Factor (GREF)	5 ()				
Rate Case Expense Factor (RCEF)					
Commercial/Industrial Medium Annual Use Rates - G-42, G-52	• , , ,				
Commercial/Industrial Medium Annual Use Rates - G-42, G-52 S0.0502	5 , ,				
Energy Efficiency Charge	LDAC		\$0.0628	\$0.0628	per tnerm
Energy Efficiency Charge	Commercial/Industrial Medium Annual Llee Betes C 42 C 52				
Demand Side Management Charge 0.0000 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0503 \$0.0503 \$0.0503 \$0.0503 \$0.0503 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0000 \$0.		\$0.0502			
Relief Holder and pond at Gas Street, Concord, NH 0.0000 Manufactured Gas Plants 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 LDAC 0.0000 0.0000 Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54 Energy Efficiency Charge 0.0000 Conservation Charge (CCx) \$0.0502 Relief Holder and pond at Gas Street, Concord, NH 0.0000 Manufactured Gas Plants Environmental Surcharge (ES) 0.0055 Cost Allowance Adjustment Factor (RCEF) 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 Rate Case Expense Factor (RCEF) 0.0000 Rate Case Expense Factor (RCEF) 0.0000 Rate Case Expense Factor (RCEF) 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0001 Residential Low Inc		•			
Manufactured Gas Plants		0.0000	\$0.0502	\$0.0502	
Environmental Surcharge (ES)	·				
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54	Environmental Surcharge (ES)				
Rate Case Expense Factor (RCEF)					
Residential Low Income Assistance Program (RLIAP) 0.0071 \$0.0628 \$0.	- · · · · · · · · · · · · · · · · · · ·				
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54 Energy Efficiency Charge \$0.0502 Demand Side Management Charge \$0.0000 Conservation Charge (CCx) \$0.0502 Relief Holder and pond at Gas Street, Concord, NH 0.0000 Manufactured Gas Plants 0.0055 Environmental Surcharge (ES) 0.0055 Cost Allowance Adjustment Factor 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 Rate Case Expense Factor (RCEF) 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 LDAC \$0.0628	Residential Low Income Assistance Program (RLIAP)		0.0071	<u>0.0071</u>	
Energy Efficiency Charge	LDAC		\$0.0628	\$0.0628	per therm
Energy Efficiency Charge					
Demand Side Management Charge 0.0000 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0000 \$0.0000 \$0.0005 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0055 \$0.0000 \$0.		\$0.050 <i>2</i>			
Conservation Charge (CCx) \$0.0502 \$0.0502 Relief Holder and pond at Gas Street, Concord, NH 0.0000 Manufactured Gas Plants 0.0055 Environmental Surcharge (ES) 0.0055 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC \$0.0628 \$0.0628 per therm					
Manufactured Gas Plants 0.0055 Environmental Surcharge (ES) 0.0055 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC \$0.0628 \$0.0628 per therm Daniel G. Saad	5 \ ,		\$0.0502	\$0.0502	
Environmental Surcharge (ES) 0.0055 0.0055 0.0055 0.0055 0.0055 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0001 0.0071					
Cost Allowance Adjustment Factor 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC \$0.0628 \$0.0628 per therm Daniel G. Saad		0.0035	0.0055	0.0055	
Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0071 0.0071 LDAC \$0.0628 \$0.0628 per therm Dated: September 2, 2014 Sueed by:	Cost Allowance Adjustment Factor		0.0000	0.0000	
Residential Low Income Assistance Program (RLIAP) LDAC \$0.0071 \$0.0071 \$0.0628 \$0.0628 \$per therm Dated: September 2, 2014 Issued by: Daniel G. Saad	• • • • • • • • • • • • • • • • • • • •				
LDAC \$0.0628 \$0.0628 per therm Dated: September 2, 2014 Issued by:	, ,				
Daniel G. Saad	5 , ,				per therm
Daniel G. Saad					
	Dated: September 2, 2014			Issued by:	
	Effective: November 1, 2014			Title:	

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES Proposed Third Revised Page 155 Superseding Second Revised Page 155

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Schedule of Administrative Fees and Charges

I. Supplier Balancing Charge: \$0.21 per MMBtu of Daily Imbalance Volumes

II. Capacity Mitigation Fee 15% of the Proceeds from the Marketing of Capacity for Mitigation.

Capacity for Mitigation.

III. Peaking Demand Charge \$ 20.31 MMBTU of Peak MDQ

IV. Company Allowance Calculation (per Schedule 25)

175,305,100 Total Sendout - Therms Jul-2013 - Jun-2014 170,154,449 Total Throughput - Therms Jul-2013 - Jun-2014

5,150,651 Variance (Sendout - Throughput)

Company Allowance Percentage 2013-14 2.9% Variance / Total Sendout

Dated: September 2, 2014

Issued by: ______

Daniel G. Saad

Effective: November 1, 2014 Title: President

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES Proposed Third Revised Page 156 Superseding Second Revised Page 156

ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
	Low Annual /High Winter				
G-41	Use	53.0%	21.0%	26.0%	100.0%
	Low Annual /Low Winter				
G-51	Use	77.4%	10.3%	12.3%	100.0%
	Medium Annual / High				
G-42	Winter	53.0%	21.0%	26.0%	100.0%
	High Annual / Low				
G-52	Winter Use	77.4%	10.3%	12.3%	100.0%
	High Annual / High				
G-43	Winter	53.0%	21.0%	26.0%	100.0%
	High Annual / Load				
G-53	Factor < 90%	77.4%	10.3%	12.3%	100.0%
	High Annual / Load				
G-54	Factor < 90%	77.4%	10.3%	12.3%	100.0%

Dated: September 2, 2014

Issued by:

Daniel G. Saad

Effective: November 1, 2014 Title: President

CHECK SHEET (Cont'd)

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

Page	<u>Revision</u>
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32	Original
33	Original
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35	Original
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38	Original First Revised
39	Original
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50	Original
51	Original
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53	Original
54	Original
55	Second Revised
56	Second Revised
57	Second Revised
58	Original
59	Second Revised
60	Original

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

Richard H. Leehr Daniel

G. Saad

Title: President

I. GENERAL TERMS AND CONDITIONS

17 - FIXED PRICE OPTION PROGRAM

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

Dated: Issued by: /s/ Richard H. Leehr July 9, 2014September 2, 2014 Effective: July 1, 2014 November 1, 2014

Richard H. Leehr Daniel

G. Saad

Title: President

II RATE SCHEDULES FIRM RATE SCHEDULES

	Winter Period					Summer Period				
	Delivery <u>Charge</u>	Cost of Gas Rate Page 87	LDAC Page 94	Total <u>Rate</u>		livery harge	Cost of Gas Rate Page 87	LDAC Page 94		Total Rate
Residential Non Heating - R-1										
Customer Charge per Month per Meter All Therms	\$ 12.10 \$ 0.1599 \$ 0.1599	\$ 1.2225 \$ 0.8399	\$ 0.0769 \$ 0.0258	\$ 12.10 \$ 1.4593 \$ 1.0256	\$ \$	12.10 0.1599	\$ 0.3936	\$ 0.0290	\$	12.10 0.5825
Residential Heating - R-3 Customer Charge per Month per Meter	\$ 17.51			\$ 17.51	\$	17.51			\$	17.51
Size of the first block Therms in the first block per month at	100 therms \$ 0.2769 \$ 0.2752	\$ 1.2225 \$ 0.8399	\$ 0.0769 \$ 0.0258	\$ 1.5763 \$ 1.1409	\$	0.2769	\$ 0.3936	\$ 0.0290	\$	0.6995
All therms over the first block per month at	\$ 0.2288 \$ 0.2274	\$ 1.2225 \$ 0.8399	\$ 0.0258 \$ 0.0769 \$ 0.0258	\$ 1.5282 \$ 1.0931	\$	0.2288	\$ 0.3936	\$ 0.0290	\$	0.6514
Residential Heating - R-4	Ψ 0.2214	Ψ 0.0000	Ψ 0.0230	ψ 1.0551						
Customer Charge per Month per Meter Size of the first block	\$ 7.00 100 therms			\$ 7.00	\$ 20	7.00 therms			\$	7.00
Therms in the first block per month at	\$ 0.1108 \$ 0.1101	\$ 1.2225 \$ 0.8399	\$ 0.0769 \$ 0.0258	\$ 1.4102 \$ 0.9758	\$	0.1108	\$ 0.3936	\$ 0.0290	\$	0.5334
All therms over the first block per month at	\$ 0.0915 \$ 0.0910	\$ 1.2225 \$ 0.8399	\$ 0.0769 \$ 0.0258	\$ 1.3909 \$ 0.9567	\$	0.0915	\$ 0.3936	\$ 0.0290	\$	0.5141
Commercial/Industrial - G-41					_					
Customer Charge per Month per Meter Size of the first block	\$ 41.19 100 therms			\$ 41.19	\$	41.19 therms			\$	41.19
Therms in the first block per month at	\$ 0.3287 \$ 0.3267	\$ 1.2248 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.6163 \$ 1.1874	\$	0.3287	\$ 0.3956	\$ 0.0357	\$	0.7600
All therms over the first block per month at	\$ 0.2138 \$ 0.2125	\$ 1.2248 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.5014 \$ 1.0732	\$	0.2138	\$ 0.3956	\$ 0.0357	\$	0.6451
Commercial/Industrial - G-42 Customer Charge per Month per Meter	\$ 123.58	Ψ 0.0120	ψ 0.0101	\$ 123.58	\$	123.58			\$	123.58
Size of the first block	1000 therms			*) therms			•	
Therms in the first block per month at	\$ 0.3072 \$ 0.3053	\$ 1.2248 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.5948 \$ 1.1660	\$	0.3072	\$ 0.3956	\$ 0.0357	\$	0.7385
All therms over the first block per month at	\$ 0.2030 \$ 0.2017	\$ 1.2248 \$ 0.8420	\$ 0.0628 \$ 0.0187	\$ 1.4906 \$ 1.0624	\$	0.2030	\$ 0.3956	\$ 0.0357	\$	0.6343
Commercial/Industrial - G-43				• ====	•					
Customer Charge per Month per Meter All therms over the first block per month at	\$ 530.36 \$ 0.1887	\$ 1.2248	\$ 0.0628	\$ 530.36 \$ 1.4763	\$ \$	530.36 0.0863	\$ 0.3956	\$ 0.0357	\$ \$	530.36 0.5176
Commercial/Industrial - G-51 Customer Charge per Month per Meter	\$ 0.1875 \$ 41.19	\$ 0.8420	\$ 0.0187	\$ 1.0482 \$ 41.19	\$	41.19			\$	41.19
Size of the first block	100 therms			φ 41.19		therms			Φ	41.19
Therms in the first block per month at	\$ 0.1759 \$ 0.1748	\$ 1.2068 \$ 0.8339	\$ 0.0628 \$ 0.0187	\$ 1.4455 \$ 1.0274	\$	0.1759	\$ 0.3877	\$ 0.0357	\$	0.5993
All therms over the first block per month at	\$ 0.1136 \$ 0.1129	\$ 1.2068 \$ 0.8339	\$ 0.0628 \$ 0.0187	\$ 1.3832 \$ 0.9655	\$	0.1136	\$ 0.3877	\$ 0.0357	\$	0.5370
Commercial/Industrial - G-52										
Customer Charge per Month per Meter Size of the first block	\$ 123.58 1000 therms			\$ 123.58	\$ 1000	123.58 therms			\$	123.58
Therms in the first block per month at	\$ 0.1701 \$ 0.1691	\$ 1.2068 \$ 0.8339	\$ 0.0628 \$ 0.0187	\$ 1.4397 \$ 1.0217			\$ 0.3877	\$ 0.0357	\$	0.5484
All therms over the first block per month at	\$ 0.1154	\$ 1.2068 \$ 0.8339		\$ 1.3850	\$	0.0720	\$ 0.3877	\$ 0.0357	\$	0.4954
Commercial/Industrial - G-53	v 0	Ψ 0.0000	Ψ 0.0.0.	\$ 0.00.0						
Customer Charge per Month per Meter All therms over the first block per month at	\$ 545.81 \$ 0.1214		\$ 0.0628	\$ 545.81 \$ 1.3910	\$ \$	545.81 0.0581	\$ 0.3877	\$ 0.0357	\$ \$	545.81 0.4815
Commercial/Industrial - G-54	\$ 0.1207	\$ 0.8339	\$ 0.0187	\$ 0.9733						
Customer Charge per Month per Meter All therms over the first block per month at	\$ 545.81 \$ 0.0419	\$ 1.2068	\$ 0.0628	\$ 545.81 \$ 1.3115	\$ \$	545.81 0.0227	\$ 0.3877	\$ 0.0357	\$ \$	545.81 0.4461
·		\$ 0.8339		\$ 0.8943						

Dated: July 9, 2014 September 2, 2014

Effective July 1, 2014 November 1, 2014

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

Issued by:

Title:

Daniel G. Saad Richard H. Leehr President

045

Anticipated Cost of Gas PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 PERIOD COVERED:—SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014

(REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1) ANTICIPATED DIRECT COST OF GAS	(Col-2)	(Col 3)	(Col 2)	(Col 3)	
Purchased Gas: Demand Costs: Supply Costs:	\$ 3,700,151 \$ 7,397,739		\$ 8,590,051 55,657,311		
Storage Gas: Demand, Capacity: Commodity Costs:			1,006,209 7,630,253		
Produced Gas:	59,329		5,182,397		
Hedged Contract Savings Hedge Underground Storage Contract (Savings)/Loss	89,214		193,505		
Unadjusted Anticipated Cost of Gas		\$ 12,000,199		\$ 78,259,727	
Adjustments: Prior Period (Over)/Under Recovery (as of October 31, 2012 May 31, 2013) Interest Prior Period Adjustments Broker Revenues	\$ 50,793 		\$ 14,889,808 324,039 - (1,099,927)		
Refunds from Suppliers Fuel Financing Transportation CGA Revenues Interruptible Sales Margin			(353,484)		
Capacity Release and Off System Sales Margin Hedging Costs Fixed Price Option Administrative Costs			(2,674,599) 197,835 50,689		
Total Adjustments		54,953		11,334,362	
Total Anticipated Direct Cost of Gas		\$ 12,055,152		\$ 89,594,088	
Anticipated Indirect Cost of Gas Working Capital: Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14) Working Capital Rate Prime Rate Working Capital Percentage Working Capital Plus: Working Capital Reconciliation (Acet 142:20) (Acct 142.40)	\$—12,000,198 0.0391 3.25% 0.127% 45,251 (1,523)		\$ 78,259,727 0.0391 3.25% 0.127% \$ 99,459		
Total Working Capital Allowance		\$ 13,727		\$ 133,840	
Bad Debt: Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14) Less: Refunds Plus: Total Working Capital Plus: Prior Period (Over)/Under Recovery Subtotal Bad Debt Percentage Bad Debt Allowance	\$ 12,000,198 		\$ 78,259,727 		
Plus: Bad Debt Reconciliation (Acet 175.52) (Acct 175.54)			(511,857)		
Total Bad Debt Allowance		301,618		1,335,154	
Production and Storage Capacity				1,980,428	
Miscellaneous Overhead (05/01/2013 - 10/31/2013) (11/01/13 - 04/30/14) Times Summer Winter Sales Divided by Total Sales	\$ 13,170 		\$ 13,170 75,950 95,853		
Miscellaneous Overhead Total Anticipated Indirect Cost of Gas		2,503 \$ 317,848		10,435 \$ 3,459,857	
Total Cost of Gas		<u>\$ 12,372,999</u>		\$ 93,053,946	
Dated: May 3, 2014 September 2, 2014				Issued by:	Desire C. C.
Effective: May 1, 2014 November 1, 2014				Title:	Daniel G. Saad Richard H. Leehr President

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

President

Title:

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

-otal Anticin				st of Gas Clause)					
atal Anticin	(Col 1)			(Col 2)	(Col 3)	(Col 2)	(C	(ol 3)	
otal Anticin	oated Direct Cost of C	Gas		\$ 12,055,15	ļ	\$ 89,594,088			
		/13 - 04/30/14) (05/01/13 - 10/31/13)		18,378,34		76,121,808			
	of Gas Rate	*		,-	0.6559	. ,	\$	1.1770	per therm
omord C-	not of Con Data			e 2700.45		¢ 0.500.004			
	ost of Gas Rate V Cost of Gas Rate			\$ 3,700,15 8,300,04		\$ 9,596,261 68,663,466		0.1261 0.9020	
-	t Cost of Gas Rate			54,95	-	11,334,362		0.1489	
otal Direct	t Cost of Gas Rate			\$ 12,055,15	0.6559	\$ 12,055,151	\$	1.1770	
otal Anticir	oated Indirect Cost of	Cas		\$ 317,84	1	\$ 3,459,857			
-		/13 - 04/30/14) (05/01/13 - 10/31/13)		18,378,34		76,121,808			
direct Cos	st of Gas				\$ 0.0173		\$	0.0455	per therm
OTAL PERI	IOD AVERAGE COST	OF GAS EFFECTIVE 11/01/14					\$	1 2225	per Therm
		OF GAS EFFECTIVE 5/01/13			\$ 0.6732		Ψ	1.2220	per mem
OTAL TERM	OD AVERAGE GOOT	OF GAG EFFECTIVE GIGHTIO			ψ 0.0102				
ESIDENTIA	L COST OF GAS RAT	E - 11/01/14				COGwr	\$	1.2225	/therm
ESIDENTIA	L COST OF GAS RAT	E - 05/01/2013				COGsr	\$	0.6732	/therm
hange in ra	ite due to change in ui	nder/over recovery					\$	0.0359	per therm
SIDENTIA	L COST OF GAS RAT	E - 06/01/2013				COGsr	\$	0.7091	/therm
nange in ra	te due to change in ur	nder/over recovery					\$	_	per therm
	L COST OF GAS RAT	-				COGsr	\$	0.7091	/therm
	te due to change in u						\$		per therm
						000			
SIDENTIA	L COST OF GAS RAT	E - 08/01/2013				COGsr	\$	0.6640	/therm
					Mavim	(000 + 25%)	•	0.0445	e 4.5001
					Maximum	(COG + 25%)	\$	0.8415	\$ 1.5281
&I LOW WIN	NTER USE COST OF	GAS RATE - 11/01/14				COGwl	\$	1.2068	/therm
OM/IND LO	W WINTER USE COST	T OF GAS RATE - 05/01/2013				COGsl	\$	0.6661	/therm
	nte due to change in ur						\$	0.0359	/therm
		T OF GAS RATE - 06/01/2013				COGsl	\$	0.7020	
	ate due to change in u						\$	5.7020	/therm
		F OF GAS RATE - 07/01/2013				COGsł	\$	0.7020	
						00031	•		
_	ate due to change in u	•				2001	\$	(0.0451)	
OM/IND LO	W WINTER USE COST	F OF GAS RATE - 08/01/2013				COGsl	\$	0.6569	/therm
	Average Demand Cos	t of Gas Rate Effective 11/01/12 05/01/2013	\$ 0.2013	\$ 0.126	Maximum	(COG + 25%)	\$	0.8326	\$ 1.5085
	Times: Low Winter Us	e Ratio (Winter)	0.6595	0.880	3				
	Times: Correction Fac		1.0065	0.993					
				\$ 0.110	_				
	Adjusted Demand Cos	of Gas Rate	ф <u>0.1942</u>	\$ 0.110	•				
	0		n 0.4540	e 0.000					
	Commodity Cost of Ga		\$ 0.4516						
	Adjustment Cost of Ga	as Rate	0.0030	0.148)				
	Adjustment Cost of Ga Indirect Cost of Gas R	as Rate ate		0.148 0.045) 5				
	Adjustment Cost of Ga Indirect Cost of Gas R	as Rate	0.0030	0.148 0.045) 5				
BI HIGH WII	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Win	as Rate late tter Use Cost of Gas Rate		0.148 0.045) 5	COGwh	\$	1.2248	/therm
&I HIGH WII	Adjustment Cost of Ga Indirect Cost of Gas R	as Rate late tter Use Cost of Gas Rate		0.148 0.045) 5	COGwh	\$	1.2248	/therm
	Adjustment Cost of Gas R Indirect Cost of Gas R Adjusted C&I Low Win	as Rate ate titer Use Cost of Gas Rate GAS RATE - 11/01/14		0.148 0.045) 5		·		
M/IND HIG	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Win INTER USE COST OF GH WINTER USE COST	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 T-OF-GAS-RATE - 05/01/2013		0.148 0.045) 5	COGwh	\$	0.6759	/therm
OM/IND HIG	Adjustment Cost of Ga R Indirect Cost of Gas R Adjusted C&I Low Wir	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 ander/over recovery		0.148 0.045) 5	COGsh	\$	0.6759 0.0359	/therm
OM/IND HIG	Adjustment Cost of Ga R Indirect Cost of Gas R Adjusted C&I Low Wir	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 T-OF-GAS-RATE - 05/01/2013		0.148 0.045) 5		\$	0.6759	/therm
OM/IND HIG hange in ra OM/IND HIG	Adjustment Cost of Ga R Indirect Cost of Gas R Adjusted C&I Low Wir	as Rate later use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over-recovery TOF GAS RATE - 06/01/2013		0.148 0.045) 5	COGsh	\$	0.6759 0.0359	/therm
OM/IND HIG hange in ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GROWN OF GR	as Rate later use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over-recovery TOF GAS RATE - 06/01/2013		0.148 0.045) 5	COGsh	\$ \$ \$	0.6759 0.0359	/therm /therm /therm
OM/IND HIG hange in ra OM/IND HIG hange in Ra OM/IND HIG	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GROWN OF GR	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 ader/over recevery TOF GAS RATE - 06/01/2013 inder/over-recevery TOF GAS RATE - 07/01/2013		0.148 0.045) 5	COGsh	\$ \$ \$	0.6759 0.0359 0.7118 	/therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 inder/over recovery TOF GAS RATE - 06/01/2013 inder/over recovery TOF GAS RATE - 07/01/2013 inder/over recovery		0.148 0.045) 5	COGsh COGsh	\$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451)	/therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 ader/over recevery TOF GAS RATE - 06/01/2013 inder/over-recevery TOF GAS RATE - 07/01/2013		0.148 0.045) 5	COGsh	\$ \$ \$	0.6759 0.0359 0.7118 	/therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF	as Rate ate titer Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 inder/over recovery TOF GAS RATE - 06/01/2013 inder/over recovery TOF GAS RATE - 07/01/2013 inder/over recovery TOF GAS RATE - 08/01/2013 tof Gas Rate Effective 14/01/42 05/01/2013		0.148 0.045 \$ 1.206	Maximum	COGsh COGsh	\$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451)	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG nange in rai OM/IND HIG nange in Ra OM/IND HIG nange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GAS WINTER USE COST OF GAS WINTER USE COST OF WINTER USE CO	as Rate tater Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over-recovery TOF GAS RATE - 06/01/2013 Inder/over-recovery TOF GAS RATE - 07/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 14/01/12 05/01/2013 Is Ratio (Winter)	0.0030 0.0176 \$ 0.8661	\$ 0.126 \$ 0.045 \$ 1.206	Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
DM/IND HIG nange in ra DM/IND HIG nange in Ra DM/IND HIG nange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GAS WINTER USE COST OF W	as Rate late late late late late late late l	\$ 0.2013 \$ 0.2013 \$ 0.0176	\$ 0.126 \$ 0.045 \$ 1.206	Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG nange in rai OM/IND HIG nange in Ra OM/IND HIG nange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GAS WINTER USE COST OF GAS WINTER USE COST OF WINTER USE CO	as Rate late late late late late late late l	0.0030 0.0176 \$ 0.8661	\$ 0.126 \$ 0.045 \$ 1.206	Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG nange in rai OM/IND HIG nange in Ra OM/IND HIG nange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GAS ADJUSTED COST OF GAS ADJUST OF GAS ADJUS	as Rate tale later Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over recovery TOF GAS RATE - 06/01/2013 Inder/over recovery TOF GAS RATE - 07/01/2013 Inder/over recovery TOF GAS RATE - 08/01/2013 Inder/over recovery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 Is Ratio (Winter) It of Gas Rate	\$ 0.2013 \$ 0.2013 \$ 0.0176	\$ 0.126 \$ 0.045 \$ 1.206	Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST tet due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST AVERAGE DEMAND COST AVERAGE COST COST COMMODITY COST OF GA COST COST COST COST COST COST COST COST	as Rate rate rate rate rate rate rate rate r	\$ 0.2013 1.0065 \$ 0.4516	\$ 0.126 \$ 1.206 \$ 1.206	Maximum Maximum Minimum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF G GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST AVERAGE DEMAND COST COST COST COST COST COST COST COST COST	as Rate date late late late late late late late l	\$ 0.2013 	\$ 0.128 \$ 0.126 \$ 0.126 \$ 0.128 \$ 0.128 \$ 0.902 0.148	Maximum Minimum Maximum Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST tet due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST ate due to change in us GH WINTER USE COST AVERAGE DEMAND COST AVERAGE COST COST COMMODITY COST OF GA COST COST OF COST OF COST OF COST OF COST COST OF COST OF COST OF COST OF COST OF COST COST OF COST	as Rate ate ther Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over recevery TOF GAS RATE - 06/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 Inder/over recevery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 11/01/42 05/01/2013	\$ 0.2013 1.0065 \$ 0.4516	\$ 0.126 \$ 1.206 \$ 1.206	Maximum Minimum Maximum Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GA Adjustment Cost of Ga R Indirect Cost of Gas R Adjustment Cost of Gas R Indirect Cost of Gas R	as Rate ate ther Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over recevery TOF GAS RATE - 06/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 Inder/over recevery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 11/01/42 05/01/2013	\$ 0.2013 	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GA Adjustment Cost of Ga R Indirect Cost of Gas R Adjustment Cost of Gas R Indirect Cost of Gas R	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over-recovery TOF GAS RATE - 06/01/2013 Inder/over-recovery TOF GAS RATE - 07/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 Is Ratio (Winter) It of Gas Rate Is Company	\$ 0.2013 -0.0176 \$ 0.6661 \$ 0.2013 -1.0066 -1.0066 \$ 0.2040 \$ 0.4516 -0.0030 -0.0173	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GA Adjustment Cost of Ga R Indirect Cost of Gas R Adjustment Cost of Gas R Indirect Cost of Gas R	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over-recovery TOF GAS RATE - 06/01/2013 Inder/over-recovery TOF GAS RATE - 07/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 Is Ratio (Winter) It of Gas Rate Is Company	\$ 0.2013 -0.0176 \$ 0.6661 \$ 0.2013 -1.0066 -1.0066 \$ 0.2040 \$ 0.4516 -0.0030 -0.0173	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh	\$ \$ \$ \$ \$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND-HIG nange in ra OM/IND-HIG nange in Ra OM/IND-HIG OM/IND-HIG	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GA WINTER USE COST OF GA W	as Rate rate rate rate rate rate rate rate r	\$ 0.2013 -0.0176 \$ 0.6661 \$ 0.2013 -1.0066 -1.0066 \$ 0.2040 \$ 0.4516 -0.0030 -0.0173	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh (COG + 25%)	\$	0.6759 0.0359 0.7118 - 0.7118 (0.0451) 0.6667	/therm /therm /therm /therm /therm /therm /therm /therm
OM/IND HIG hange in rai OM/IND HIG hange in Ra OM/IND HIG hange in Ra	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GA Adjustment Cost of Ga R Indirect Cost of Gas R Adjustment Cost of Gas R Indirect Cost of Gas R	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over-recovery TOF GAS RATE - 06/01/2013 Inder/over-recovery TOF GAS RATE - 07/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 Inder/over-recovery TOF GAS RATE - 08/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 Is Ratio (Winter) It of Gas Rate Is Company	\$ 0.2013 -0.0176 \$ 0.6661 \$ 0.2013 -1.0066 -1.0066 \$ 0.2040 \$ 0.4516 -0.0030 -0.0173	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh	\$	0.6759 0.0359 0.7118 	/therm /therm /therm /therm /therm /therm \$ 1.5310
OM/IND-HIG nange in ra panno Hig nange in Ra OM/IND-HIG nange in Ra OM/IND-HIG	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GH WINTER USE COST OF GAS READ OF THE COST OF GAS READ OF THE COST OF GAS READ OF THE COST OF GAS READ	as Rate ate ter Use Cost of Gas Rate GAS RATE - 11/01/14 TOF GAS RATE - 05/01/2013 Inder/over recevery TOF GAS RATE - 05/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 Inder/over recevery TOF GAS RATE - 07/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 It of Gas Rate Effective 11/01/12 05/01/2013 It of Gas Rate It of Gas Rate Se Ratio (Winter) It of Gas Rate Se Ratio (Sas Rate September 2, 2014	\$ 0.2013 -0.0176 \$ 0.6661 \$ 0.2013 -1.0066 -1.0066 \$ 0.2040 \$ 0.4516 -0.0030 -0.0173	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh (COG + 25%)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.6750 9.0359 9.7118 9.7118 (9.9451) 0.6667 0.8449	/therm /therm /therm /therm /therm /therm /therm \$ 1.5310
OM/IND-HIG nange in ra OM/IND-HIG nange in Ra OM/IND-HIG nange in Ra OM/IND-HIG	Adjustment Cost of Ga Indirect Cost of Gas R Adjusted C&I Low Wir INTER USE COST OF GA WINTER USE COST OF GA W	as Rate rate rate rate rate rate rate rate r	\$ 0.2013 -0.0176 \$ 0.6661 \$ 0.2013 -1.0066 -1.0066 \$ 0.2040 \$ 0.4516 -0.0030 -0.0173	\$ 0.126 \$ 0.126 \$ 0.126 \$ 0.126 \$ 0.903 \$ 0.128 \$ 0.902 0.148 0.045	Maximum Maximum Maximum Maximum Maximum	COGsh COGsh COGsh (COG + 25%)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.6759 0.9359 0.7118 0.7118 (0.9451) 0.6667 0.8449	/therm /therm /therm /therm /therm /therm /therm \$ 1.5310

II. RATE SCHEDULES CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014

(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas Projected Prorated Sales (11/01/2013 – 4/30/2014) (11/01/2014 - 4/30/2015) Direct Cost of Gas Rate	\$—48,820,141 —77,755,617	\$ 0.6279	\$ 89,594,088 76,121,808	\$ 1.1770 per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Total Direct Cost of Gas Rate	\$ 10,538,954 - 37,985,679 - 295,808 \$ 48,820,441	\$ 0.1355 \$ 0.4885 \$ 0.0038 \$ 0.6279	\$ 9,596,261 \$ 68,663,466 \$ 11,334,362 \$ 89,594,088	\$ 0.1261 \$ 0.9020 \$ 0.1489 \$ 1.1770
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (11/01/2013 - 4/30/2014) (11/01/2014 - 4/30/2015) Indirect Cost of Gas	\$—3,420,439 —77,755,617	\$ 0.0440	\$ 3,459,857 76,121,808	\$ 0.0455 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2014-2013 FPO Risk Premium TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 20	014 -2013	\$ 0.6719 \$ 0.0200 \$ 0.6919		\$ 1.2225 \$ 0.0200 \$ 1.2425
RESIDENTIAL COST OF GAS RATE - 11/01/14 RESIDENTIAL COST OF GAS RATE -11/01/2013	COGwr	\$ 0.6919	COGwr /therm	\$ 1.2425 /therm

C&I LOW WINTER USE COST OF GAS RATE - 11/01/2012	-	COGwr	\$ 0.6871 /th	erm
Average Cost of Gas Rate Effective 11/01/2012 11/01/2013	\$0).1355		
Times: Low Winter Use Ratio (Winter)	\$0) .9585		
Times: Correction Factor	\$ 1	.0068		
Adjusted Demand Cost of Gas Rate	\$ 0).1308		
Commodity Cost of Gas Rate	\$0).488 <u>5</u>		
Adjustment Cost of Gas Rate	\$ 0	0.0038		
Indirect Cost of Gas Rate	\$ 0	0.0440		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0).6671		
FPO Risk Premium		0.0200 0.6871		

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

Issued: November 8, 2013 September 2, 2014

Effective: November 1, 2013 November 1, 2014

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx. Issued in compliance with NHPUC Order No. 25,591 dated October 31, 2013 in Docket DG 13-251.

Issued by:

Daniel G. Saad Victor D. DelVecchio Title: President

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

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$			\$ 1,588,502		
LNG	\$ 291,366			3,593,895		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	——————————————————————————————————————			5,182,397 <u>9.9%</u> \$ 513,057		
PROJECTED FIRM THROUGHPUT (THERMS): FIRM SALES FIRM TRANSPORTATION SUBJECT TO FTCG TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	-77,826,455 -41,120,858 -118,947,313	65.4% <u>34.6%</u> 100.0%		75,950,443 45,907,017 121,857,459	62.3% <u>37.7%</u> 100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	34.6%	28,845 =	\$ 9,972	37.7% x	\$ 513,057 =	\$ 193,283
PRIOR (OVER) OR UNDER COLLECTION			(1,888)			159,393
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOR	MERS		\$ 8,084			\$ 352,676
PROJECTED FIRM TRANSPORTATION THROUGHPUT			41,120,858			45,907,017
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0002			\$0.0077

Issued: November 8, 2013 September 2, 2014 Effective: November 1, 2013 November 1, 2014

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx. Issued in compliance with NHPUC Order No. 25,591 dated October 31, 2013 in Docket DG 13-251.

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

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Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual increase in rates	\$363,892	\$995,500
DG 10-17 Base Rate Revision Collections	-\$78,892	-\$78,892
Environmental Subtotal	\$285,000	\$916,608
Overall Annual Net Increase to Rates	\$ 285,000	\$916,608

Estimated weather normalized firm therms billed for the twelve months ended 10/31/15 10/31/14 - sales and

transportation 460,018,819 166,523,068 therms

Surcharge per therm \$0.0018 \$0.0055 per therm

Total Environmental Surcharge \$0.0018 \$0.0055

Issued: November 8, 2013 September 2, 2014

Issued by:

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Daniel G. Saad Victor D. DelVecchio

Title: Presi

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

Rate Case Expense Factors for Residential Customers

Off-peak 2013 2012 Projected Volumes (Aug-Oct) Off-peak 2013 2012 Rate Case Expense Projected Collection (Aug-Oct)	-	— 15,469,181 — 41,767
Off-peak 2013 2012 Rate Case Expense Projected Collection (Aug-Oct) Off-peak 2013 2012 Rate Case Expense Projected Interest (Aug-Oct)	-	<u>41,767</u> <u>6</u>
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	(123,489)	(20,372)
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres) Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	-	
Total Volumes	-	<u> </u>

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Title:

Victor D. DelVecchio President

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Residential Non-Heating Rates - R-1	Local Distribution Adjustmen	it Charge C	alculation					
Residential Non Heating Rates - R-1				•			•	
Energy Efficiency Charge 69.0497 0.0000	Residential Non Heating Rates - R-1				<u>oustorners</u>		<u>oustomers</u>	
Conservation Charge (CCC) September	-	\$0.0197		\$0.0646				
Relief holder and pond at Gas Street, Concord, NH	Demand Side Management Charge	0.0000		0.0000				
Manufactured Gas Plants	Conservation Charge (CCx)		\$0.0197		\$0.0646			
Environmental Surcharge (ES) 0.0018 0.00055 0.00056 0.00	Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Interruptible Transportation Margin Credit (ITIMC)	Manufactured Gas Plants	0.0018		0.0055	_			
Cost Allowance Adjustment Factor 6-00096 0.0000 Cost Co	3 ()							
Rate Case Expense Factor (RCEF) Residential Low Income Assistance Program (RLIAP) Residential Heating Rates - R.3. R-4 Residential Heating Rates - R.3. R-4 Residential Heating Rates - R.3. R-4 Energy Efficiency Charge	,							
Residential Low Income Assistance Program (RLIAP) 0.0076 0.0071 0.0071 0.0071 0.0071 0.0071 0.0072 0.0071 0.0072 0.0071 0.0072 0.0	•							
Residential Heating Rates = R-3, R-4 Energy Efficiency Charge \$0.0407 \$0.00000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000								
Energy Efficiency Charge	• , ,	-						
Energy Efficiency Charge	LDAC		\$U.UZ9U		\$0.0772			per tnerm
Energy Efficiency Charge	Residential Heating Rates - R-3, R-4							
Demand Side Management Charge 0.0000 So.0046 So.0047 So.		\$0.0197		\$0.0646				
Conservation Charge (CCX)	, ,							
Relief Holder and pond at Gas Street, Concord, NH			\$0.0197		\$0.0646			
Environmental Surcharge (ES)		0.0000		0.0000				
Environmental Surcharge (ES)	Manufactured Gas Plants	0.0018		0.0055				
Rate Case Expense Factor (RCEF) 0.00075 0.00075 0.000772	Environmental Surcharge (ES)		0.0018		0.0055			
Commercial/Industrial Low Annual Use Rates - G-41, G-51	Cost Allowance Adjustment Factor		0.0000		0.0000			
Commercial/Industrial Low Annual Use Rates - G-41, G-51	Rate Case Expense Factor (RCEF)		0.0000		0.0000			
Commercial/Industrial Low Annual Use Rates - G-41, G-51	Residential Low Income Assistance Program (RLIAP)	_	0.0075		0.0071			
Energy Efficiency Charge \$0.0264 \$0.0502 \$0.0000	LDAC		\$ 0.0290		\$0.0772			per therm
Energy Efficiency Charge \$0.0264 \$0.0502 \$0.0000								
Energy Efficiency Charge \$0.0264 \$0.0502 \$0.0000	Communication description and Americal Hospitals Co. 44	0.54						
Demand Side Management Charge 0.0000 80.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0502 \$0.0503 \$0.				¢0.0502				
Conservation Charge (CCX) Relief Holder and pond at Gas Street, Concord, NH 0.0000 0.								
Relief Holder and pond at Gas Street, Concord, NH 0.0006 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0000 0.0		0.0000	\$0.0264	0.0000	<u>\$0.0502</u>	\$0.0264	\$0.0502	
Manufactured Gas Plants 0.0018 0.0005 0.0005 0.0006 0.0000 0.	• ,	0.0000	ψ0.020+	0.000	ψ0.0002	ψ0.020+	ψ0.0002	
Environmental Surcharge (ES)								
Cost Allowance Adjustment Factor 0.00000 0.0000 0			0.0018		0.0055	0.0018	0.0055	
Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0001 0.0001 0.0001 0.0001 0.0001 0.0001 0.0001 0.0001 0.0001 0.0002 vertherm Commercial/Industrial Medium Annual Use Rates - G-42, G-52 Energy Efficiency Charge \$0.0264 \$0.0502 \$0.0502 \$0.0264 \$0.0502 \$0.0002 \$0.0000 \$0.0002 \$0.0002 \$0.0002	5 \							
Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0001	•							
Residential Low Income Assistance Program (RLIAP) 6.9075 \$0.0071 \$0.0075 \$0.0071 \$0.0075 \$0.00628 \$0.0071 \$0.00628 \$0.0071 \$0.00628	- · · · · · · · · · · · · · · · · · · ·		0.0000		0.0000	0.0000	0.0000	
Commercial/Industrial Medium Annual Use Rates - G-42, G-52			0.0075		0.0071	0.0075	0.0071	
Energy Efficiency Charge	LDAC		\$0.0357		\$0.0628	\$0.0357	\$0.0628	per therm
Energy Efficiency Charge								
Energy Efficiency Charge	Commercial/Industrial Medium Annual Use Rates - G	3-42. G-52						
Demand Side Management Charge 0.0000 \$0.				\$0.0502				
Relief Holder and pond at Gas Street, Concord, NH 0.0000 0.0000 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0005 0.0000 0.0		0.0000		0.0000				
Manufactured Gas Plants	Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264	\$0.0502	
Environmental Surcharge (ES)	Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000				
Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071 LDAC \$0.0357 \$0.0628 \$0.0357 \$0.0628 \$0.0071 Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54 Energy Efficiency Charge \$0.0264 \$0.0502 Demand Side Management Charge 0.0000 0.0000 Conservation Charge (CCx) \$0.0264 \$0.0502 Relief Holder and pond at Gas Street, Concord, NH 0.0000 0.0000 Manufactured Gas Plants 0.0018 0.0055 Environmental Surcharge (ES) 0.0018 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071	Manufactured Gas Plants	0.0018		0.0055	_			
Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071 LDAC \$0.0357 \$0.0628 \$0.052 per therm Commercial/Industrial Large Annual Use Rates - G-43, G-54 Energy Efficiency Charge \$0.0264 \$0.0502 Demand Side Management Charge 0.0000 0.0000 Conservation Charge (CCx) \$0.0264 \$0.0502 Relief Holder and pond at Gas Street, Concord, NH 0.0000 0.0000 Manufactured Gas Plants 0.0018 0.0055 Environmental Surcharge (ES) 0.0018 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 Gas Restructuring Expense Factor (RCEF) 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 Residential Low Income Assistance Program (
Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0001 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.0075 0.0071 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.0	Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000	0.0000	
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54	• • • • • • • • • • • • • • • • • • • •				0.0000	0.0000		
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54 \$0.052 \$0.0502 \$0.0052 \$0.0052 \$0.0052 \$0.0052 \$0.0052 \$0.0052 \$0.0052 \$0.0053 \$0.0055 \$0.0048 \$0.0055 \$0.0048 \$0.0055 \$0.0044 \$0.0055 \$0.0004 \$0.0000 \$0.0000								
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54 Energy Efficiency Charge \$0.0264 \$0.0502 Demand Side Management Charge 0.0000 0.0000 Conservation Charge (CCx) \$0.0264 \$0.0502 \$0.0264 \$0.0502 Relief Holder and pond at Gas Street, Concord, NH 0.0000 0.0000 0.0005 0.0055 0.0055 0.0055 0.0018 0.0055 0.0018 0.0055 0.0018 0.0055 0.0018 0.0055 0.0000	0	_						
Energy Efficiency Charge	LDAC		\$0.0357		\$0.0628	\$0.0357	\$0.0628	per therm
Energy Efficiency Charge								
Energy Efficiency Charge	Commercial/Industrial Large Annual Use Rates - G-4	3, G-53, G-5	4					
Conservation Charge (CCx) \$0.0264 \$0.0502 \$0.0264 \$0.0502 Relief Holder and pond at Gas Street, Concord, NH Munifactured Gas Plants 0.0000 0.0005 0.0055 Environmental Surcharge (ES) 0.0018 0.0055 0.0018 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071				\$0.0502				
Relief Holder and pond at Gas Street, Concord, NH 0.0000 0.0000 Manufactured Gas Plants 0.0018 0.0055 Environmental Surcharge (ES) 0.0048 0.0055 0.0048 Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071	Demand Side Management Charge	0.0000		0.0000				
Manufactured Gas Plants 0.0018 0.0055 Environmental Surcharge (ES) 0.0048 0.0055 0.0048 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071	Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264	\$0.0502	
Environmental Surcharge (ES) 0.0018 0.0055 0.0018 0.0055 Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071	• ,	0.0000		0.0000				
Cost Allowance Adjustment Factor 0.0000 0.0000 0.0000 0.0000 Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071	Manufactured Gas Plants	0.0018		0.0055				
Gas Restructuring Expense Factor (GREF) 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0071 0.0071 0.0071 0.0071	Environmental Surcharge (ES)		0.0018		0.0055	0.0018	0.0055	
Rate Case Expense Factor (RCEF) 0.0000 0.0000 0.0000 0.0000 Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0075 0.0071	Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000	0.0000	
Residential Low Income Assistance Program (RLIAP) 0.0075 0.0071 0.0071	Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000	
	, , ,							
LDAC \$0.0357 \$0.0628 \$0.0357 \$0.0628 per therm	• , ,	-			0.0071			_
	LDAC		\$0.0357		\$0.0628	\$0.0357	\$0.0628	per therm

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Issued by:

Daniel G. Saad

Victor D. DelVecchio

Fitle: President

Title:

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS LIBERTY UTILITIES

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ATTACHMENT B

Schedule of Administrative Fees and Charges

Company Allowance Percentage 2013-14 2012-13

I.	Supplier Balancing Charge:	\$0.21	\$0.21 per MMBtu o	of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15%	15% of the Proceeds Capacity for Mitigat	from the Marketing of ion.
III.	Peaking Demand Charge	\$21.00	20.31	
IV.	Company Allowance Calculation (per Schedule 2	25)		
	153,	858,340	175,305,100	Total Sendout - Therms Jul-2013 - Jun-2014 Total Sendout - Therms Jul-2011 - Jun-2012
	151,	874,788	170,154,449	Total Throughput - Therms Jul-2013 - Jun-2014
				Total Throughput - Therms Jul-2011 - Jun-2012
	1,	983,552	5,150,651	Variance (Sendout - Throughput)

1.3%

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2.9% Variance / Total Sendout

III DELIVERY TERMS AND CONDITIONS

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ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
		37%	21%	4 2%	
G-41	Low Annual /High Winter Use	53.0%	21.0%	26.0%	100.0%
		54%	15%	31%	
G-51	Low Annual /Low Winter Use	77.4%	10.3%	12.3%	100.0%
		37%	21%	4 2%	
G-42	Medium Annual / High Winter	53.0%	21.0%	26.0%	100.0%
		54%	15%	31%	
G-52	High Annual / Low Winter Use	77.4%	10.3%	12.3%	100.0%
		37%	21%	4 2%	
G-43	High Annual / High Winter	53.0%	21.0%	26.0%	100.0%
		54%	15%	31%	
G-53	High Annual / Load Factor < 90%	77.4%	10.3%	12.3%	100.0%
		54%	15%	31%	
G-54	High Annual / Load Factor > 90%	77.4%	10.3%	12.3%	100.0%

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