

**Liberty Utilities (EnergyNorth Natural Gas) Corp.
Off Peak 2015 Summer Cost of Gas Filing**

Filed Tariff Sheets

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Dated: March 17, 2015
Effective: May 1, 2015

Issued by: _____
Daniel G. Saad

Title: President

Issued in compliance with NHPUC Order No. __,___ dated April __, 2015 in Docket DG 15-___.

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Dated: March 17, 2015
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Daniel G. Saad

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Issued in compliance with NHPUC Order No. __,__, dated April __, 2015 in Docket DG 15-__.

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 13.72			\$ 13.72	\$ 13.72			\$ 13.72
All therms	\$ 0.1813	\$ 0.8722	\$ 0.0772	\$ 1.1307	\$ 0.1813	\$ 0.3464	\$ 0.0772	\$ 0.6049
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 19.85			\$ 19.85	\$ 19.85			\$ 19.85
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3140	\$ 0.8722	\$ 0.0772	\$ 1.2634	\$ 0.3140	\$ 0.3464	\$ 0.0772	\$ 0.7376
All therms over the first block per month at	\$ 0.2594	\$ 0.8722	\$ 0.0772	\$ 1.2088	\$ 0.2594	\$ 0.3464	\$ 0.0772	\$ 0.6830
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 7.94			\$ 7.94	\$ 7.94			\$ 7.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1256	\$ 0.8722	\$ 0.0772	\$ 1.0750	\$ 0.1256	\$ 0.3464	\$ 0.0772	\$ 0.5492
All therms over the first block per month at	\$ 0.1038	\$ 0.8722	\$ 0.0772	\$ 1.0532	\$ 0.1038	\$ 0.3464	\$ 0.0772	\$ 0.5274
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 46.71			\$ 46.71	\$ 46.71			\$ 46.71
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3727	\$ 0.8758	\$ 0.0628	\$ 1.3113	\$ 0.3727	\$ 0.3613	\$ 0.0628	\$ 0.7968
All therms over the first block per month at	\$ 0.2424	\$ 0.8758	\$ 0.0628	\$ 1.1810	\$ 0.2424	\$ 0.3613	\$ 0.0628	\$ 0.6665
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 140.13			\$ 140.13	\$ 140.13			\$ 140.13
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3483	\$ 0.8758	\$ 0.0628	\$ 1.2869	\$ 0.3483	\$ 0.3613	\$ 0.0628	\$ 0.7724
All therms over the first block per month at	\$ 0.2302	\$ 0.8758	\$ 0.0628	\$ 1.1688	\$ 0.2302	\$ 0.3613	\$ 0.0628	\$ 0.6543
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 601.38			\$ 601.38	\$ 601.38			\$ 601.38
All therms over the first block per month at	\$ 0.2140	\$ 0.8758	\$ 0.0628	\$ 1.1526	\$ 0.2140	\$ 0.3613	\$ 0.0628	\$ 0.6381
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 46.71			\$ 46.71	\$ 46.71			\$ 46.71
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1995	\$ 0.8476	\$ 0.0628	\$ 1.1099	\$ 0.1995	\$ 0.3089	\$ 0.0628	\$ 0.5712
All therms over the first block per month at	\$ 0.1288	\$ 0.8476	\$ 0.0628	\$ 1.0392	\$ 0.1288	\$ 0.3089	\$ 0.0628	\$ 0.5005
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 140.13			\$ 140.13	\$ 140.13			\$ 140.13
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1929	\$ 0.8476	\$ 0.0628	\$ 1.1033	\$ 0.1929	\$ 0.3089	\$ 0.0628	\$ 0.5646
All therms over the first block per month at	\$ 0.1309	\$ 0.8476	\$ 0.0628	\$ 1.0413	\$ 0.1309	\$ 0.3089	\$ 0.0628	\$ 0.5026
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 618.89			\$ 618.89	\$ 618.89			\$ 618.89
All therms over the first block per month at	\$ 0.1377	\$ 0.8476	\$ 0.0628	\$ 1.0481	\$ 0.1377	\$ 0.3089	\$ 0.0628	\$ 0.5094
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 618.89			\$ 618.89	\$ 618.89			\$ 618.89
All therms over the first block per month at	\$ 0.0475	\$ 0.8476	\$ 0.0628	\$ 0.9579	\$ 0.0475	\$ 0.3089	\$ 0.0628	\$ 0.4192

Dated: March 17, 2015

Effective: May 1, 2015

Issued in compliance with NHPUC Order No. _____ dated April __, 2015 in Docket DG 15-_____.

Issued by:

Daniel G. Saad
President

Title:

Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2015 THROUGH OCTOBER 31, 2015
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 4,555,574	
Supply Costs:	3,743,899	
Storage Gas:		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
Produced Gas:	\$ 140,611	
Hedged Contract (Savings)/Loss	<u>\$ (148,540)</u>	
Unadjusted Anticipated Cost of Gas		\$ 8,291,543
Adjustments:		
Prior Period (Over)/Under Recovery (as of October 31, 2014)	\$ (1,210,302)	
Interest	(30,298)	
Prior Period Adjustments	-	
Broker Revenues	-	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release Margin	-	
Hedging Costs	-	
Fixed Price Option Administrative Costs	-	
Total Adjustments	<u>(1,240,600)</u>	
Total Anticipated Direct Cost of Gas		\$ 7,050,943
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 05/01/15 - 10/31/15)	\$ 8,291,543	
Working Capital Rate - Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 10,538	
Plus: Working Capital Reconciliation (Acct 1163-1424)	<u>7,961</u>	
Total Working Capital Allowance		\$ 18,499
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 05/01/15 - 10/31/15)	\$ 8,291,543	
Less: Refunds	-	
Plus: Total Working Capital	18,499	
Plus: Prior Period (Over)/Under Recovery	<u>(1,210,302)</u>	
Subtotal	\$ 7,099,740	
Bad Debt Percentage	<u>1.16%</u>	
Bad Debt Allowance	\$ 82,357	
Plus: Bad Debt Reconciliation (Acct 1163-1754)	<u>-</u>	
Total Bad Debt Allowance		82,357
Production and Storage Capacity		-
Miscellaneous Overhead (05/01/15 - 10/31/15)	\$ 13,170	
Times Summer Sales	19,903	
Divided by Total Sales	<u>95,853</u>	
Miscellaneous Overhead		<u>2,735</u>
Total Anticipated Indirect Cost of Gas		\$ 103,590
Total Cost of Gas		<u>\$ 7,154,534</u>

Dated: March 17, 2015

Issued by: _____

Effective: May 1, 2015

Daniel G. Saad
President

Issued in compliance with NHPUC Order No. __, __ dated April __, 2015 in Docket DG 15-__.

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

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 7,050,943	
Projected Prorated Sales (05/01/15 - 10/31/15)	20,651,423	
Direct Cost of Gas Rate		\$ 0.3414 per therm
Demand Cost of Gas Rate	\$ 4,555,574	\$ 0.2206 per therm
Commodity Cost of Gas Rate	3,735,970	\$ 0.1809 per therm
Adjustment Cost of Gas Rate	<u>(1,240,600)</u>	<u>\$ (0.0601) per therm</u>
Total Direct Cost of Gas Rate	\$ 7,050,943	\$ 0.3414 per therm
Total Anticipated Indirect Cost of Gas	\$ 103,590	
Projected Prorated Sales (05/01/15 - 10/31/15)	20,651,423	
Indirect Cost of Gas		\$ 0.0050 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/15		\$ 0.3464 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/2015	COGsr	\$ 0.3464 /therm
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Maximum (COG + 25%) \$ 0.4330

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2015	COGsl	\$ 0.3089 /therm
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Average Demand Cost of Gas Rate Effective 05/01/15	\$ 0.2206		
*Times: Low Winter Use Ratio (Summer)	0.8113	Maximum (COG + 25%)	\$ 0.3861
Times: Correction Factor	<u>1.0233</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1831		
Commodity Cost of Gas Rate	\$ 0.1809		
Adjustment Cost of Gas Rate	\$ (0.0601)		
Indirect Cost of Gas Rate	<u>\$ 0.0050</u>		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.3089		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2015	COGsh	\$ 0.3613 /therm
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Average Demand Cost of Gas Rate Effective 05/01/15	\$ 0.2206		
*Times: High Winter Use Ratio (Summer)	1.0433	Maximum (COG + 25%)	\$ 0.4516
Times: Correction Factor	<u>1.0233</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.2355		
Commodity Cost of Gas Rate	\$ 0.1809		
Adjustment Cost of Gas Rate	\$ (0.0601)		
Indirect Cost of Gas Rate	<u>\$ 0.0050</u>		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.3613		

Dated: March 17, 2015

Issued by: /s/ Daniel G. Saad

Effective: May 1, 2015

Title: Daniel G. Saad
President

Issued in compliance with NHPUC Order No. __, __ dated April __, 2015 in Docket DG 15-__.

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 13.72			\$ 13.72	\$ 13.72			\$ 13.72
All Therms	\$ 0.1813	\$ 0.8722	\$ 0.0772	\$ 1.1307	\$ 0.1813	\$ 0.3464	\$ 0.0772	\$ 0.6049
					\$ 0.1813	\$ 0.3936	\$ 0.0772	\$ 0.6521
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 19.85			\$ 19.85	\$ 19.85			\$ 19.85
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3140	\$ 0.8722	\$ 0.0772	\$ 1.2634	\$ 0.3140	\$ 0.3464	\$ 0.0772	\$ 0.7376
					\$ 0.3140	\$ 0.3936	\$ 0.0772	\$ 0.7848
All therms over the first block per month at	\$ 0.2594	\$ 0.8722	\$ 0.0772	\$ 1.2088	\$ 0.2594	\$ 0.3464	\$ 0.0772	\$ 0.6830
					\$ 0.2594	\$ 0.3936	\$ 0.0772	\$ 0.7302
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 7.94			\$ 7.94	\$ 7.94			\$ 7.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1256	\$ 0.8722	\$ 0.0772	\$ 1.0750	\$ 0.1256	\$ 0.3464	\$ 0.0772	\$ 0.5492
					\$ 0.1256	\$ 0.3936	\$ 0.0772	\$ 0.5964
All therms over the first block per month at	\$ 0.1038	\$ 0.8722	\$ 0.0772	\$ 1.0532	\$ 0.1038	\$ 0.3464	\$ 0.0772	\$ 0.5274
					\$ 0.1038	\$ 0.3936	\$ 0.0772	\$ 0.5746
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 46.71			\$ 46.71	\$ 46.71			\$ 46.71
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3727	\$ 0.8758	\$ 0.0628	\$ 1.3113	\$ 0.3727	\$ 0.3613	\$ 0.0628	\$ 0.7968
					\$ 0.3727	\$ 0.3956	\$ 0.0628	\$ 0.8311
All therms over the first block per month at	\$ 0.2424	\$ 0.8758	\$ 0.0628	\$ 1.1810	\$ 0.2424	\$ 0.3613	\$ 0.0628	\$ 0.6665
					\$ 0.2424	\$ 0.3956	\$ 0.0628	\$ 0.7008
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 140.13			\$ 140.13	\$ 140.13			\$ 140.13
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3483	\$ 0.8758	\$ 0.0628	\$ 1.2869	\$ 0.3483	\$ 0.3613	\$ 0.0628	\$ 0.7724
					\$ 0.3483	\$ 0.3956	\$ 0.0628	\$ 0.8067
All therms over the first block per month at	\$ 0.2302	\$ 0.8758	\$ 0.0628	\$ 1.1688	\$ 0.2302	\$ 0.3613	\$ 0.0628	\$ 0.6543
					\$ 0.2302	\$ 0.3956	\$ 0.0628	\$ 0.6886
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 601.38			\$ 601.38	\$ 601.38			\$ 601.38
All therms over the first block per month at	\$ 0.2140	\$ 0.8758	\$ 0.0628	\$ 1.1526	\$ 0.2140	\$ 0.3613	\$ 0.0628	\$ 0.6381
					\$ 0.2140	\$ 0.3956	\$ 0.0628	\$ 0.6724
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 46.71			\$ 46.71	\$ 46.71			\$ 46.71
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1995	\$ 0.8476	\$ 0.0628	\$ 1.1099	\$ 0.1995	\$ 0.3089	\$ 0.0628	\$ 0.5712
					\$ 0.1995	\$ 0.3877	\$ 0.0628	\$ 0.6500
All therms over the first block per month at	\$ 0.1288	\$ 0.8476	\$ 0.0628	\$ 1.0392	\$ 0.1288	\$ 0.3089	\$ 0.0628	\$ 0.5005
					\$ 0.1288	\$ 0.3877	\$ 0.0628	\$ 0.5793
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 140.13			\$ 140.13	\$ 140.13			\$ 140.13
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1929	\$ 0.8476	\$ 0.0628	\$ 1.1033	\$ 0.1929	\$ 0.3089	\$ 0.0628	\$ 0.5646
					\$ 0.1929	\$ 0.3877	\$ 0.0628	\$ 0.6434
All therms over the first block per month at	\$ 0.1309	\$ 0.8476	\$ 0.0628	\$ 1.0413	\$ 0.1309	\$ 0.3089	\$ 0.0628	\$ 0.5026
					\$ 0.1309	\$ 0.3877	\$ 0.0628	\$ 0.5814
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 618.89			\$ 618.89	\$ 618.89			\$ 618.89
All therms over the first block per month at	\$ 0.1377	\$ 0.8476	\$ 0.0628	\$ 1.0481	\$ 0.1377	\$ 0.3089	\$ 0.0628	\$ 0.5094
					\$ 0.1377	\$ 0.3877	\$ 0.0628	\$ 0.5882
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 618.89			\$ 618.89	\$ 618.89			\$ 618.89
All therms over the first block per month at	\$ 0.0475	\$ 0.8476	\$ 0.0628	\$ 0.9579	\$ 0.0475	\$ 0.3089	\$ 0.0628	\$ 0.4192
					\$ 0.0475	\$ 0.3877	\$ 0.0628	\$ 0.4980

Dated: February 23, 2015 March 17, 2015

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Issued in compliance with NHPUC Order No. 25,730 dated October 31, 2014 in Docket DG 14-220.

Issued by:

Daniel G. Saad
President

Title:

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

	<u>(Col-2)</u>	<u>(Col-3)</u>	<u>(Col 2)</u>	<u>(Col 3)</u>
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas				
Demand Costs:	\$ 8,363,976		\$ 4,555,574	
Supply Costs:	\$ 51,975,295		3,743,899	
Storage Gas				
Demand, Capacity:	1,006,209		-	
Commodity Costs:	7,630,253		-	
Produced Gas	5,455,799		140,611	
Hedged Contract Savings	132,716		(148,540)	
	<u> </u>		<u> </u>	
Unadjusted Anticipated Cost of Gas		\$ 74,564,248		\$ 8,291,543
Adjustments				
Prior Period (Over)/Under Recovery (as of May 31, 2013 October 31, 2013)	\$ 14,889,808		\$ (1,210,302)	
Interest	323,286		(30,298)	
Prior Period Adjustments	<u> </u>		<u> </u>	
Broker Revenues	(1,099,927)		-	
Refunds from Suppliers	<u> </u>		<u> </u>	
Fuel Financing	<u> </u>		<u> </u>	
Transportation CGA Revenues	(362,666)		-	
Interruptible Sales Margin	<u> </u>		<u> </u>	
Capacity Release and Off System Sales Margin	(2,674,599)		-	
Hedging Costs	197,835		-	
Fixed Price Option Administrative Costs	50,689		-	
Total Adjustments	<u>11,324,427</u>		<u>(1,240,600)</u>	
Total Anticipated Direct Cost of Gas		\$ 85,888,675		\$ 7,050,943
Anticipated Indirect Cost of Gas				
Working Capital				
Total anticipated Direct Cost of Gas (11/01/2014 - 04/30/2015)(05/01/15 - 10/31/15)	\$ 74,564,248		\$ 8,291,543	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	0.127%		0.127%	
Working Capital	94,762		\$ 10,538	
Plus: Working Capital Reconciliation (Acct 142-20)(Acct 1163-1424)	<u>34,381</u>		<u>7,961</u>	
Total Working Capital Allowance		\$ 129,143		\$ 18,499
Bad Debt				
Total anticipated Direct Cost of Gas (11/01/2014 - 04/30/2015)(05/01/15 - 10/31/15)	\$ 74,564,248		\$ 8,291,543	
Less: Refunds	-		-	
Plus: Total Working Capital	129,143		18,499	
Plus: Prior Period (Over)/Under Recovery	<u>14,889,808</u>		<u>(1,210,302)</u>	
Subtotal	\$ 89,583,200		\$ 7,099,740	
Bad Debt Percentage	1.16%		1.16%	
Bad Debt Allowance	1,035,567		\$ 82,357	
Plus: Bad Debt Reconciliation (Acct 175-52)(Acct 1163-1754)	<u>(511,857)</u>		<u> </u>	
Total Bad Debt Allowance		523,700		82,357
Production and Storage Capacity		<u>1,980,428</u>		<u> </u>
Miscellaneous Overhead (11/01/2013 - 04/30/2014)(05/01/14 - 10/31/14)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	75,960		19,903	
Divided by Total Sales	<u>95,853</u>		<u>95,853</u>	
Miscellaneous Overhead		<u>10,435</u>		<u>2,735</u>
Total Anticipated Indirect Cost of Gas		\$ 2,643,706		\$ 103,590
Total Cost of Gas		<u>\$ 88,532,383</u>		<u>\$ 7,154,534</u>

Dated: ~~October 15, 2014~~ March 17, 2015

Issued by:

Effective: ~~November 1, 2014~~ May 1, 2015

Title:

Daniel G. Saad
President

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~~Issued in compliance with NHPUC Order No. 25,730 dated October 31, 2014 in Docket DG 14-220.~~

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

(Col 1)	(Col-2)	(Col-3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 85,888,675		\$ 7,050,943	
Projected Prorated Sales (05/01/14 - 10/31/14) (11/01/13 - 04/30/14)	76,121,808		20,651,423	
Direct Cost of Gas Rate		1.1283		\$ 0.3414 per therm
Demand Cost of Gas Rate	\$ 9,370,185	0.1231	\$ 4,555,574	\$ 0.2206
Commodity Cost of Gas Rate	65,194,063	0.8564	3,735,970	\$ 0.1809
Adjustment Cost of Gas Rate	11,324,427	0.1488	(1,240,600)	\$ (0.0601)
Total Direct Cost of Gas Rate	\$ 85,888,675	1.1283	\$ 7,050,943	\$ 0.3414
Total Anticipated Indirect Cost of Gas	\$ 2,643,707		\$ 103,590	
Projected Prorated Sales (05/01/15 - 10/31/15) (11/01/14 - 04/30/15)	76,121,808		20,651,423	
Indirect Cost of Gas		\$ 0.0347		\$ 0.0050 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/15				\$ 0.3464 per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14		\$ 1.1630		

RESIDENTIAL COST OF GAS RATE - 05/01/2015	COGsr	\$ 0.3464 /therm
RESIDENTIAL COST OF GAS RATE - 11/01/15	COGsr	\$ 1.1630 /therm
Change in rate due to change in under/over recovery		per therm
RESIDENTIAL COST OF GAS RATE - 12/01/2014	COGsr	\$ 1.1630 /therm
Change in Rate due to change in under/over recovery		\$ (0.0931) per therm
RESIDENTIAL COST OF GAS RATE - 01/01/2015	COGsr	\$ 1.0699 /therm
Change in Rate due to change in under/over recovery		\$ (0.1460) per therm
RESIDENTIAL COST OF GAS RATE - 2/1/2015	COGsr	\$ 0.9239 /therm
Change in Rate due to change in under/over recovery		\$ (0.0517) per therm
RESIDENTIAL COST OF GAS RATE - 3/1/2015	COGsr	\$ 0.8722 /therm

Maximum (COG + 25%) \$ 1.4538 \$ 0.4330

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2015	COGsl	\$ 0.3089 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2014	COGsl	\$ 1.1384 /therm
Change in rate due to change in under/over recovery		per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/2014	COGsl	\$ 1.1384 /therm
Change in Rate due to change in under/over recovery		\$ (0.0931) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/2015	COGsl	\$ 1.0453 /therm
Change in Rate due to change in under/over recovery		\$ (0.1460) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2015	COGsl	\$ 0.8993 /therm
Change in Rate due to change in under/over recovery		\$ (0.0517) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2015	COGsl	\$ 0.8476 /therm

Average Demand Cost of Gas Rate Effective 11/01/13 05/01/2014	\$ 0.1231	\$ 0.1221	Maximum	(COG + 25%)	\$ 1.4230	\$ 0.3861
Times: Low Winter Use Ratio (Summer)	0.8143	0.8113				
Times: Correction Factor	0.9864	1.0233				
Adjusted Demand Cost of Gas Rate	\$ 0.0985	\$ 0.1014				
Commodity Cost of Gas Rate	\$ 0.8564	\$ 0.8300				
Adjustment Cost of Gas Rate	0.1488	0.0196				
Indirect Cost of Gas Rate	0.0347	0.0400				
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.1384	\$ 0.9910				

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2015	COGsh	\$ 0.3613 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2014	COGsh	\$ 1.1666 /therm
Change in rate due to change in under/over recovery		per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2014	COGsh	\$ 1.1666 /therm
Change in Rate due to change in under/over recovery		\$ (0.0931) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2015	COGsh	\$ 1.0735 /therm
Change in Rate due to change in under/over recovery		\$ (0.1460) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2015	COGsh	\$ 0.9275 /therm
Change in Rate due to change in under/over recovery		\$ (0.0517) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2015	COGsh	\$ 0.8758 /therm

Average Demand Cost of Gas Rate Effective 11/01/13 05/01/2014	\$ 0.1231	\$ 0.1221	Maximum	(COG + 25%)	\$ 0.8758	\$ 0.4516
Times: High Winter Use Ratio (Summer)	1.0433	1.0433				
Times: Correction Factor	0.9864	1.0233				
Adjusted Demand Cost of Gas Rate	\$ 0.1268	\$ 0.1304				
Commodity Cost of Gas Rate	\$ 0.8564	\$ 0.8300	Minimum			
Adjustment Cost of Gas Rate	0.1488	0.0196	Maximum			
Indirect Cost of Gas Rate	0.0347	0.0400				
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 1.1666	\$ 1.0200				

Dated: February 23, 2015 March 17, 2015

Issued by: _____

Effective: March 1, 2015 May 1, 2015

Title: Daniel G. Saad
President

Issued in compliance with NHPUC Order No. __, __ dated April __, 2015 in Docket DG 15-____.
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