

**CHECK SHEET**

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<b><u>Page</u></b>	<b><u>Revision</u></b>
Title	Original
1	Second Revised
2	Original
3	Second Revised
4	Original
5	Original
6	First Revised
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	Original
29	Original
30	Original

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David R. Swain  
Title: President

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<b><u>Page</u></b>	<b><u>Revision</u></b>
61	Original
62	Original
63	Original
64	Original
65	Original
66	Original
67	Original
68	Original
69	Original
70	Original
71	Original
72	Original
73	Original
74	Second Revised
75	Original
76	First Revised
77	Second Revised
78	First Revised
79	First Revised
80	First Revised
81	First Revised
82	First Revised
83	Original
84	Original
85	Original
86	Original
87	Original
88	Original
89	First Revised
90	Original
91	Original
92	Original
93	Original
94	Original

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**CHECK SHEET (Cont'd)**

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<b><u>Page</u></b>	<b><u>Revision</u></b>
Attachment A	Original
Attachment B	First Revised
Attachment C	First Revised

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**II RATE SCHEDULES**  
**FIRM RATE SCHEDULES**

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$15.24			\$ 15.24	\$ 15.24			\$ 15.24
All therms	\$ 0.2014	\$ 0.7516	\$ 0.1014	\$ 1.0544	\$ 0.2014	\$ 0.3421	\$ 0.0937	\$ 0.6372
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$22.04			\$ 22.04	\$ 22.04			\$ 22.04
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3486	\$ 0.7516	\$ 0.1014	\$ 1.2016	\$ 0.3486	\$ 0.3421	\$ 0.0937	\$ 0.7844
All therms over the first block per month at	\$ 0.2885	\$ 0.7516	\$ 0.1014	\$ 1.1415	\$ 0.2885	\$ 0.3421	\$ 0.0937	\$ 0.7243
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$8.82			\$ 8.82	\$ 8.82			\$ 8.82
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1394	\$ 0.7516	\$ 0.1014	\$ 0.9924	\$ 0.1394	\$ 0.3421	\$ 0.0937	\$ 0.5752
All therms over the first block per month at	\$ 0.1153	\$ 0.7516	\$ 0.1014	\$ 0.9683	\$ 0.1153	\$ 0.3421	\$ 0.0937	\$ 0.5511
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$48.24			\$ 48.24	\$ 48.24			\$ 48.24
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3956	\$ 0.7454	\$ 0.0685	\$ 1.2095	\$ 0.3956	\$ 0.3558	\$ 0.0793	\$ 0.8307
All therms over the first block per month at	\$ 0.2657	\$ 0.7454	\$ 0.0685	\$ 1.0796	\$ 0.2657	\$ 0.3558	\$ 0.0793	\$ 0.7008
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$144.73			\$ 144.73	\$ 144.73			\$ 144.73
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3598	\$ 0.7454	\$ 0.0685	\$ 1.1737	\$ 0.3598	\$ 0.3558	\$ 0.0793	\$ 0.7949
All therms over the first block per month at	\$ 0.2396	\$ 0.7454	\$ 0.0685	\$ 1.0535	\$ 0.2396	\$ 0.3558	\$ 0.0793	\$ 0.6747
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$621.12			\$ 621.12	\$ 621.12			\$ 621.12
All therms over the first block per month at	\$ 0.2210	\$ 0.7454	\$ 0.0685	\$ 1.0349	\$ 0.1011	\$ 0.3558	\$ 0.0793	\$ 0.5362
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$48.24			\$ 48.24	\$ 48.24			\$ 48.24
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2384	\$ 0.7647	\$ 0.0685	\$ 1.0716	\$ 0.2384	\$ 0.3076	\$ 0.0793	\$ 0.6253
All therms over the first block per month at	\$ 0.1549	\$ 0.7647	\$ 0.0685	\$ 0.9881	\$ 0.1549	\$ 0.3076	\$ 0.0793	\$ 0.5418
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$144.73			\$ 144.73	\$ 144.73			\$ 144.73
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2047	\$ 0.7647	\$ 0.0685	\$ 1.0379	\$ 0.1484	\$ 0.3076	\$ 0.0793	\$ 0.5353
All therms over the first block per month at	\$ 0.1364	\$ 0.7647	\$ 0.0685	\$ 0.9696	\$ 0.0843	\$ 0.3076	\$ 0.0793	\$ 0.4712
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$639.21			\$ 639.21	\$ 639.21			\$ 639.21
All therms over the first block per month at	\$ 0.1430	\$ 0.7647	\$ 0.0685	\$ 0.9762	\$ 0.0687	\$ 0.3076	\$ 0.0793	\$ 0.4556
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$639.21			\$ 639.21	\$ 639.21			\$ 639.21
All therms over the first block per month at	\$ 0.0546	\$ 0.7647	\$ 0.0685	\$ 0.8878	\$ 0.0296	\$ 0.3076	\$ 0.0793	\$ 0.4165

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NHPUC No. 8 - GAS  
LIBERTY UTILITIES

First Revised Page 76  
Superseding Original Page 76

Anticipated Cost of Gas

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2015 THROUGH APRIL 30, 2016  
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
<b><u>ANTICIPATED DIRECT COST OF GAS</u></b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$ 7,958,775	
Supply Costs:	51,450,609	
<b>Storage Gas:</b>		
Demand, Capacity:	\$ 987,267	
Commodity Costs:	5,489,978	
<b>Produced Gas:</b>	3,547,477	
<b>Hedged Contract (Saving)/Loss</b>	176,262	
<b>Hedge Underground Storage Contract (Saving)/Loss</b>	<u>-</u>	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 69,610,368
<b>Adjustments:</b>		
Prior Period (Over)/Under Recovery (as of 05/01/15)	\$ (4,339,198)	
Interest	(140,799)	
Prior Period Adjustments	-	
Broker Revenues	(1,917,919)	
Refunds from Suppliers	(358,691)	
Fuel Financing	-	
Transportation CGA Revenues	35,761	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(3,512,739)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	<u>49,565</u>	
<b>Total Adjustments</b>		<u>(10,184,020)</u>
<b>Total Anticipated Direct Cost of Gas</b>		\$ 59,426,348
<b>Anticipated Indirect Cost of Gas</b>		
<b>Working Capital:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/15 - 04/30/16	\$ 69,610,368	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	<u>0.127%</u>	
Working Capital	\$ 88,467	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>(28,115)</u>	
Total Working Capital Allowance		60,352
<b>Bad Debt:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/15 - 04/30/16	\$ 69,610,368	
Less: Refunds	(358,691)	
Plus: Total Working Capital	60,352	
Plus: Prior Period (Over)/Under Recovery	<u>(4,339,198)</u>	
Subtotal	\$ 64,972,831	
Bad Debt Percentage	<u>3.47%</u>	
Bad Debt Allowance	\$ 2,254,557	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>720,643</u>	
Total Bad Debt Allowance		\$ 2,975,200
<b>Production and Storage Capacity</b>		\$ 1,980,428
Miscellaneous Overhead (11/01/15 - 04/30/16)	\$ 13,170	
Times Winter Sales	85,914	
Divided by Total Sales	<u>110,150</u>	
<b>Miscellaneous Overhead</b>		<u>10,272</u>
<b>Total Anticipated Indirect Cost of Gas</b>		\$ 5,026,252
<b>Total Cost of Gas</b>		<u>\$ 64,452,601</u>

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**CALCULATION OF FIRM SALES COST OF GAS RATE**  
**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2015 THROUGH APRIL 30, 2016**  
**(Refer to Text in Section 16 Cost of Gas Clause)**

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 59,426,348	
Projected Prorated Sales (11/01/15 - 04/30/16)	85,749,300	
<b>Direct Cost of Gas Rate</b>		\$ 0.6930 per therm
<b>Demand Cost of Gas Rate</b>	\$ 8,946,041	\$ 0.1043 per therm
<b>Commodity Cost of Gas Rate</b>	60,664,327	\$ 0.7075 per therm
<b>Adjustment Cost of Gas Rate</b>	(10,184,020)	\$ (0.1188) per therm
<b>Total Direct Cost of Gas Rate</b>	\$ 59,426,348	\$ 0.6930 per therm
Total Anticipated Indirect Cost of Gas	\$ 5,026,252	
Projected Prorated Sales (11/01/15 - 04/30/16)	85,749,300	
<b>Indirect Cost of Gas</b>		\$ 0.0586 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/15</b>		<b>\$ 0.7516 per therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 11/01/15</b>		<b>COGwr \$ 0.7516 /therm</b>

Maximum (COG + 25%) \$ 0.9395

<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 11/01/15</b>	<b>COGwl</b>	<b>\$ 0.7647 /therm</b>
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Average Demand Cost of Gas Rate Effective 11/01/15	\$ 0.1043		
Times: Low Winter Use Ratio (Winter)	1.1498	Maximum (COG + 25%)	\$ 0.9559
Times: Correction Factor	0.9794		
Adjusted Demand Cost of Gas Rate	\$ 0.1174		
Commodity Cost of Gas Rate	\$ 0.7075		
Adjustment Cost of Gas Rate	\$ (0.1188)		
Indirect Cost of Gas Rate	\$ 0.0586		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.7647		

<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 11/01/15</b>	<b>COGwh</b>	<b>\$ 0.7454 /therm</b>
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Average Demand Cost of Gas Rate Effective 11/01/15	\$ 0.1043		
Times: High Winter Use Ratio (Winter)	0.9607	Maximum (COG + 25%)	\$ 0.9318
Times: Correction Factor	0.9794		
Adjusted Demand Cost of Gas Rate	\$ 0.0981		
Commodity Cost of Gas Rate	\$ 0.7075		
Adjustment Cost of Gas Rate	\$ (0.1188)		
Indirect Cost of Gas Rate	\$ 0.0586		
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.7454		

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**II. RATE SCHEDULES**  
**CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE**  
**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2015 THROUGH APRIL 30, 2016**  
**(Refer to Text in Section 17(A) Fixed Price Option Program)**

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 59,426,348	
Projected Prorated Sales (11/01/15 - 04/30/15)	85,749,300	
<b>Direct Cost of Gas Rate</b>		\$ 0.6930 per therm
<b>Demand Cost of Gas Rate</b>	\$ 8,946,041	\$ 0.1043 per therm
<b>Commodity Cost of Gas Rate</b>	60,664,327	\$ 0.7075 per therm
<b>Adjustment Cost of Gas Rate</b>	(10,184,020)	\$ (0.1188) per therm
<b>Total Direct Cost of Gas Rate</b>	\$ 59,426,348	\$ 0.6930 per therm
Total Anticipated Indirect Cost of Gas	\$ 5,026,252	
Projected Prorated Sales (11/01/15 - 04/30/15)	85,749,300	
<b>Indirect Cost of Gas</b>		\$ 0.0586 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (05/01/15)</b>		<b>\$ 0.7516</b>
<b>FPO Risk Premium</b>		<b>\$ 0.0200</b>
<b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (05/01/15)</b>		<b>\$ 0.7716</b>
<b>RESIDENTIAL COST OF GAS RATE - 11/01/15</b>	<b>COGwr</b>	<b>\$ 0.7716 /therm</b>

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**II. RATE SCHEDULES**

**Calculation of Firm Transportation Cost of Gas Rate**

**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2015 THROUGH APRIL 30, 2016**

**(Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)**

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,176,481		
LNG	<u>2,370,996</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	3,547,477		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>9.9%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 351,200</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	85,913,727	64.0%	
FIRM TRANSPORTATION SUBJECT TO FTCG	<u>48,417,049</u>	<u>36.0%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	134,330,777	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	36.0%	x	\$ 351,200 = \$ 126,584
PRIOR (OVER) OR UNDER COLLECTION			<u>(162,345)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ (35,761)
PROJECTED FIRM TRANSPORTATION THROUGHPUT			48,417,049
FIRM TRANSPORTATION COST OF GAS			(\$0.0007)

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**Environmental Surcharge - Manufactured Gas Plants**

**Manufactured Gas Plants**

Required annual Environmental increase \$2,651,933

DG 10-17 Base Rate Revision Collections \$0

Environmental Subtotal \$2,651,933

Overall Annual Net Increase to Rates \$2,651,933

Estimated weather normalized firm therms billed for the  
twelve months ended 10/31/16 - sales and transportation 184,393,263 therms

Surcharge per therm \$0.0144 per therm

**Total Environmental Surcharge** \$0.0144

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Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty Utilities  
Local Distribution Adjustment Charge (LDAC) increase due to Rate Case Expense and Recoupment  
For LDAC effective November 1, 2015 - December 31, 2016  
Docket No. DG 14-180

1	Rate Case Expense in Docket No. DG 14-180	\$411,782
2	Recoupment in Docket No. DG 14-180	<u>\$2,990,348</u>
3		\$3,402,130
4		
5	Rate Case Expense Overcollection in Docket No. DG 10-017	(\$129,262)
6		
7	Estimated July 2015 - October 2015 Recoveries	(\$281,992)
8		
9	Estimated November 2015 - December 2016 Remaining Recovery	\$2,990,876
10	Estimated November 2015 - December 2016 Interest	<u>\$50,283</u>
11		
12	Total Remaining Recovery	\$3,041,159
13		
14	Estimated November 2015 - December 2016 Sales (therms)	217,953,914
15		
16	RCE rate per therm November 2015 - December 2016	\$0.0140

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First Revised Page 82  
Superseding Original Page 82

**Local Distribution Adjustment Charge Calculation**

		<b>Sales Customers</b>	<b>Transportation Customers</b>
<b><u>Residential Non Heating Rates - R-1</u></b>			
Energy Efficiency Charge	\$0.0585		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0585	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0144		
Environmental Surcharge (ES)		0.0144	
Interruptible Transportation Margin Credit (ITMC)		0.0000	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0140	
Residential Low Income Assistance Program (RLIAP)		0.0145	
<b>LDAC</b>		<b>\$0.1014</b>	<b>per therm</b>
<b><u>Residential Heating Rates - R-3, R-4</u></b>			
Energy Efficiency Charge	\$0.0585		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0585	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0144		
Environmental Surcharge (ES)		0.0144	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0140	
Residential Low Income Assistance Program (RLIAP)		0.0145	
<b>LDAC</b>		<b>\$0.1014</b>	<b>per therm</b>
<b><u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u></b>			
Energy Efficiency Charge	\$0.0256		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0256	\$0.0256
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0144		
Environmental Surcharge (ES)		0.0144	0.0144
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0140	0.0140
Residential Low Income Assistance Program (RLIAP)		0.0145	0.0145
<b>LDAC</b>		<b>\$0.0685</b>	<b>\$0.0685 per therm</b>
<b><u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u></b>			
Energy Efficiency Charge	\$0.0256		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0256	\$0.0256
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0144		
Environmental Surcharge (ES)		0.0144	0.0144
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0140	0.0140
Residential Low Income Assistance Program (RLIAP)		0.0145	0.0145
<b>LDAC</b>		<b>\$0.0685</b>	<b>\$0.0685 per therm</b>
<b><u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u></b>			
Energy Efficiency Charge	\$0.0256		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0256	\$0.0256
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0144		
Environmental Surcharge (ES)		0.0144	0.0144
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0140	0.0140
Residential Low Income Assistance Program (RLIAP)		0.0145	0.0145
<b>LDAC</b>		<b>\$0.0685</b>	<b>\$0.0685 per therm</b>

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### III DELIVERY TERMS AND CONDITIONS

#### ATTACHMENT B

#### Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.24 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	\$ 12.89 MMBTU of Peak MDQ
IV.	Company Allowance Calculation (per Schedule 25)	
		177,437,780 Total Sendout - Therms Jul-2013 - Jun-2014
		<u>174,430,425</u> Total Throughput - Therms Jul-2013 - Jun-2014
		3,007,355 Variance (Sendout - Throughput)
	Company Allowance Percentage 2015-16	1.7% Variance / Total Sendout

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### III DELIVERY TERMS AND CONDITIONS

#### ATTACHMENT C

#### Capacity Allocators

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	47.7%	20.1%	32.2%	100.0%
G-51	Low Annual /Low Winter Use	76.6%	9.0%	14.4%	100.0%
G-42	Medium Annual / High Winter	47.7%	20.1%	32.2%	100.0%
G-52	High Annual / Low Winter Use	76.6%	9.0%	14.4%	100.0%
G-43	High Annual / High Winter	47.7%	20.1%	32.2%	100.0%
G-53	High Annual / Load Factor < 90%	76.6%	9.0%	14.4%	100.0%
G-54	High Annual / Load Factor < 90%	76.6%	9.0%	14.4%	100.0%

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