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**STATE OF NEW HAMPSHIRE  
BEFORE THE  
PUBLIC UTILITIES COMMISSION**

Docket No. DG 20-105

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Distribution Service Rate Case

**DIRECT TESTIMONY**

**OF**

**DAVID B. SIMEK**

**AND**

**KENNETH A. SOSNICK**

July 31, 2020

Regarding Temporary Rates

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## ATTACHMENTS

<b>Attachment</b>	<b>Title</b>
DBS/KAS-TEMP-1	Schedule T – Temporary Rate Increase
DBS/KAS-TEMP-2	Bill Impacts – Temporary Rates
DBS/KAS-TEMP-3	Redlined Tariff Pages – Temporary Rates

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1 **I. INTRODUCTION**

2 **Q. Please state your full name, position, and business address.**

3 A. (DS) My name is David B. Simek. My business address is 15 Buttrick Road, Londonderry,  
4 New Hampshire.

5 (KS) My name is Kenneth A. Sosnick. My business address is 200 State Street, 9th Floor,  
6 Boston, Massachusetts.

7 **Q. By whom are you employed, and in what position?**

8 A. (DS) I am employed by Liberty Utilities Service Corp. (“Liberty”), which provides  
9 services to Liberty Utilities (EnergyNorth Natural Gas) Corp. (“EnergyNorth” or “the  
10 Company”). My title is Manager, Rates and Regulatory Affairs.

11 (KS) I am employed by FTI Consulting (“FTI”), which is a worldwide consulting firm  
12 dedicated to helping organizations manage change, mitigate risk, and resolve  
13 disputes. Our Power & Utilities practice brings these services to firms in regulated and  
14 competitive energy industries. The services we provide our utility clients include expert  
15 testimony, regulatory advice, support for strategic decision-making, and advice regarding  
16 investments and capital allocation. Our team is comprised of former utility executives,  
17 regulators, investors, and financial analysts that combine for hundreds of years of  
18 experience in the regulated energy space. My title is Managing Director.

19 **Q. On whose behalf are you submitting this testimony?**

20 A. We are testifying in this proceeding before the New Hampshire Public Utilities  
21 Commission (the “Commission”) on behalf of EnergyNorth.

1 **Q. Are you the same David B. Simek and Kenneth A. Sosnick who submitted other**  
2 **direct testimony in this case?**

3 A. Yes. We also submitted testimony in support of EnergyNorth's permanent rate filing.  
4 That testimony sets forth our educational backgrounds and professional qualifications.

5 **Q. What is the purpose of your testimony?**

6 A. The purpose of this joint testimony is to support the Company's request for the  
7 Commission to set new distribution rates effective October 1, 2020, as temporary rates  
8 pursuant to RSA 378:27, assuming the Commission suspends the Company's proposed  
9 tariff pages for a permanent rate increase. Specifically, our testimony explains why the  
10 Company is requesting authority to set temporary rates; provides the level of temporary  
11 rates sought by the Company; explains the adjustments incorporated into the Company's  
12 revenue requirement calculation; and provides the impact of the temporary rates on  
13 customers' bills.

14 **Q. Are you sponsoring any attachments and schedules?**

15 A. Yes. We are sponsoring the following attachments and schedules:

- 16 • Attachment DBS/KAS-TEMP-1, which includes the following schedule:  
17 ○ Schedule T – Temporary Rates Revenue Requirement and Revenue  
18 Deficiency (all schedule references in this testimony are to Schedule T);  
19 • Attachment DBS/KAS-TEMP-2, which provides the bill impact analysis for  
20 temporary rates; and

- 1           • Attachment DBS/KAS-TEMP-3, which provides redlined revised tariff pages  
2           reflecting the proposed temporary rates.

3 **II. NEED FOR TEMPORARY RATE RELIEF**

4 **Q. Can you please summarize the reasons the Company is requesting temporary rate**  
5 **relief at this time?**

6 A. EnergyNorth is requesting authority to implement temporary rates effective October 1,  
7 2020, primarily due to the revenue deficiency created by the difference between the  
8 capital investments made since the Company's last rate case in 2017 and the current level  
9 of base-rate revenue allowed in distribution rates. The Company's last rate case was in  
10 Docket No. DG 17-048 based on a 2016 test year, and included a step adjustment for  
11 plant additions in 2017. As explained in more detail in the testimony of Company  
12 witnesses Brian Frost, Robert Mostone, and Heather Tebbetts, the Company made  
13 additional capital investments of approximately \$90 million in 2018 and 2019 that are not  
14 being recovered in rates, with approximately \$84 million of that spending for projects  
15 that were in service as of the end of the test year, and were outside of its Cast Iron/Bare  
16 Steel ("CIBS") replacement program. The Company's request for temporary rate relief is  
17 necessary to address the revenue deficiency due to these unrecovered capital investments.

18 **Q. Please discuss the capital investments that are driving the Company's request for**  
19 **temporary rate relief.**

20 A. As noted above, the principal driver of the Company's request for temporary rate relief is  
21 to allow for the recovery of the cost of significant distribution system investments

1 implemented since the Company's last step adjustment, which are not offset by higher  
2 revenue. The current level of base-rate revenue is insufficient to support utility  
3 operations without impairing the integrity of the Company's financial operations, as  
4 demonstrated by the financial results of the Company in the test year (twelve months  
5 ended December 31, 2019). If the deficiency is not addressed, the Company will  
6 experience additional financial degradation during the course of the Commission's  
7 review of the permanent rate request. The Company's capital investments are comprised  
8 of investments for growth and non-growth capital in its distribution system. Because the  
9 Company's customer base grows two to three percent each year, the Company installs  
10 new gas service lines off its existing gas mains or builds gas main extensions that include  
11 new service lines to accommodate this growth. Non-growth-related investment is  
12 required to maintain system safety and address asset condition issues such as the  
13 replacement of leak prone pipe.

14 **Q. Are the Company's current rates sufficient to allow it to earn a reasonable return**  
15 **on rate base?**

16 A. No, they are not. For the 12-month period ended December 31, 2019 ("Test Year"), the  
17 Company's earned return on rate base for the distribution portion of its business was  
18 4.79% as shown on line 22 of Schedule T. This is less than the return on rate base of  
19 6.80% computed using the Company's last authorized return on equity of 9.30%,  
20 established by the Commission in Order No. 26,122 (April 27, 2018), and its current cost  
21 of debt and capital structure (Schedule T, lines 93-94). As a result, EnergyNorth's  
22 financial situation is not sustainable, compelling the Company to seek rate relief so that



1 there are sufficient revenues to support utility operation and continued investment in the  
2 safe and reliable operation of the system.

3 **III. REVENUE REQUIREMENT ANALYSIS**

4 **Q. What level of temporary rate increase does the Company's financial position**  
5 **support?**

6 A. As shown on Schedule T, page 3, based on updated plant in service at December 31,  
7 2019, the Company's financial position can support a temporary increase of \$9,837,964,  
8 or an 11.47% increase in distribution revenue and a 6.27% increase in total revenue.  
9 However, the Company is not requesting the full temporary increase amount.

10 **Q. What level of temporary rate increase is the Company requesting?**

11 A. The Company requests temporary rates that would generate additional annual gross  
12 distribution revenue of \$6,500,000, which represents a 7.58% increase in distribution  
13 revenue and a 4.14% increase in total revenue. The Company is requesting that  
14 temporary rates take effect as of October 1, 2020, on a service-rendered basis, and that  
15 they be applied by increasing all rates under the existing rate design by a uniform  
16 percentage. By requesting a temporary increase in distribution revenues lower than the  
17 level supported by the Company's financial position, the Company is attempting to be  
18 sensitive to the current economic circumstances. The Company is requesting an increase  
19 that is less than 50 percent of the requested permanent revenue increase.

1 **Q. How did you calculate the temporary rate deficiency of \$9,837,964?**

2 A. We calculated the temporary rate deficiency by multiplying the 6.80% rate of return on  
3 rate base (described above) by rate base as of December 31, 2019, and then subtracting  
4 from that product the Company's actual return for the test year, with certain adjustments  
5 described below.

6 **Q. Please provide an overview of Schedule T (Attachment DBS/KAS-TEMP-1).**

7 A. Schedule T (Attachment DBS/KAS-TEMP-1) provides the Company's Temporary  
8 Revenue Requirement of \$95,627,197. The Company has calculated a distribution  
9 revenue deficiency of \$9,837,964 based on adjusted Test Year revenues of \$85,789,234.  
10 The computation of the revenue deficiency reflects total rate base of \$356,487,649 and  
11 assumes a weighted cost of capital of 6.80%.

12 **Q. What adjustments did you make?**

13 A. We made the following adjustments to normalize the test year actual return, as shown on  
14 Schedule T:<sup>1</sup>

15 1) Removed revenue related to the cost of gas and the Local Delivery Adjustment  
16 Clause ("LDAC") (Schedule T, line 2).

17 2) Removed the expenses associated with the cost of gas and LDAC revenues from  
18 the historical test year (Schedule T, line 7).

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<sup>1</sup> See Exhibit DBS/KAS-1 for a detailed breakdown of adjustments included on Schedule T.

- 1           3) Adjusted distribution revenue (Schedule T, line 2) to agree with the separately  
2           computed cycle operating revenue presented in the testimony of Matthew  
3           DeCoursey.
- 4           4) Adjusted the amortization of certain ongoing regulatory assets including Costs to  
5           Achieve (“CTA”), Concord Steam, and the Depreciation Reserve Imbalance to  
6           their going forward levels (Schedule T, line 27). This item is also discussed in  
7           our direct testimony regarding the revenue requirement for permanent rates, as  
8           well as Schedule RR-EN-3-6 to that testimony.
- 9           5) Included the excess accumulated deferred income tax liability amortization as a  
10          credit to amortization expense. This amortization is reflective of the regulatory  
11          liability grossed-up for income taxes, as calculated using the Reverse South  
12          Georgia method (Schedule T, line 30). This item is also discussed in our direct  
13          testimony regarding the revenue requirement for permanent rates, as well as  
14          Schedule RR-EN-3-6 to that testimony.
- 15          6) The final adjustment was to compute income tax expense for the adjusted  
16          information, based on statutory rates and synchronized interest expense (line 14,  
17          with the calculation provided on lines 33–35, Schedule T).

18   **Q.    Why is the Company proposing normalizing adjustments to the cost of service in**  
19   **this filing?**

20   **A.**    Although the Company relies substantially on unadjusted 2019 test year data in the  
21    development of the cost of service, it is important to make normalizing adjustments to the  
22    cost of service. One reason is that included in any representative test year are cost or

1 revenue elements that are non-recurring, out-of-period, or otherwise not appropriate to be  
2 reflected in the revenue requirement. Similarly, to the extent that the test year excludes  
3 certain known-and-measurable cost or revenue elements that are understood to be  
4 incurred on a continuing basis, those elements are appropriate for inclusion in the revenue  
5 requirement.

6 **Q. Are the proposed normalizing adjustments consistent with the statute governing**  
7 **temporary rates?**

8 A. Yes. Pursuant to RSA 378.27, temporary rates “shall be sufficient to yield not less than a  
9 reasonable return on the cost of the property of the utility used and useful in the public  
10 service less accrued depreciation, *as shown by the reports of the utility filed with the*  
11 *commission, unless there appears to be reasonable ground for questioning the figures in*  
12 *such reports”* (emphasis added). The adjustments described above are items that are  
13 necessary to reflect the results of distribution operations from a regulatory perspective;  
14 thus, they are appropriate for inclusion in the calculation of temporary rates.

15 **IV. BILL IMPACTS**

16 **Q. Has the Company calculated the bill impacts from the proposed temporary rates?**

17 A. Yes. The bill impacts are shown in Attachment DBS/KAS-TEMP-2. Attachment  
18 DBS/KAS-TEMP-3 provides redlined revised tariff pages reflecting the proposed  
19 temporary rates.

1 **Q. Please describe the customer bill impacts of the temporary rates.**

2 A. The annual bill impacts (as a percentage of the total bill) to various classes of customers  
3 are as follows:

- 4 • For a residential heating customer (Rate R-3) using 791 therms per year, the  
5 annual increase is \$48.14, or 4.75% on a total bill basis.
- 6 • For a low annual use, high winter use commercial/industrial customer (Rate G-41)  
7 using 2,603 therms per year, the annual increase is \$123.14, or 4.21% on a total  
8 bill basis.
- 9 • For a medium annual use, high winter use commercial/industrial customer (Rate  
10 G-42) using 24,404 therms per year, the annual increase is \$775.00, or 3.48% on a  
11 total bill basis; and
- 12 • For medium annual use, low winter use commercial/industrial customer (Rate G-  
13 52) using 24,242 therms per year, the annual increase is \$484.28, or 2.72% on a  
14 total bill basis.

15 Additional information showing the bill impacts by rate class is provided in Attachment  
16 DBS/KAS-TEMP-2. The rates derived on DBS/KAS-TEMP-2 were used to prepare the  
17 tariff pages included as Attachments DBS/KAS-TEMP-3.

18 **Q. Is the Company proposing any rate design changes associated with temporary  
19 rates?**

20 A. Not at this time.

1 **V. CONCLUSION**

2 **Q. Please summarize why the Company is requesting a temporary rate increase.**

3 A. The Company is seeking a temporary rate increase because its return on rate base for the  
4 historical test year ended December 31, 2019, as adjusted on Schedule T, was only  
5 4.79%, as compared to its allowed return of 6.80%. This is significantly less than the rate  
6 of return on equity approved by the Commission in the Company's last rate case filing  
7 (computed as described above), and is driven by the cost of capital investments since the  
8 last rate case. Without a temporary rate increase, the Company will not have the  
9 opportunity to earn a reasonable return until a permanent rate order becomes effective.

10 **Q. How does the request for temporary rates relate to the Company's request for a**  
11 **permanent rate increase?**

12 A. The Company has requested a permanent rate increase of \$13,497,250; and the calculated  
13 deficiency for temporary rate purposes is \$9,837,964 or 72.9% of that amount, which  
14 demonstrates that the deficiency is driven predominantly by test year results. However,  
15 as discussed above, the Company is requesting a temporary increase of only \$6,500,000,  
16 which is approximately 48.2% of the requested permanent increase in distribution  
17 revenues. Temporary rates are proposed to be in effect until the establishment of  
18 permanent rates pursuant to the Commission's final order in this rate case. The  
19 temporary rate increase will reduce regulatory lag while providing the Commission and  
20 parties to the proceeding with sufficient opportunity to fully evaluate the Company's  
21 permanent rate request. The temporary rate increase will also allow the Company to  
22 begin returning excess accumulated deferred income tax dollars to customers before

1 permanent rates go into effect. The temporary rates as requested will also provide a  
2 gradual transition to the permanent rates ultimately approved by the Commission.

3 **Q. Do the proposed temporary rates provide no more than a reasonable return on the**  
4 **cost of the property of the Company that is used and useful in the public service less**  
5 **accrued depreciation, as shown by the reports of the Company filed with the**  
6 **Commission?**

7 A. Yes. With the proposed temporary rates, the Company will earn no more than a  
8 reasonable return on its investment calculated on the books and records on file with the  
9 Commission. As demonstrated in Attachment DBS/KAS-TEMP-1, Schedule T, the  
10 Company's required level of temporary rates yields a rate of return equal to 6.80%,  
11 however EnergyNorth is requesting temporary rates that would result in a rate of return of  
12 6.04%, which is 76 basis points lower than calculated in Schedule T.

13 **Q. Are customers protected from being overcharged by temporary rates if the final**  
14 **rate decision is less than the temporary rates?**

15 A. Yes, customers are protected because of the reconciling nature of temporary rates once  
16 permanent rates are established by the Commission.

17 **Q. Does this conclude your testimony?**

18 A. Yes, it does.

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**Liberty Utilities (EnergyNorth)**  
**Temporary Rate Increase**  
**Test Year Ended December 31, 2019**

<i>Line 84</i>								
Line	Account	Test Year Ended December 31, 2019	Cost of Gas	Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase	
1	<b>Revenue</b>							
2	Operating Revenue	\$ 155,813,183	\$ (72,649,313)	\$ 1,427,588	\$ 84,591,458	\$ 9,837,964	\$ 94,429,421	
3	Other Revenue	1,197,776	-	-	1,197,776		1,197,776	
4	<b>Revenue</b>	<b>\$ 157,010,959</b>	<b>\$ (72,649,313)</b>	<b>\$ 1,427,588</b>	<b>\$ 85,789,234</b>	<b>\$ 9,837,964</b>	<b>\$ 95,627,197</b>	
5								
6	<b>Operating Expenses</b>							
7	Operations and Maintenance - Gas	\$ 68,016,418	\$ (68,187,738)		\$ (171,320)		\$ (171,320)	
8	Operations and Maintenance - Distribution	14,187,750	-		14,187,750		14,187,750	
9	Customer Accounting	4,011,638	983,441		4,995,080		4,995,080	
10	Sales & New Business	663,477	-		663,477		663,477	
11	Administrative & General	8,719,450	-		8,719,450		8,719,450	
12	Depreciation and Amortization	25,339,396	(3,025,052)	547,524	22,861,868		22,861,868	
13	Taxes other than Income Taxes	14,030,617	-		14,030,617		14,030,617	
14	Income Taxes	3,709,928	-	(284,587)	3,425,341	2,664,416	6,089,757	
15	<b>Operating Expenses</b>	<b>\$ 138,678,675</b>	<b>\$ (70,229,348)</b>	<b>\$ 262,937</b>	<b>\$ 68,712,264</b>	<b>\$ 2,664,416</b>	<b>\$ 71,376,679</b>	
16								
17	<b>Utility Net Income</b>	<b>\$ 18,332,284</b>	<b>\$ (2,419,965)</b>	<b>\$ 1,164,651</b>	<b>\$ 17,076,970</b>	<b>\$ 7,173,548</b>	<b>\$ 24,250,518</b>	
18								
19	<b>Rate Base</b>			<i>Line 45</i>	<b>\$ 356,487,649</b>		<b>\$ 356,487,649</b>	
20								
21	<b>Rate of Return on Rate Base</b>					<b>4.79%</b>	<b>6.80%</b>	
22								

Line	Description	Reference	Amount
23	<b>Adjustments</b>		
24	Adjust Operating Revenue	RR-3-EN-01	1,427,588
25	Adjustment to Operating Revenue	To Line 2	\$ 1,427,588
26			
27	Adjust CTA, Concord Steam, and Depr Imbalance Amortization	RR-EN-3-5 & 6	\$ 1,844,649
28	Adjustment to Amortization Expense	To Line 12	\$ 1,844,649
29			
30	Begin EADIT Amortization	RR-EN-3-6	\$ (1,297,126)
31	Adjustment to Amortization Expense	To Line 12	\$ (1,297,126)
32			
33	Historical Test Year Income Taxes	Line 14	\$ 3,709,928
34	Normalized Income Tax Expense	Line 75	3,425,341
35	Adjustment to Income Tax Expense	To Line 14	\$ (284,587)
36			
37	<b>Rate Base, 12/31/2019</b>		
38	Utility Plant	RR-EN-5	\$ 641,189,774
39	Accumulated Depreciation	RR-EN-5	(204,751,433)
40	Materials and Supplies	RR-EN-5-1	5,936,060
41	Customer Deposits	RR-EN-5-1	(3,019,271)
42	Cash Working Capital	Line 55	3,080,037
43	Accumulated Deferred Income Taxes	RR-EN-5	(58,583,670)
44	Excess Accumulated Deferred Income Taxes	RR-EN-5	(27,363,848)
45	<b>Total Rate Base</b>		\$ 356,487,649
46			
47	Cash Working Capital		
48	Operating Expenses, Taxes other than Income Taxes	Sum Line 7 thru 13	\$ 65,286,923
49	Less: Depreciation and Amortization	Line 12	(22,861,868)
50	Income Taxes, Adjusted	Line 66	3,425,341
51	Less: Deferred Income Taxes	RR-EN-2-1-WP	(3,483,997)
52			\$ 42,366,399
53	Cash Working Capital	26.53 days	7.27%
54			\$ 3,080,037
55			

Line	Description	Reference	Amount
56	<b>Normalize Income Tax Expense</b>		
57	Net Income before Adjustments	Line 17	\$ 18,332,284
58	Add Back: Income Tax Expense	Line 14	3,709,928
59	Adjust Cost of Gas & LDAC	Line 17	(2,419,965)
60	Adjust Operating Revenue	Line 25	1,427,588
61	Adjust Other Revenue	Line 3	0
62	Adjust Amortization Expense	Line 27	(547,524)
63	Pre-Tax Operating Income, Adjusted		\$ 20,502,311
64			
65	Rate Base	Line 45	\$ 356,487,649
66	Debt Portion	RR-4	49.85%
67	Debt Component		\$ 177,709,093
68	Debt Cost	RR-4	4.420%
69	Synchronized Interest expense		7,854,742
70	Pre-Tax Income	Line 63 - Line 69	\$ 12,647,569
71			
72	Income Tax Rates		21.00% Federal
73			7.70% State
74			27.08% Composite
75	Income Tax Expense - Normalized		3,425,341
76			
77			
78	<b>Temporary Increase Revenue Deficiency</b>		
79	Rate Base	Line 45	\$ 356,487,649
80	Target Rate of Return on Rate Base	Line 92	6.80%
81	Operating Income Requirement		24,250,518
82	Operating Income at Present Rates	Line 17	17,076,970
83	Operating Income Deficiency		7,173,548
84	Income Tax Allowance	From Line 74	2,664,416
85	Revenue Deficiency		9,837,964
86	Additional Income Tax Expense	Line 85- Line 83	\$ 2,664,416
87			
88			
89	Target Rate of Return on Rate Base		
90	Common Equity	Docket DG-17-048	49.20% 9.30% 4.58%
91	Short-Term Debt	Docket DG-17-048	0.95% 2.49% 0.02%
92	Long-Term Debt	Docket DG-17-048	49.85% 4.420% 2.20%
93			100.00% 6.80%
94			
95			
96	Proposed Temporary Increase	Line 2	\$ 9,837,964
97	Distribution Revenue	Line 4	85,789,234 11.47%
98	Total Revenue	Line 4	\$ 157,010,959 6.27%
99	% of Permanent Increase		72.89%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

1 Winter Season (Jan. - Apr., Nov. - Dec.)  
2 Residential Non-Heating (R1)

PROPOSED TEMPORARY RATES							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
average Usage (Therms)	20	26	27	26	23	19	140
<b>Winter:</b>							
Cust. Chg	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$100.03
Headblock	\$0.4153	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.4153	\$8.15	\$10.64	\$11.31	\$10.83	\$9.53	\$58.22
HB Threshold	-						
<b>Summer:</b>							
Cust. Chg	\$16.67						
Headblock	\$0.4153						
Tailblock	\$0.4153						
HB Threshold	-						
Total Base Rate Amount	\$24.82	\$27.31	\$27.98	\$27.50	\$26.20	\$24.44	\$158.25
COG Rate - (Winter)	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
COG amount - Winter	\$9.30	\$12.14	\$12.90	\$12.35	\$10.87	\$8.86	\$66.42
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
LDAC amount	\$0.61	\$0.79	\$0.84	\$0.81	\$0.71	\$0.58	\$4.35
<b>Total Bill</b>	<b>\$34.73</b>	<b>\$40.25</b>	<b>\$41.73</b>	<b>\$40.66</b>	<b>\$37.78</b>	<b>\$33.87</b>	<b>\$229.02</b>

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
14	11	9	9	11	13	69	209
\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$100.03	\$200.06
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$6.01	\$4.74	\$3.85	\$3.94	\$4.39	\$5.55	\$28.48	\$86.70
\$22.68	\$21.41	\$20.52	\$20.61	\$21.06	\$22.23	\$128.51	\$286.76
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.4210
\$4.53	\$3.58	\$2.90	\$2.97	\$3.31	\$4.19	\$21.49	\$87.91
\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
\$0.45	\$0.35	\$0.29	\$0.29	\$0.33	\$0.41	\$2.13	\$6.47
<b>\$27.67</b>	<b>\$25.35</b>	<b>\$23.71</b>	<b>\$23.87</b>	<b>\$24.70</b>	<b>\$26.83</b>	<b>\$152.12</b>	<b>\$381.14</b>

32 Winter Season (Jan. - Apr., Nov. - Dec.)  
33 Residential Non-Heating (R1)

CURRENT							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
average Usage (Therms)	20	26	27	26	23	19	140
<b>Winter:</b>							
Cust. Chg	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$92.98
Headblock	\$0.3860	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.3860	\$7.58	\$9.89	\$10.51	\$10.07	\$8.86	\$54.12
HB Threshold	-						
<b>Summer:</b>							
Cust. Chg	\$15.50						
Headblock	\$0.3860						
Tailblock	\$0.3860						
HB Threshold	-						
Total Base Rate Amount	\$23.07	\$25.39	\$26.01	\$25.56	\$24.35	\$22.71	\$147.10
COG Rate - (Winter)	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
COG amount - Winter	\$9.30	\$12.14	\$12.90	\$12.35	\$10.87	\$8.86	\$66.42
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
LDAC amount	\$0.61	\$0.79	\$0.84	\$0.81	\$0.71	\$0.58	\$4.35
<b>Total Bill</b>	<b>\$32.98</b>	<b>\$38.32</b>	<b>\$39.76</b>	<b>\$38.72</b>	<b>\$35.93</b>	<b>\$32.15</b>	<b>\$217.87</b>

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
14	11	9	9	11	13	69	209
\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$92.98	\$185.96
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$5.59	\$4.41	\$3.58	\$3.66	\$4.08	\$5.16	\$26.47	\$80.60
\$21.08	\$19.91	\$19.07	\$19.16	\$19.58	\$20.66	\$119.45	\$266.56
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.4210
\$4.53	\$3.58	\$2.90	\$2.97	\$3.31	\$4.19	\$21.49	\$87.91
\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
\$0.45	\$0.35	\$0.29	\$0.29	\$0.33	\$0.41	\$2.13	\$6.47
<b>\$26.07</b>	<b>\$23.84</b>	<b>\$22.26</b>	<b>\$22.42</b>	<b>\$23.21</b>	<b>\$25.27</b>	<b>\$143.07</b>	<b>\$360.94</b>

63 DIFFERENCE:

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
<b>Total Bill</b>	<b>\$1.75</b>	<b>\$1.92</b>	<b>\$1.97</b>	<b>\$1.94</b>	<b>\$1.85</b>	<b>\$1.72</b>	<b>\$11.15</b>
% Change	5.30%	5.02%	4.96%	5.00%	5.14%	5.36%	5.12%
<b>Base Rate</b>	<b>\$1.75</b>	<b>\$1.92</b>	<b>\$1.97</b>	<b>\$1.94</b>	<b>\$1.85</b>	<b>\$1.72</b>	<b>\$11.15</b>
% Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
<b>COG &amp; LDAC</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
14	11	9	9	11	13	69	209
\$1.60	\$1.51	\$1.45	\$1.45	\$1.48	\$1.57	\$9.05	\$20.21
6.13%	6.33%	6.49%	6.48%	6.39%	6.20%	6.33%	5.60%
\$1.60	\$1.51	\$1.45	\$1.45	\$1.48	\$1.57	\$9.05	\$20.21
7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

11-020

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

72 Winter Season (Jan. - Apr., Nov. - Dec.)  
73 Residential Heating (R3)

PROPOSED TEMPORARY RATES							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
76 average Usage (Therms)	83	122	145	139	105	62	657
77							
78 Winter:							
79 Cust. Chg	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$100.03
80 Headblock	\$0.6108	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
81 Tailblock	\$0.6108	\$50.86	\$74.47	\$88.80	\$84.61	\$64.39	\$401.28
82 HB Threshold	-						
83							
84 Summer:							
85 Cust. Chg	\$16.67						
86 Headblock	\$0.6108						
87 Tailblock	\$0.6108						
88 HB Threshold	-						
89							
90 Total Base Rate Amount	\$67.53	\$91.14	\$105.48	\$101.28	\$81.06	\$54.82	\$501.31
91							
92 COG Rate - (Winter)	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
93 COG amount - Winter	\$39.45	\$57.75	\$68.87	\$65.62	\$49.93	\$29.58	\$311.21
94							
95 COG Rate - (Summer)							
96 COG amount - Summer							
97							
98 LDAC	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
99 LDAC amount	\$2.58	\$3.78	\$4.51	\$4.29	\$3.27	\$1.94	\$20.37
100							
101 Total Bill	\$109.56	\$152.68	\$178.85	\$171.20	\$134.26	\$86.34	\$832.88

Summer Season (May - Oct.)

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
	33	18	13	14	18	38	134	791
	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$100.03	\$200.06
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$20.21	\$10.91	\$8.17	\$8.32	\$10.80	\$23.48	\$81.90	\$483.18
	\$36.88	\$27.58	\$24.85	\$25.00	\$27.47	\$40.15	\$181.92	\$683.24
	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
	\$39.45	\$57.75	\$68.87	\$65.62	\$49.93	\$29.58	\$311.21	\$311.21
	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.4465
	\$10.37	\$5.59	\$4.19	\$4.27	\$5.54	\$12.04	\$42.01	\$353.21
	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
	\$1.03	\$0.55	\$0.41	\$0.42	\$0.55	\$1.19	\$4.16	\$24.52
	\$48.28	\$33.73	\$29.45	\$29.69	\$33.56	\$53.39	\$228.09	\$1,060.97

103 Winter Season (Jan. - Apr., Nov. - Dec.)  
104 Residential Heating (R3)

CURRENT							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
107 average Usage (Therms)	83	122	145	139	105	62	657
108							
109 Winter:							
110 Cust. Chg	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$92.98
111 Headblock	\$0.5678	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
112 Tailblock	\$0.5678	\$47.28	\$69.22	\$82.55	\$78.65	\$59.85	\$373.01
113 HB Threshold	-						
114							
115 Summer:							
116 Cust. Chg	\$15.50						
117 Headblock	\$0.5678						
118 Tailblock	\$0.5678						
119 HB Threshold	-						
120							
121 Total Base Rate Amount	\$62.78	\$84.72	\$98.04	\$94.15	\$75.35	\$50.96	\$465.99
122							
123 COG Rate - (Winter)	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
124 COG amount - Winter	\$39.45	\$57.75	\$68.87	\$65.62	\$49.93	\$29.58	\$311.21
125							
126 COG Rate - (Summer)							
127 COG amount - Summer							
128							
129 LDAC	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
130 LDAC amount	\$2.58	\$3.78	\$4.51	\$4.29	\$3.27	\$1.94	\$20.37
131							
132 Total Bill	\$104.80	\$146.25	\$171.42	\$164.06	\$128.55	\$82.47	\$797.56

Summer Season (May - Oct.)

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
	33	18	13	14	18	38	134	791
	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$92.98	\$185.96
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$18.79	\$10.14	\$7.60	\$7.74	\$10.04	\$21.83	\$76.13	\$449.14
	\$34.28	\$25.64	\$23.10	\$23.23	\$25.54	\$37.32	\$169.11	\$635.10
	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
	\$39.45	\$57.75	\$68.87	\$65.62	\$49.93	\$29.58	\$311.21	\$311.21
	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.4465
	\$10.37	\$5.59	\$4.19	\$4.27	\$5.54	\$12.04	\$42.01	\$353.21
	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
	\$1.03	\$0.55	\$0.41	\$0.42	\$0.55	\$1.19	\$4.16	\$24.52
	\$45.68	\$31.78	\$27.70	\$27.93	\$31.62	\$50.56	\$215.27	\$1,012.83

133 DIFFERENCE:

134 Total Bill	\$4.76	\$6.42	\$7.43	\$7.14	\$5.71	\$3.86	\$35.32
135 % Change	4.54%	4.39%	4.34%	4.35%	4.44%	4.68%	4.43%
136							
137 Base Rate	\$4.76	\$6.42	\$7.43	\$7.14	\$5.71	\$3.86	\$35.32
138 % Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
139							
140 COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
141 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
142							

	\$2.60	\$1.94	\$1.75	\$1.76	\$1.94	\$2.83	\$12.82	\$48.14
	5.69%	6.11%	6.32%	6.31%	6.12%	5.60%	5.95%	4.75%
	\$2.60	\$1.94	\$1.75	\$1.76	\$1.94	\$2.83	\$12.82	\$48.14
	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
	\$0.00	\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

143 Winter Season (Jan. - Apr., Nov. - Dec.)  
144 Low Income Residential Heating (R4)

PROPOSED TEMPORARY RATES	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
average Usage (Therms)	81	118	140	133	103	62	636
Winter:							
Cust. Chg	\$6.67	\$6.67	\$6.67	\$6.67	\$6.67	\$6.67	\$40.01
Headblock	\$0.2444	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.2444	\$19.68	\$28.82	\$34.32	\$32.49	\$25.06	\$155.45
HB Threshold	-						
Summer:							
Cust. Chg	\$6.67						\$40.01
Headblock	\$0.2444						\$0.00
Tailblock	\$0.2444						\$32.81
HB Threshold	-						\$188.26
Total Base Rate Amount	\$26.34	\$35.49	\$40.99	\$39.16	\$31.73	\$21.75	\$195.46
COG Rate - (Winter)	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
COG amount - Winter	\$38.14	\$55.86	\$66.53	\$62.99	\$48.58	\$29.23	\$301.33
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
LDAC amount	\$2.50	\$3.66	\$4.35	\$4.12	\$3.18	\$1.91	\$19.72
<b>Total Bill</b>	<b>\$66.98</b>	<b>\$95.00</b>	<b>\$111.88</b>	<b>\$106.27</b>	<b>\$83.49</b>	<b>\$52.88</b>	<b>\$516.52</b>

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
33	18	14	14	18	38	134	770
\$6.67	\$6.67	\$6.67	\$6.67	\$6.67	\$6.67	\$40.01	\$80.02
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$8.02	\$4.50	\$3.38	\$3.43	\$4.31	\$9.17	\$32.81	\$188.26
\$14.69	\$11.17	\$10.05	\$10.10	\$10.98	\$15.84	\$72.82	\$268.28
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.4457
\$10.28	\$5.77	\$4.33	\$4.40	\$5.53	\$11.76	\$42.06	\$343.40
\$0.0310	\$0.0310	\$0.0660	\$0.0310	\$0.0310	\$0.0310	\$0.0346	\$0.0316
\$1.02	\$0.57	\$0.91	\$0.44	\$0.55	\$1.16	\$4.65	\$24.37
<b>\$25.99</b>	<b>\$17.50</b>	<b>\$15.29</b>	<b>\$14.93</b>	<b>\$17.05</b>	<b>\$28.76</b>	<b>\$119.53</b>	<b>\$636.05</b>

174 Winter Season (Jan. - Apr., Nov. - Dec.)  
175 Low Income Residential Heating (R4)

CURRENT	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
average Usage (Therms)	81	118	140	133	103	62	636
Winter:							
Cust. Chg	\$6.20	\$6.20	\$6.20	\$6.20	\$6.20	\$6.20	\$37.19
Headblock	\$0.2272	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.2272	\$18.29	\$26.79	\$31.90	\$30.20	\$23.30	\$144.50
HB Threshold	-						
Summer:							
Cust. Chg	\$6.20						\$37.19
Headblock	\$0.2272						\$0.00
Tailblock	\$0.2272						\$30.50
HB Threshold	-						\$175.00
Total Base Rate Amount	\$24.49	\$32.99	\$38.10	\$36.40	\$29.50	\$20.21	\$181.69
COG Rate - (Winter)	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737	\$0.4737
COG amount - Winter	\$38.14	\$55.86	\$66.53	\$62.99	\$48.58	\$29.23	\$301.33
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
LDAC amount	\$2.50	\$3.66	\$4.35	\$4.12	\$3.18	\$1.91	\$19.72
<b>Total Bill</b>	<b>\$65.12</b>	<b>\$92.50</b>	<b>\$108.99</b>	<b>\$103.51</b>	<b>\$81.26</b>	<b>\$51.35</b>	<b>\$502.74</b>
<b>DIFFERENCE:</b>							
Total Bill	\$1.86	\$2.50	\$2.89	\$2.76	\$2.24	\$1.53	\$13.77
% Change	2.85%	2.70%	2.65%	2.67%	2.75%	2.98%	2.74%
Base Rate	\$1.86	\$2.50	\$2.89	\$2.76	\$2.24	\$1.53	\$13.77
% Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
33	18	14	14	18	38	134	770
\$6.20	\$6.20	\$6.20	\$6.20	\$6.20	\$6.20	\$37.19	\$74.38
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$7.46	\$4.18	\$3.14	\$3.19	\$4.01	\$8.53	\$30.50	\$175.00
\$13.65	\$10.38	\$9.34	\$9.39	\$10.20	\$14.72	\$67.69	\$249.38
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.4457
\$10.28	\$5.77	\$4.33	\$4.40	\$5.53	\$11.76	\$42.06	\$343.40
\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310
\$1.02	\$0.57	\$0.43	\$0.44	\$0.55	\$1.16	\$4.16	\$23.88
<b>\$24.95</b>	<b>\$16.72</b>	<b>\$14.10</b>	<b>\$14.22</b>	<b>\$16.28</b>	<b>\$27.65</b>	<b>\$113.92</b>	<b>\$616.66</b>
<b>\$1.03</b>	<b>\$0.79</b>	<b>\$1.19</b>	<b>\$0.71</b>	<b>\$0.77</b>	<b>\$1.12</b>	<b>\$5.61</b>	<b>\$19.39</b>
<b>4.15%</b>	<b>4.71%</b>	<b>8.45%</b>	<b>5.00%</b>	<b>4.75%</b>	<b>4.04%</b>	<b>4.93%</b>	<b>3.14%</b>
\$1.03	\$0.79	\$0.71	\$0.71	\$0.77	\$1.12	\$5.13	\$18.90
7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
\$0.00	\$0.00	\$0.48	\$0.00	\$0.00	\$0.00	\$0.48	\$0.48
0.00%	0.00%	10.17%	0.00%	0.00%	0.00%	1.05%	0.13%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

Commercial/Industrial - Low Annual Use, High Winter Use (G-41)								Summer Season (May - Oct.)								
PROPOSED TEMPORARY RATES								Summer Season (May - Oct.)								
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total	
214 Winter Season (Jan. - Apr., Nov. - Dec.)																
215 Commercial/Industrial - Low Annual Use, High Winter Use (G-41)																
216 PROPOSED TEMPORARY RATES																
217 average Usage (Therms)	272	423	521	496	364	196	2,273	91	39	26	26	40	108	330	2,603	
218																
219																
220 Winter:																
221 Cust. Chg	\$61.82	\$61.82	\$61.82	\$61.82	\$61.82	\$61.82	\$61.82	\$370.90								
222 Headblock	\$0.5068	\$50.68	\$50.68	\$50.68	\$50.68	\$50.68	\$50.68	\$304.10	\$61.82	\$61.82	\$61.82	\$61.82	\$61.82	\$370.90	\$741.79	
223 Tailblock	\$0.3404	\$58.62	\$109.94	\$143.47	\$134.79	\$90.01	\$32.65	\$569.48	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$60.82	\$364.92	
224 HB Threshold	100								\$24.09	\$6.49	\$1.93	\$2.21	\$6.76	\$29.93	\$71.41	
225																
226 Summer:																
227 Cust. Chg	\$61.82															
228 Headblock	\$0.5068								\$61.82	\$61.82	\$61.82	\$61.82	\$61.82	\$370.90	\$741.79	
229 Tailblock	\$0.3404								\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$60.82	\$364.92	
230 HB Threshold	20								\$24.09	\$6.49	\$1.93	\$2.21	\$6.76	\$29.93	\$71.41	
231																
232 Total Base Rate Amount	\$171.12	\$222.44	\$255.97	\$247.29	\$202.51	\$145.15	\$1,244.48	\$96.04	\$78.44	\$73.89	\$74.16	\$78.72	\$101.89	\$503.13	\$1,747.61	
233																
234 COG Rate - (Winter)	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724									
235 COG amount - Winter	\$128.58	\$199.79	\$246.32	\$234.27	\$172.14	\$92.54	\$1,073.64									
236																
237 COG Rate - (Summer)								\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.4516	
238 COG amount - Summer								\$27.99	\$12.04	\$7.92	\$8.17	\$12.30	\$33.28	\$101.70	\$1,175.34	
239																
240 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	
241 LDAC amount	\$13.01	\$20.22	\$24.92	\$23.71	\$17.42	\$9.36	\$108.64	\$4.34	\$1.87	\$1.23	\$1.27	\$1.91	\$5.16	\$15.76	\$124.40	
242																
243 Total Bill	\$312.71	\$442.45	\$527.21	\$505.27	\$392.07	\$247.05	\$2,426.76	\$128.37	\$92.35	\$83.04	\$83.59	\$92.92	\$140.33	\$620.59	\$3,047.36	
244																
245 Winter Season (Jan. - Apr., Nov. - Dec.)																
246 Commercial/Industrial - Low Annual Use, High Winter Use (G-41)																
247 CURRENT																
248																
249 average Usage (Therms)	272	423	521	496	364	196	2,273	91	39	26	26	40	108	330	2,603	
250																
251 Winter:																
252 Cust. Chg	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.76									
253 Headblock	\$0.4711	\$47.11	\$47.11	\$47.11	\$47.11	\$47.11	\$47.11	\$282.67	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.76	\$689.53	
254 Tailblock	\$0.3165	\$54.49	\$102.20	\$133.36	\$125.29	\$83.67	\$30.35	\$529.36	\$9.42	\$9.42	\$9.42	\$9.42	\$9.42	\$56.53	\$339.21	
255 HB Threshold	100								\$22.39	\$6.03	\$1.80	\$2.05	\$6.29	\$27.82	\$66.38	
256																
257 Summer:																
258 Cust. Chg	\$57.46															
259 Headblock	\$0.4711								\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.76	\$689.53	
260 Tailblock	\$0.3165								\$9.42	\$9.42	\$9.42	\$9.42	\$9.42	\$56.53	\$339.21	
261 HB Threshold	20								\$22.39	\$6.03	\$1.80	\$2.05	\$6.29	\$27.82	\$66.38	
262																
263 Total Base Rate Amount	\$159.06	\$206.77	\$237.94	\$229.87	\$188.24	\$134.92	\$1,156.80	\$89.28	\$72.91	\$68.68	\$68.93	\$73.17	\$94.71	\$467.68	\$1,624.48	
264																
265 COG Rate - (Winter)	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724									
266 COG amount - Winter	\$128.58	\$199.79	\$246.32	\$234.27	\$172.14	\$92.54	\$1,073.64									
267																
268 COG Rate - (Summer)	\$0.3669							\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.4516	
269 COG amount - Summer								\$27.99	\$12.04	\$7.92	\$8.17	\$12.30	\$33.28	\$101.70	\$1,175.34	
270																
271 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	
272 LDAC amount	\$13.01	\$20.22	\$24.92	\$23.71	\$17.42	\$9.36	\$108.64	\$4.34	\$1.87	\$1.23	\$1.27	\$1.91	\$5.16	\$15.76	\$124.40	
273																
274 Total Bill	\$300.65	\$426.78	\$509.18	\$487.85	\$377.80	\$236.82	\$2,339.08	\$121.60	\$86.82	\$77.83	\$78.37	\$87.37	\$133.15	\$585.14	\$2,924.22	
275																
276 DIFFERENCE:																
277 Total Bill	\$12.06	\$15.67	\$18.04	\$17.42	\$14.27	\$10.23	\$87.69	\$6.77	\$5.53	\$5.21	\$5.23	\$5.55	\$7.18	\$35.45	\$123.14	
278 % Change	4.01%	3.67%	3.54%	3.57%	3.78%	4.32%	3.75%	5.66%	6.37%	6.69%	6.67%	6.35%	5.39%	6.06%	4.21%	
279																
280 Base Rate	\$12.06	\$15.67	\$18.04	\$17.42	\$14.27	\$10.23	\$87.69	\$6.77	\$5.53	\$5.21	\$5.23	\$5.55	\$7.18	\$35.45	\$123.14	
281 % Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	
282																
283 COG & LDAC	\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
284 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

II-023

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

285 Winter Season (Jan. - Apr., Nov. - Dec.)  
286 Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

PROPOSED TEMPORARY RATES							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
289 average Usage (Therms)	2,568	3,796	4,442	4,284	3,296	2,004	20,390
291 Winter:							
292 Cust. Chg	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$1,112.76
293 Headblock	\$0.4609	\$460.88	\$460.88	\$460.88	\$460.88	\$460.88	\$2,765.28
294 Tailblock	\$0.3071	\$481.46	\$858.78	\$1,057.20	\$1,008.43	\$704.98	\$3,084.49
295 HB Threshold	1,000						\$4,419.34
296							
297 Summer:							
298 Cust. Chg	\$185.46						
299 Headblock	\$0.4609						
300 Tailblock	\$0.3071						
301 HB Threshold	400						
302							
303 Total Base Rate Amount	\$1,127.80	\$1,505.12	\$1,703.54	\$1,654.77	\$1,351.32	\$954.83	\$8,297.37
304							
305 COG Rate - (Winter)	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
306 COG amount - Winter	\$1,212.99	\$1,793.40	\$2,098.62	\$2,023.59	\$1,556.83	\$946.93	\$9,632.35
307							
308 COG Rate - (Summer)							
309 COG amount - Summer							
310							
311 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
312 LDAC amount	\$122.74	\$181.47	\$212.35	\$204.76	\$157.53	\$95.82	\$974.65
313							
314 Total Bill	\$2,463.53	\$3,479.98	\$4,014.50	\$3,883.12	\$3,065.68	\$1,997.57	\$18,904.38

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
1,039	507	350	368	548	1,203	4,014	24,404
\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$1,112.76	\$2,225.51
\$184.35	\$184.35	\$161.09	\$169.71	\$184.35	\$184.35	\$1,068.21	\$3,833.48
\$196.26	\$32.75	\$0.00	\$0.00	\$45.31	\$246.59	\$520.91	\$4,940.25
\$566.07	\$402.56	\$346.55	\$355.17	\$415.12	\$616.40	\$2,701.88	\$10,999.25
\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
\$1,212.99	\$1,793.40	\$2,098.62	\$2,023.59	\$1,556.83	\$946.93	\$9,632.35	\$9,632.35
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.4454
\$320.45	\$156.25	\$107.80	\$113.56	\$168.86	\$370.99	\$1,237.90	\$10,870.26
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$49.67	\$24.22	\$16.71	\$17.60	\$26.17	\$57.50	\$191.87	\$1,166.52
\$936.19	\$583.03	\$471.06	\$486.33	\$610.15	\$1,044.90	\$4,131.65	\$23,036.02

316 Winter Season (Jan. - Apr., Nov. - Dec.)  
317 Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

CURRENT							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
320 average Usage (Therms)	2,568	3,796	4,442	4,284	3,296	2,004	20,390
322 Winter:							
323 Cust. Chg	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$1,034.35
324 Headblock	\$0.4284	\$428.41	\$428.41	\$428.41	\$428.41	\$428.41	\$2,570.44
325 Tailblock	\$0.2855	\$447.54	\$798.27	\$982.71	\$937.37	\$655.31	\$2,867.75
326 HB Threshold	1,000						\$4,107.96
327							
328 Summer:							
329 Cust. Chg	\$172.39						
330 Headblock	\$0.4284						
331 Tailblock	\$0.2855						
332 HB Threshold	400						
333							
334 Total Base Rate Amount	\$1,048.33	\$1,399.07	\$1,583.51	\$1,538.17	\$1,256.11	\$887.55	\$7,712.75
335							
336 COG Rate - (Winter)	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
337 COG amount - Winter	\$1,212.99	\$1,793.40	\$2,098.62	\$2,023.59	\$1,556.83	\$946.93	\$9,632.35
338							
339 COG Rate - (Summer)							
340 COG amount - Summer							
341							
342 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
343 LDAC amount	\$122.74	\$181.47	\$212.35	\$204.76	\$157.53	\$95.82	\$974.65
344							
345 Total Bill	\$2,384.07	\$3,373.93	\$3,894.47	\$3,766.52	\$2,970.46	\$1,930.29	\$18,319.75

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
1,039	507	350	368	548	1,203	4,014	24,404
\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$1,034.35	\$2,068.71
\$171.36	\$171.36	\$149.74	\$157.75	\$171.36	\$171.36	\$992.94	\$3,563.38
\$182.43	\$30.44	\$0.00	\$0.00	\$42.11	\$229.22	\$484.21	\$4,592.17
\$526.19	\$374.20	\$322.13	\$330.14	\$385.87	\$572.97	\$2,511.50	\$10,224.25
\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
\$1,212.99	\$1,793.40	\$2,098.62	\$2,023.59	\$1,556.83	\$946.93	\$9,632.35	\$9,632.35
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.4454
\$320.45	\$156.25	\$107.80	\$113.56	\$168.86	\$370.99	\$1,237.90	\$10,870.26
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$49.67	\$24.22	\$16.71	\$17.60	\$26.17	\$57.50	\$191.87	\$1,166.52
\$896.30	\$554.67	\$446.64	\$461.30	\$580.90	\$1,001.47	\$3,941.27	\$22,261.03

347 DIFFERENCE:

348 Total Bill	\$79.46	\$106.05	\$120.03	\$116.59	\$95.21	\$67.28	\$584.63
349 % Change	3.33%	3.14%	3.08%	3.10%	3.21%	3.49%	3.19%
350							
351 Base Rate	\$79.46	\$106.05	\$120.03	\$116.59	\$95.21	\$67.28	\$584.63
352 % Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
353							
354 COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
355 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\$39.88	\$28.36	\$24.42	\$25.02	\$29.25	\$43.43	\$190.37	\$775.00
4.45%	5.11%	5.47%	5.42%	5.04%	4.34%	4.83%	3.48%
\$39.88	\$28.36	\$24.42	\$25.02	\$29.25	\$43.43	\$190.37	\$775.00
7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

356 Winter Season (Jan. - Apr., Nov. - Dec.)  
357 Commercial/Industrial - High Annual Use, High Winter Use (G-43)

PROPOSED TEMPORARY RATES							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
360 average Usage (Therms)	23,661	31,955	31,276	29,903	24,765	17,078	158,638
361							
362 Winter:							
363 Cust. Chg	\$795.91	\$795.91	\$795.91	\$795.91	\$795.91	\$795.91	\$4,775.48
364 Headblock	\$0.2833	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365 Tailblock	\$0.2833	\$6,703.34	\$9,053	\$8,860.63	\$8,471.58	\$7,016.07	\$44,943.01
366 HB Threshold	-						
367							
368 Summer:							
369 Cust. Chg	\$795.91						\$4,775.48
370 Headblock	\$0.1295						\$0.00
371 Tailblock	\$0.1295						\$6,286.35
372 HB Threshold	-						\$1,631.48
373							\$2,427.40
374 Total Base Rate Amount	\$7,499.25	\$9,849.00	\$9,656.54	\$9,267.49	\$7,811.99	\$5,634.21	\$11,061.83
375							\$60,780.32
376 COG Rate - (Winter)	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
377 COG amount - Winter	\$11,177.52	\$15,095.63	\$14,774.71	\$14,125.98	\$11,698.99	\$8,067.65	\$74,940.49
378							
379 COG Rate - (Summer)							
380 COG amount - Summer							\$0.4340
381							\$89,907.41
382 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
383 LDAC amount	\$1,131.00	\$1,527.46	\$1,494.99	\$1,429.34	\$1,183.77	\$816.33	\$7,582.89
384							
385 Total Bill	\$19,807.77	\$26,472.09	\$25,926.24	\$24,822.82	\$20,694.75	\$14,518.20	\$132,241.86

Summer Season (May - Oct.)

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
	11,030	6,524	5,278	6,059	7,044	12,595	48,531	207,169
	\$795.91	\$795.91	\$795.91	\$795.91	\$795.91	\$795.91	\$4,775.48	\$9,550.96
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,428.71	\$845.12	\$683.69	\$784.87	\$912.49	\$1,631.48	\$6,286.35	\$51,229.36
	\$739.83	\$739.83	\$739.83	\$739.83	\$739.83	\$739.83	\$4,439.00	\$8,878.01
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,328.04	\$785.57	\$635.51	\$729.57	\$848.20	\$1,516.53	\$5,843.42	\$47,619.78
	\$6,970.86	\$9,155.05	\$8,976.15	\$8,614.51	\$7,261.56	\$5,237.23	\$46,215.36	\$56,497.79
	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
	\$11,177.52	\$15,095.63	\$14,774.71	\$14,125.98	\$11,698.99	\$8,067.65	\$74,940.49	
	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.4340
	\$3,401.55	\$2,012.11	\$1,627.76	\$1,868.66	\$2,172.51	\$3,884.33	\$14,966.91	\$89,907.41
	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
	\$527.22	\$311.86	\$252.29	\$289.63	\$336.73	\$602.05	\$2,319.77	\$9,902.66
	\$6,153.38	\$3,965.00	\$3,359.65	\$3,739.07	\$4,217.64	\$6,913.77	\$28,348.52	\$160,590.39

387 Winter Season (Jan. - Apr., Nov. - Dec.)  
388 Commercial/Industrial - High Annual Use, High Winter Use (G-43)

CURRENT							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
391 average Usage (Therms)	23,661	31,955	31,276	29,903	24,765	17,078	158,638
392							
393 Winter:							
394 Cust. Chg	\$739.83	\$739.83	\$739.83	\$739.83	\$739.83	\$739.83	\$4,439.00
395 Headblock	\$0.2633	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 Tailblock	\$0.2633	\$6,231.03	\$8,415.22	\$8,236.32	\$7,874.68	\$6,521.73	\$41,776.36
397 HB Threshold	-						
398							
399 Summer:							
400 Cust. Chg	\$739.83						\$4,439.00
401 Headblock	\$0.1204						\$0.00
402 Tailblock	\$0.1204						\$5,843.42
403 HB Threshold	-						\$1,516.53
404							
405 Total Base Rate Amount	\$6,970.86	\$9,155.05	\$8,976.15	\$8,614.51	\$7,261.56	\$5,237.23	\$10,282.43
406							\$56,497.79
407 COG Rate - (Winter)	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
408 COG amount - Winter	\$11,177.52	\$15,095.63	\$14,774.71	\$14,125.98	\$11,698.99	\$8,067.65	\$74,940.49
409							
410 COG Rate - (Summer)							
411 COG amount - Summer							\$0.4340
412							\$89,907.41
413 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
414 LDAC amount	\$1,131.00	\$1,527.46	\$1,494.99	\$1,429.34	\$1,183.77	\$816.33	\$7,582.89
415							
416 Total Bill	\$19,279.38	\$25,778.13	\$25,245.85	\$24,169.84	\$20,144.32	\$14,121.21	\$128,738.74

Summer Season (May - Oct.)

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
	11,030	6,524	5,278	6,059	7,044	12,595	48,531	207,169
	\$739.83	\$739.83	\$739.83	\$739.83	\$739.83	\$739.83	\$4,439.00	\$8,878.01
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,328.04	\$785.57	\$635.51	\$729.57	\$848.20	\$1,516.53	\$5,843.42	\$47,619.78
	\$6,970.86	\$9,155.05	\$8,976.15	\$8,614.51	\$7,261.56	\$5,237.23	\$46,215.36	\$56,497.79
	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724	\$0.4724
	\$11,177.52	\$15,095.63	\$14,774.71	\$14,125.98	\$11,698.99	\$8,067.65	\$74,940.49	
	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.4340
	\$3,401.55	\$2,012.11	\$1,627.76	\$1,868.66	\$2,172.51	\$3,884.33	\$14,966.91	\$89,907.41
	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
	\$527.22	\$311.86	\$252.29	\$289.63	\$336.73	\$602.05	\$2,319.77	\$9,902.66
	\$5,996.64	\$3,849.38	\$3,255.40	\$3,627.69	\$4,097.27	\$6,742.74	\$27,569.12	\$156,307.86

417 DIFFERENCE:

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
418 Total Bill	\$528.39	\$693.95	\$680.39	\$652.98	\$550.43	\$396.98	\$3,503.12
419 % Change	2.74%	2.69%	2.70%	2.70%	2.73%	2.81%	2.72%
420							
421 Base Rate	\$528.39	\$693.95	\$680.39	\$652.98	\$550.43	\$396.98	\$3,503.12
422 % Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
423							
424 COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
425 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
426							

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
	\$156.74	\$115.63	\$104.25	\$111.38	\$120.37	\$171.03	\$779.41	\$4,282.53
	2.61%	3.00%	3.20%	3.07%	2.94%	2.54%	2.83%	2.74%
	\$156.74	\$115.63	\$104.25	\$111.38	\$120.37	\$171.03	\$779.41	\$4,282.53
	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

II-025

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line No

427 Winter Season (Jan. - Apr., Nov. - Dec.)  
428 Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

429 PROPOSED TEMPORARY RATES	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
430 average Usage (Therms)	279	339	379	366	317	261	1,942
431 <b>Winter:</b>							
432 Cust. Chg	\$61.81	\$61.81	\$61.81	\$61.81	\$61.81	\$61.81	\$370.87
433 Headblock	\$0.3055	\$30.55	\$30.55	\$30.55	\$30.55	\$30.55	\$183.28
434 Tailblock	\$0.1986	\$35.62	\$47.50	\$55.50	\$52.83	\$43.13	\$32.03
435 HB Threshold	100						
436 <b>Summer:</b>							
437 Cust. Chg	\$61.81						
438 Headblock	\$0.3055						
439 Tailblock	\$0.1986						
440 HB Threshold	100						
441 Total Base Rate Amount	\$127.98	\$139.86	\$147.86	\$145.19	\$135.49	\$124.39	\$820.77
442 COG Rate - (Winter)	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
443 COG amount - Winter	\$133.86	\$162.52	\$181.82	\$175.37	\$151.96	\$125.20	\$930.73
444 COG Rate - (Summer)							
445 COG amount - Summer							
446 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
447 LDAC amount	\$13.35	\$16.21	\$18.14	\$17.49	\$15.16	\$12.49	\$92.84
448 <b>Total Bill</b>	<b>\$275.19</b>	<b>\$318.60</b>	<b>\$347.82</b>	<b>\$338.05</b>	<b>\$302.61</b>	<b>\$262.07</b>	<b>\$1,844.34</b>

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
225	194	173	191	195	212	1,190	3,133
\$61.81	\$61.81	\$61.81	\$61.81	\$61.81	\$61.81	\$370.87	\$741.75
\$30.55	\$30.55	\$30.55	\$30.55	\$30.55	\$30.55	\$183.28	\$366.55
\$24.81	\$18.75	\$14.50	\$18.11	\$18.91	\$22.20	\$117.27	\$383.89
\$117.17	\$111.11	\$106.86	\$110.47	\$111.27	\$114.56	\$671.42	\$1,492.19
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4225
\$74.19	\$64.13	\$57.07	\$63.07	\$64.40	\$69.86	\$392.71	\$1,323.44
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$10.75	\$9.29	\$8.27	\$9.14	\$9.33	\$10.12	\$56.90	\$149.74
<b>\$202.11</b>	<b>\$184.53</b>	<b>\$172.20</b>	<b>\$182.67</b>	<b>\$185.00</b>	<b>\$194.54</b>	<b>\$1,121.04</b>	<b>\$2,965.38</b>

458 Winter Season (Jan. - Apr., Nov. - Dec.)  
459 Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

460 CURRENT	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
461 average Usage (Therms)	279	339	379	366	317	261	1,942
462 <b>Winter:</b>							
463 Cust. Chg	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.74
464 Headblock	\$0.2839	\$28.39	\$28.39	\$28.39	\$28.39	\$28.39	\$170.36
465 Tailblock	\$0.1846	\$33.11	\$44.16	\$51.59	\$49.11	\$40.09	\$29.77
466 HB Threshold	100						
467 <b>Summer:</b>							
468 Cust. Chg	\$57.46						
469 Headblock	\$0.2839						
470 Tailblock	\$0.1846						
471 HB Threshold	100						
472 Total Base Rate Amount	\$118.96	\$130.01	\$137.44	\$134.96	\$125.94	\$115.63	\$762.94
473 COG Rate - (Winter)	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
474 COG amount - Winter	\$133.86	\$162.52	\$181.82	\$175.37	\$151.96	\$125.20	\$930.73
475 COG Rate - (Summer)							
476 COG amount - Summer							
477 LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
478 LDAC amount	\$13.35	\$16.21	\$18.14	\$17.49	\$15.16	\$12.49	\$92.84
479 <b>Total Bill</b>	<b>\$266.18</b>	<b>\$308.74</b>	<b>\$337.41</b>	<b>\$327.82</b>	<b>\$293.06</b>	<b>\$253.31</b>	<b>\$1,786.51</b>

Summer Season (May - Oct.)

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
225	194	173	191	195	212	1,190	3,133
\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.74	\$689.49
\$28.39	\$28.39	\$28.39	\$28.39	\$28.39	\$28.39	\$170.36	\$340.73
\$23.06	\$17.43	\$13.48	\$16.83	\$17.58	\$20.63	\$109.01	\$356.84
\$108.91	\$103.28	\$99.33	\$102.68	\$103.43	\$106.48	\$624.12	\$1,387.05
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4225
\$74.19	\$64.13	\$57.07	\$63.07	\$64.40	\$69.86	\$392.71	\$1,323.44
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$10.75	\$9.29	\$8.27	\$9.14	\$9.33	\$10.12	\$56.90	\$149.74
<b>\$193.85</b>	<b>\$176.70</b>	<b>\$164.67</b>	<b>\$174.89</b>	<b>\$177.16</b>	<b>\$186.46</b>	<b>\$1,073.73</b>	<b>\$2,860.24</b>

488 DIFFERENCE:

490 Total Bill	\$9.02	\$9.85	\$10.42	\$10.23	\$9.55	\$8.76	\$57.83
491 % Change	3.39%	3.19%	3.09%	3.12%	3.26%	3.46%	3.24%
492 Base Rate	\$9.02	\$9.85	\$10.42	\$10.23	\$9.55	\$8.76	\$57.83
493 % Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
494 COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
495 % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\$8.26	\$7.83	\$7.53	\$7.78	\$7.84	\$8.07	\$47.31	\$105.14
4.26%	4.43%	4.57%	4.45%	4.43%	4.33%	4.41%	3.68%
\$8.26	\$7.83	\$7.53	\$7.78	\$7.84	\$8.07	\$47.31	\$105.14
7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

498 Winter Season (Jan. - Apr., Nov. - Dec.)  
499 Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

PROPOSED TEMPORARY RATES	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
average Usage (Therms)	2,236	2,594	2,953	2,830	2,492	2,049	15,155
<b>Winter:</b>							
Cust. Chg	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$1,112.76
Headblock	\$0.2624	\$262.36	\$262.36	\$262.36	\$262.36	\$262.36	\$1,574.14
Tailblock	\$0.1747	\$215.94	\$278.52	\$341.25	\$319.81	\$260.73	\$1,599.50
HB Threshold	1,000						
<b>Summer:</b>							
Cust. Chg	\$185.46						
Headblock	\$0.1901						
Tailblock	\$0.1080						
HB Threshold	1,000						
Total Base Rate Amount	\$663.76	\$726.34	\$789.06	\$767.63	\$708.55	\$631.06	\$4,286.40
COG Rate - (Winter)	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
COG amount - Winter	\$1,071.45	\$1,243.09	\$1,415.12	\$1,356.33	\$1,194.29	\$981.78	\$7,262.06
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
LDAC amount	\$106.88	\$124.00	\$141.16	\$135.29	\$119.13	\$97.93	\$724.39
<b>Total Bill</b>	<b>\$1,842.09</b>	<b>\$2,093.43</b>	<b>\$2,345.35</b>	<b>\$2,259.25</b>	<b>\$2,021.97</b>	<b>\$1,710.77</b>	<b>\$12,272.84</b>

Summer Season (May - Oct.)

2020/21 Total	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
24,242	1,655	1,433	1,349	1,430	1,501	1,720	9,088	24,242
\$2,225.51	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$185.46	\$1,112.76	\$2,225.51
\$2,714.60	\$190.08	\$190.08	\$190.08	\$190.08	\$190.08	\$190.08	\$1,140.46	\$2,714.60
\$1,933.09	\$70.81	\$46.76	\$37.74	\$46.45	\$54.09	\$77.74	\$333.59	\$1,933.09
\$6,873.21	\$446.34	\$422.30	\$413.28	\$421.99	\$429.62	\$453.27	\$2,586.81	\$6,873.21
\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
\$7,262.06	\$1,071.45	\$1,243.09	\$1,415.12	\$1,356.33	\$1,194.29	\$981.78	\$7,262.06	\$7,262.06
\$0.4232	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4232
\$10,260.13	\$546.12	\$472.70	\$445.15	\$471.75	\$495.06	\$567.28	\$2,998.07	\$10,260.13
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$1,158.79	\$79.13	\$68.49	\$64.50	\$68.35	\$71.73	\$82.19	\$434.40	\$1,158.79
\$18,292.13	\$1,071.60	\$963.49	\$922.92	\$962.10	\$996.42	\$1,102.75	\$6,019.28	\$18,292.13

529 Winter Season (Jan. - Apr., Nov. - Dec.)  
530 Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

CURRENT	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
average Usage (Therms)	2,236	2,594	2,953	2,830	2,492	2,049	15,155
<b>Winter:</b>							
Cust. Chg	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$1,034.35
Headblock	\$0.2439	\$243.87	\$243.87	\$243.87	\$243.87	\$243.87	\$1,463.23
Tailblock	\$0.1624	\$200.73	\$258.90	\$317.20	\$297.28	\$242.36	\$1,486.80
HB Threshold	1,000						
<b>Summer:</b>							
Cust. Chg	\$172.39						
Headblock	\$0.1767						
Tailblock	\$0.1004						
HB Threshold	1,000						
Total Base Rate Amount	\$616.99	\$675.16	\$733.47	\$713.54	\$658.62	\$586.60	\$3,984.38
COG Rate - (Winter)	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
COG amount - Winter	\$1,071.45	\$1,243.09	\$1,415.12	\$1,356.33	\$1,194.29	\$981.78	\$7,262.06
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
LDAC amount	\$106.88	\$124.00	\$141.16	\$135.29	\$119.13	\$97.93	\$724.39
<b>Total Bill</b>	<b>\$1,795.32</b>	<b>\$2,042.25</b>	<b>\$2,289.75</b>	<b>\$2,205.17</b>	<b>\$1,972.04</b>	<b>\$1,666.30</b>	<b>\$11,970.83</b>

Summer Season (May - Oct.)

2020/21 Total	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
24,242	1,655	1,433	1,349	1,430	1,501	1,720	9,088	24,242
\$2,068.71	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$172.39	\$1,034.35	\$2,068.71
\$2,523.33	\$176.68	\$176.68	\$176.68	\$176.68	\$176.68	\$176.68	\$1,060.11	\$2,523.33
\$1,796.89	\$65.82	\$43.47	\$35.08	\$43.18	\$50.28	\$72.26	\$310.09	\$1,796.89
\$6,388.93	\$414.90	\$392.55	\$384.16	\$392.26	\$399.35	\$421.34	\$2,404.55	\$6,388.93
\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
\$7,262.06	\$1,071.45	\$1,243.09	\$1,415.12	\$1,356.33	\$1,194.29	\$981.78	\$7,262.06	\$7,262.06
\$0.4232	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4232
\$10,260.13	\$546.12	\$472.70	\$445.15	\$471.75	\$495.06	\$567.28	\$2,998.07	\$10,260.13
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$1,158.79	\$79.13	\$68.49	\$64.50	\$68.35	\$71.73	\$82.19	\$434.40	\$1,158.79
\$17,807.85	\$1,040.15	\$933.74	\$893.80	\$932.37	\$966.15	\$1,070.81	\$5,837.02	\$17,807.85

DIFFERENCE:							
Total Bill	\$46.77	\$51.18	\$55.60	\$54.09	\$49.92	\$44.46	\$302.02
% Change	2.60%	2.51%	2.43%	2.45%	2.53%	2.67%	2.52%
Base Rate	\$46.77	\$51.18	\$55.60	\$54.09	\$49.92	\$44.46	\$302.02
% Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
\$31.45	\$31.45	\$29.76	\$29.12	\$29.73	\$30.27	\$31.94	\$182.26	\$484.28
3.02%	3.02%	3.19%	3.26%	3.19%	3.13%	2.98%	3.12%	2.72%
\$31.45	\$31.45	\$29.76	\$29.12	\$29.73	\$30.27	\$31.94	\$182.26	\$484.28
7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

11-027

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

Winter Season (Jan. - Apr., Nov. - Dec.) Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)								Summer Season (May - Oct.)								
PROPOSED TEMPORARY RATES																
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total	
569	<b>average Usage (Therms)</b>								21,519	19,047	19,313	21,119	19,654	22,956	123,608	303,490
570	<b>Winter:</b>															
571	Cust. Chg	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$4,914.65	\$9,829.30	
572	Headblock	\$0.1834	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
573	Tailblock	\$0.1834	\$4,980.81	\$5,749.04	\$6,526.73	\$5,878.24	\$5,400.78	\$4,452.27						\$32,987.87	\$43,860.96	
574	HB Threshold															
575	<b>Summer:</b>															
576	Cust. Chg	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$4,914.65	\$9,829.30	
577	Headblock	\$0.0880	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
578	Tailblock	\$0.0880	\$4,980.81	\$5,749.04	\$6,526.73	\$5,878.24	\$5,400.78	\$4,452.27						\$32,987.87	\$43,860.96	
579	HB Threshold															
580	<b>Total Base Rate Amount</b>	\$5,799.92	\$6,568.15	\$7,345.84	\$6,697.35	\$6,219.89	\$5,271.38	\$37,902.52	\$2,711.96	\$2,494.57	\$2,517.99	\$2,676.86	\$2,547.92	\$2,838.43	\$15,787.73	\$53,690.26
581	<b>COG Rate - (Winter)</b>	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4184	
582	COG amount - Winter	\$13,015.17	\$15,022.60	\$17,054.74	\$15,360.19	\$14,112.57	\$11,634.05	\$86,199.31	\$7,098.95	\$6,283.65	\$6,371.47	\$6,967.31	\$6,483.71	\$7,573.27	\$40,778.36	\$126,977.67
583	<b>COG Rate - (Summer)</b>	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4184	
584	COG amount - Summer	\$1,298.26	\$1,498.50	\$1,701.20	\$1,532.17	\$1,407.72	\$1,160.49	\$8,598.35	\$7,098.95	\$6,283.65	\$6,371.47	\$6,967.31	\$6,483.71	\$7,573.27	\$40,778.36	\$126,977.67
585	<b>LDAC</b>	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	
586	LDAC amount	\$1,298.26	\$1,498.50	\$1,701.20	\$1,532.17	\$1,407.72	\$1,160.49	\$8,598.35	\$1,028.58	\$910.45	\$923.18	\$1,009.51	\$939.44	\$1,097.31	\$5,908.47	\$14,506.82
587	<b>Total Bill</b>	\$20,113.35	\$23,089.25	\$26,101.78	\$23,589.71	\$21,740.18	\$18,065.91	\$132,700.18	\$10,839.50	\$9,688.67	\$9,812.64	\$10,653.68	\$9,971.07	\$11,509.01	\$62,474.56	\$195,174.75
588	<b>Winter Season (Jan. - Apr., Nov. - Dec.) Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)</b>								<b>Summer Season (May - Oct.)</b>							
589	<b>CURRENT</b>															
590	<b>average Usage (Therms)</b>								21,519	19,047	19,313	21,119	19,654	22,956	123,608	303,490
591	<b>Winter:</b>															
592	Cust. Chg	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$4,568.37	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$4,568.37	\$9,136.73	
593	Headblock	\$0.1705	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
594	Tailblock	\$0.1705	\$4,629.87	\$5,343.97	\$6,066.86	\$5,464.06	\$5,020.25	\$4,138.57	\$1,759.49	\$1,557.41	\$1,579.18	\$1,726.86	\$1,607.00	\$1,877.05	\$10,106.98	\$40,770.55
595	HB Threshold															
596	<b>Summer:</b>															
597	Cust. Chg	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$4,568.37	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$4,568.37	\$9,136.73	
598	Headblock	\$0.0818	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
599	Tailblock	\$0.0818	\$4,629.87	\$5,343.97	\$6,066.86	\$5,464.06	\$5,020.25	\$4,138.57	\$1,759.49	\$1,557.41	\$1,579.18	\$1,726.86	\$1,607.00	\$1,877.05	\$10,106.98	\$40,770.55
600	HB Threshold															
601	<b>Total Base Rate Amount</b>	\$5,391.26	\$6,105.36	\$6,828.26	\$6,225.46	\$5,781.64	\$4,899.96	\$35,231.94	\$2,520.88	\$2,318.81	\$2,340.57	\$2,488.25	\$2,368.39	\$2,638.44	\$14,675.34	\$49,907.28
602	<b>COG Rate - (Winter)</b>	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4184	
603	COG amount - Winter	\$13,015.17	\$15,022.60	\$17,054.74	\$15,360.19	\$14,112.57	\$11,634.05	\$86,199.31	\$7,098.95	\$6,283.65	\$6,371.47	\$6,967.31	\$6,483.71	\$7,573.27	\$40,778.36	\$126,977.67
604	<b>COG Rate - (Summer)</b>	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.4184	
605	COG amount - Summer	\$1,298.26	\$1,498.50	\$1,701.20	\$1,532.17	\$1,407.72	\$1,160.49	\$8,598.35	\$7,098.95	\$6,283.65	\$6,371.47	\$6,967.31	\$6,483.71	\$7,573.27	\$40,778.36	\$126,977.67
606	<b>LDAC</b>	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	
607	LDAC amount	\$1,298.26	\$1,498.50	\$1,701.20	\$1,532.17	\$1,407.72	\$1,160.49	\$8,598.35	\$1,028.58	\$910.45	\$923.18	\$1,009.51	\$939.44	\$1,097.31	\$5,908.47	\$14,506.82
608	<b>Total Bill</b>	\$19,704.69	\$22,626.46	\$25,584.20	\$23,117.82	\$21,301.93	\$17,694.50	\$130,029.60	\$10,648.42	\$9,512.91	\$9,635.22	\$10,465.07	\$9,791.54	\$11,309.01	\$61,362.17	\$191,391.77
609	<b>DIFFERENCE:</b>															
610	<b>Total Bill</b>	\$408.66	\$462.79	\$517.58	\$471.89	\$438.25	\$371.42	\$2,670.58	\$191.08	\$175.77	\$177.42	\$188.61	\$179.52	\$199.99	\$1,112.39	\$3,782.97
611	% Change	2.07%	2.05%	2.02%	2.04%	2.06%	2.10%	2.05%	1.79%	1.85%	1.84%	1.80%	1.83%	1.77%	1.81%	1.98%
612	<b>Base Rate</b>	\$408.66	\$462.79	\$517.58	\$471.89	\$438.25	\$371.42	\$2,670.58	\$191.08	\$175.77	\$177.42	\$188.61	\$179.52	\$199.99	\$1,112.39	\$3,782.97
613	% Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
614	<b>COG &amp; LDAC</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
615	% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

II-028

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

Line  
No

Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)							
PROPOSED TEMPORARY RATES							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
<b>average Usage (Therms)</b>	61,794	48,201	46,759	46,199	40,987	48,188	292,128
<b>Winter:</b>							
Cust. Chg	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$4,914.65
Headblock	\$0.0700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0700	\$4,324.09	\$3,372.94	\$3,272.04	\$3,232.86	\$2,868.12	\$3,372.01
HB Threshold	-	-	-	-	-	-	\$20,442.06
<b>Summer:</b>							
Cust. Chg	\$819.11						
Headblock	\$0.04						
Tailblock	\$0.0379						
HB Threshold	-						
Total Base Rate Amount	\$5,143.20	\$4,192.05	\$4,091.15	\$4,051.97	\$3,687.23	\$4,191.12	\$25,356.71
COG Rate - (Winter)	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
COG amount - Winter	\$29,611.47	\$23,097.96	\$22,407.00	\$22,138.72	\$19,640.94	\$23,091.60	\$139,987.68
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
LDAC amount	\$2,953.73	\$2,304.01	\$2,235.09	\$2,208.33	\$1,959.18	\$2,303.38	\$13,963.71
<b>Total Bill</b>	<b>\$37,708.40</b>	<b>\$29,594.02</b>	<b>\$28,733.23</b>	<b>\$28,399.01</b>	<b>\$25,287.34</b>	<b>\$29,586.10</b>	<b>\$179,308.11</b>
<b>Winter Season (Jan. - Apr., Nov. - Dec.)</b>							
<b>Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)</b>							
CURRENT							
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter
<b>average Usage (Therms)</b>	61,794	48,201	46,759	46,199	40,987	48,188	292,128
<b>Winter:</b>							
Cust. Chg	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$4,568.37
Headblock	\$0.0650	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.0650	\$4,019.42	\$3,135.29	\$3,041.49	\$3,005.08	\$3,134.42	\$19,001.73
HB Threshold	-	-	-	-	-	-	
<b>Summer:</b>							
Cust. Chg	\$761.39						
Headblock	\$0.0353						
Tailblock	\$0.0353						
HB Threshold	-						
Total Base Rate Amount	\$4,780.81	\$3,896.68	\$3,802.89	\$3,766.47	\$3,427.43	\$3,895.82	\$23,570.10
COG Rate - (Winter)	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792	\$0.4792
COG amount - Winter	\$29,611.47	\$23,097.96	\$22,407.00	\$22,138.72	\$19,640.94	\$23,091.60	\$139,987.68
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
LDAC amount	\$2,953.73	\$2,304.01	\$2,235.09	\$2,208.33	\$1,959.18	\$2,303.38	\$13,963.71
<b>Total Bill</b>	<b>\$37,346.02</b>	<b>\$29,298.66</b>	<b>\$28,444.97</b>	<b>\$28,113.52</b>	<b>\$25,027.54</b>	<b>\$29,290.79</b>	<b>\$177,521.50</b>
<b>DIFFERENCE:</b>							
<b>Total Bill</b>	<b>\$362.39</b>	<b>\$295.37</b>	<b>\$288.26</b>	<b>\$285.50</b>	<b>\$259.80</b>	<b>\$295.30</b>	<b>\$1,786.61</b>
% Change	0.97%	1.01%	1.01%	1.02%	1.04%	1.01%	1.01%
<b>Base Rate</b>	<b>\$362.39</b>	<b>\$295.37</b>	<b>\$288.26</b>	<b>\$285.50</b>	<b>\$259.80</b>	<b>\$295.30</b>	<b>\$1,786.61</b>
% Change	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
<b>COG &amp; LDAC</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Summer Season (May - Oct.)							
May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
58,766	61,809	64,600	68,379	65,031	64,466	383,051	675,179
\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$819.11	\$4,914.65	\$9,829.30
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,230.13	\$2,345.64	\$2,451.54	\$2,594.96	\$2,467.89	\$2,446.46	\$14,536.62	\$34,978.69
\$3,049.24	\$3,164.75	\$3,270.65	\$3,414.07	\$3,287.00	\$3,265.57	\$19,451.27	\$44,807.98
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3945
\$19,386.77	\$20,390.89	\$21,311.49	\$22,558.29	\$21,453.61	\$21,267.39	\$126,368.44	\$266,356.12
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$2,809.00	\$2,954.48	\$3,087.87	\$3,268.52	\$3,108.47	\$3,081.48	\$18,309.83	\$32,273.54
<b>\$25,245.00</b>	<b>\$26,510.12</b>	<b>\$27,670.01</b>	<b>\$29,240.89</b>	<b>\$27,849.07</b>	<b>\$27,614.44</b>	<b>\$164,129.54</b>	<b>\$343,437.65</b>
Summer Season (May - Oct.)							
May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer	2020/21 Total
58,766	61,809	64,600	68,379	65,031	64,466	383,051	675,179
\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$761.39	\$4,568.37	\$9,136.73
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,073.00	\$2,180.37	\$2,278.80	\$2,412.12	\$2,294.00	\$2,274.09	\$13,512.38	\$32,514.12
\$2,834.39	\$2,941.76	\$3,040.20	\$3,173.52	\$3,055.40	\$3,035.48	\$18,080.75	\$41,650.85
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3945
\$19,386.77	\$20,390.89	\$21,311.49	\$22,558.29	\$21,453.61	\$21,267.39	\$126,368.44	\$266,356.12
\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478
\$2,809.00	\$2,954.48	\$3,087.87	\$3,268.52	\$3,108.47	\$3,081.48	\$18,309.83	\$32,273.54
<b>\$25,030.16</b>	<b>\$26,287.14</b>	<b>\$27,439.56</b>	<b>\$29,000.33</b>	<b>\$27,617.47</b>	<b>\$27,384.35</b>	<b>\$162,759.02</b>	<b>\$340,280.51</b>
<b>\$214.85</b>	<b>\$222.99</b>	<b>\$230.45</b>	<b>\$240.55</b>	<b>\$231.60</b>	<b>\$230.09</b>	<b>\$1,370.52</b>	<b>\$3,157.13</b>
0.86%	0.85%	0.84%	0.83%	0.84%	0.84%	0.84%	0.93%
\$214.85	\$222.99	\$230.45	\$240.55	\$231.60	\$230.09	\$1,370.52	\$3,157.13
7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%	7.58%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

II-029

<u>Page</u>	<u>Revision</u>
Title	Original
TOC i	Third Revised
TOC ii	Second Revised
TOC iii	Third Revised
TOC iv	First Revised
1	Forty- <del>sixth-seventh</del> Revised
2	<del>Seventh-Eighth</del> Revised
3	Forty- <del>second-third</del> Revised
4	Thirty-eighth Revised
5	Third Revised
6	Second Revised
7	Second Revised
7A	Original
8	Third Revised
9	First Revised
10	Original
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12	Original
13	First Revised
14	First Revised
15	First Revised
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original

ISSUED: September XX, 2020 ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck

EFFECTIVE: October 01, 2020 TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XXXX XX, 20XX, in Docket No. DG 20-105

ISSUED: June 24, 2020 ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck

EFFECTIVE: July 01, 2020 TITLE: President

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27	Original
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41A	Original
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44	<del>Fifth-Sixth</del> Revised
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49	Original
50	<del>Fourth-Fifth</del> Revised
51	Original
52	<del>Fourth-Fifth</del> Revised
53	Original
54	<del>Fifth-Sixth</del> Revised

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 EFFECTIVE: October 01, 2020 TITLE: President

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Susan L. Fleck  
 EFFECTIVE: July 01, 2020 TITLE: President

NHPUC NO. 10 GAS  
LIBERTY UTILITIES

55

Original

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Susan L. Fleck

EFFECTIVE: October 01, 2020 TITLE: President

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Susan L. Fleck

EFFECTIVE: July 01, 2020 TITLE: President



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74	<del>Fourth-Fifth</del> Revised
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78	<del>Fourth-Fifth</del> Revised
79	Original
80	<del>Fifth-Sixth</del> Revised
81	Original
82	<del>Fourth-Fifth</del> Revised
83	First Revised
84	Twenty- <del>second-third</del> Revised
85	Twenty- <del>seventh-eighth</del> Revised
86	Twenty- <del>third-fourth</del> Revised

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Susan L. Fleck

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ISSUED: July 24, 2020 ISSUED BY: /s/Susan L. Fleck  
Susan L. Fleck

EFFECTIVE: August 01, 2020 TITLE: President

**II. RATE SCHEDULES**

**1 RESIDENTIAL NON-HEATING RATE:  
CLASSIFICATION NO. R-1**

Availability

This rate is available to all residential customers who do not have gas space heating equipment, who consume less than 80% of their normal usage in the six winter months of November through April and whose usage does not exceed 100 therms in any winter month. Available for use which is separately metered and billed for each dwelling unit. Availability is limited to use in locations served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:**      \$0.~~5166~~5557 per day or \$~~15.50~~16.67 per 30 day month

**Winter Period:**                      All therms per 30 day month at \$0.~~3860~~4153 per therm

**Summer Period:**                      All therms per 30 day month at \$0.~~3860~~4153 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

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Susan L. Fleck

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Susan L. Fleck

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

~~Fifth-Sixth~~ Revised Page 44  
Superseding ~~Fifth-Fourth~~ Revised Page 44  
Residential Non-Heating Rate R-1

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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**2 RESIDENTIAL HEATING RATE:  
CLASSIFICATION NO. R-3**

Availability

This rate is for all residential use for those domestic customers who use gas as the principal household heating fuel. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** \$0.~~5166-5557~~ per day or \$~~15.5016.67~~ per 30 day month  
**Winter Period:** All therms per 30 day month at \$0.~~5678-6108~~ per therm  
**Summer Period:** All therms per 30 day month at \$0.~~5678-6108~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

~~Fifth-Sixth~~ Revised Page 46  
Superseding ~~Fifth-Fourth~~ Revised Page 46  
Residential Heating Rate R-3

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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**3 LOW INCOME RESIDENTIAL HEATING RATE:  
CLASSIFICATION NO. R-4**

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the "Terms and Conditions" of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

<b>Customer Charge Per Meter:</b>	\$0. <del>2066-2223</del> per day or \$ <del>6-206.67</del> per 30 day month
<b>Winter Period:</b>	All therms per 30 day month at \$0. <del>2272-2444</del> per therm
<b>Summer Period:</b>	All therms per 30 day month at \$0. <del>2272-2444</del> per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

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LIBERTY UTILITIES

~~Fourth-Fifth~~ Revised Page 48

Superseding ~~Fourth Third~~ Revised Page 48

Residential Low Income Heating Rate R-4

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery

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**4 MANAGED EXPANSION PROGRAM RESIDENTIAL NON-HEATING RATE:  
CLASSIFICATION NO. R-5**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Residential Non Heating Rate R-1.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** \$~~0.6715-7223~~ per day or \$~~20.1521.67~~ per 30 day month  
**Winter Period:** All therms per 30 day month at \$~~0.5018-5398~~ per therm  
**Summer Period:** All therms per 30 day month at \$~~0.5018-5398~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Residential Non Heating Rate R-1.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

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LIBERTY UTILITIES

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

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**5 MANAGED EXPANSION PROGRAM RESIDENTIAL HEATING RATE:  
CLASSIFICATION NO. R-6**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program projects area who otherwise would have qualified for Residential Heating Rate R-3.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** \$~~0.6715-7223~~ per day or \$~~20.1521.67~~ per 30 day month

**Winter Period:** All therms per 30 day month at \$~~0.7381-7941~~ per therm

**Summer Period:** All therms per 30 day month at \$~~0.7381-7941~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Residential Non Heating Rate R-3.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading an estimated bill will be rendered to the customer. Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

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LIBERTY UTILITIES

~~Fifth-Sixth~~ Revised Page 54

Superseding ~~Fifth-Fourth~~ Revised Page 54

MEP Residential Low Income Heating Rate R-7

delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00

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**7 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, HIGH WINTER USE  
RATE  
CLASSIFICATION NO. G-41**

Availability

This rate is available for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$1.91542.0607~~ per day or ~~\$57.4661.82~~ per 30 day month

**Winter Period:** First 100\* therms per 30 day month at \$~~0.4711.5068~~ per therm

All over 100 therms per 30 day month at \$~~0.3165.3404~~ per therm

**Summer Period:** First 20\* therms per 30 day month at \$~~0.4711.5068~~ per therm

All over 20 therms per 30 day month at \$~~0.3165.3404~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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LIBERTY UTILITIES

~~Fifth-Sixth~~ Revised Page 56  
Superseding ~~Fifth-Fourth~~ Revised Page 56  
Commercial/Industrial Rate G-41

Terms and Conditions

U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

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**8 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, HIGH WINTER  
USE RATE  
CLASSIFICATION NO. G-42**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$5.74646.1820~~ per day or ~~\$172.39185.46~~ per 30 day month

**Winter Period:** First 1000\* therms per 30 day month at ~~\$0.4284-4609~~ per therm  
All over 1000 therms per 30 day month at ~~\$0.2855-3071~~ per therm

**Summer Period:** First 400\* therms per 30 day month at ~~\$0.4284-4609~~ per therm  
All over 400 therms per 30 day month at ~~\$0.2855-3071~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when

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LIBERTY UTILITIES

the visit to the meter location is scheduled at the mutual convenience of the Company and the customer.  
Otherwise, the charge is \$30.00.

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**9 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE RATE  
CLASSIFICATION NO. G-43**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

**Customer Charge Per Meter:** ~~\$24.66~~26.5303 per day or ~~\$739.83~~795.91 per 30 day month

**Winter Period:** All therms per 30 day month at \$~~0.2633~~.2833 per therm

**Summer Period:** All therms per 30 day month at \$~~0.1204~~.1295 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

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To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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Terms and Conditions

U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first

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**11 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE:  
MEDIUM ANNUAL USE, HIGH WINTER USE RATE  
CLASSIFICATION NO. G-45**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-42.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$7.47038.0367~~ per day or ~~\$224.11241.10~~ per 30 day month

**Winter Period:** First 1000\* therms per 30 day month at ~~\$0.5569-5991~~ per therm  
All over 1000 therms per 30 day month at ~~\$0.3711-3992~~ per therm

**Summer Period:** First 400\* therms per 30 day month at ~~\$0.5569-5991~~ per therm  
All over 400 therms per 30 day month at ~~\$0.3711-3992~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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Terms and Conditions

Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff. U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

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**12 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-46**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-43.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

**Customer Charge Per Meter:** ~~\$32.059434.4897~~ per day or ~~\$961.781,034.69~~ per 30 day month

**Winter Period:** All therms per 30 day month at ~~\$0.3423-3683~~ per therm

**Summer Period:** All therms per 30 day month at ~~\$0.1565-1684~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

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**13 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, LOW WINTER USE  
RATE  
CLASSIFICATION NO. G-51**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$1.91532.0603~~ per day or ~~\$57.4661.81~~ per 30 day month

**Winter Period:** First 100\* therms per 30 day month at ~~\$0.2839-3055~~ per therm  
All over 100 therms per 30 day month at ~~\$0.4846-1986~~ per therm

**Summer Period:** First 100\* therms per 30 day month at ~~\$0.2839-3055~~ per therm  
All over 100 therms per 30 day month at ~~\$0.4846-1986~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

~~Fifth Sixth~~ Revised Page 68  
Superseding ~~Fifth Fourth~~ Revised Page 68  
Commercial/Industrial Rate G-51

Terms and Conditions

Eligibility shall be based on the reasonable discretion of the Company and subject to verification of heating usage. U.S. Department of Labor Standard Industry Classification Code will determine eligibility for this

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**14 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, LOW WINTER USE RATE  
CLASSIFICATION NO. G-52**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

**Customer Charge Per Meter:** ~~\$5.74636.1820~~ per day or ~~\$172.39185.46~~ per 30 day month

**Winter Period:** First 1000\* therms per 30 day month at ~~\$0.2439-2624~~ per therm  
All over 1000 therms per 30 day month at ~~\$0.1624-1747~~ per therm

**Summer Period:** First 1000\* therms per 30 day month at ~~\$0.1767-1901~~ per therm  
All over 1000 therms per 30 day month at ~~\$0.1004-1080~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

the visit to the meter location is scheduled at the mutual convenience of the Company and the customer.  
Otherwise, the charge is \$30.00.

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**15 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE  
CLASSIFICATION NO. G-53**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage less than 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$25.379727.3037~~ per day or ~~\$761.39819.11~~ per 30 day month

**Winter Period:** All therms per 30 day month at ~~\$0.4705-1834~~ per therm

**Summer Period:** All therms per 30 day month at ~~\$0.0818-0880~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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**16 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR  
GREATER THAN 90% RATE  
CLASSIFICATION NO. G-54**

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage greater than or equal to 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$25.3797~~27.3037 per day or ~~\$761.39819.11~~ per 30 day month

**Winter Period:** All therms per 30 day month at ~~\$0.0650~~.0700 per therm

**Summer Period:** All therms per 30 day month at ~~\$0.0353~~0.379 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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**17 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, LOW WINTER USE RATE CLASSIFICATION NO. G-55**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-51.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$2.48962.6787~~ per day or ~~\$74.69-80.36~~ per 30 day month

**Winter Period:** First 100\* therms per 30 day month at ~~\$0.3691-3971~~ per therm  
All over 100 therms per 30 day month at ~~\$0.2400-2582~~ per therm

**Summer Period:** First 100\* therms per 30 day month at ~~\$0.3691-3971~~ per therm  
All over 100 therms per 30 day month at ~~\$0.2400-2582~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

Terms and Conditions

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Eligibility shall be based on the reasonable discretion of the Company and subject to verification of heating usage. U.S. Department of Labor Standard Industry Classification Code will determine eligibility for this tariff. Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff.

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**18 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE:  
MEDIUM ANNUAL USE, LOW WINTER USE RATE  
CLASSIFICATION NO. G-56**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-52.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

**Customer Charge Per Meter:** ~~\$7.47038.0367~~ per day or ~~\$224.11241.10~~ per 30 day month

**Winter Period:** First 1000\* therms per 30 day month at ~~\$0.3171-.3411~~ per therm  
All over 1000 therms per 30 day month at ~~\$0.2111-2271~~ per therm

**Summer Period:** First 1000\* therms per 30 day month at ~~\$0.2297-2471~~ per therm  
All over 1000 therms per 30 day month at ~~\$0.1304-1404~~ per therm

\*The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

~~Fourth-Fifth~~ Revised Page 78

Superseding ~~Fourth Third~~ Revised Page 78

MEP Commercial/Industrial Rate G-56

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In

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Susan L. Fleck

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**19 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE CLASSIFICATION NO. G-57**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-53.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$32.9934~~ \$35.4947 per day or ~~\$989.801~~ \$1,064.84 per 30 day month

**Winter Period:** All therms per 30 day month at \$0.~~2216~~ 2384 per therm

**Summer Period:** All therms per 30 day month at \$0.~~4063~~ 1144 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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~~Susan L. Fleck~~  
~~EFFECTIVE: October 01, 2020~~ ~~TITLE: President~~

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~~ISSUED: July 13, 2020~~ ~~ISSUED BY: /s/Susan L. Fleck~~  
~~Susan L. Fleck~~  
~~EFFECTIVE: July 01, 2020~~ ~~TITLE: President~~

~~Authorized by NHPUC Order No. 26,374 dated June 30, 2020, in Docket No. DG 20-049~~

NHPUC NO. 10 GAS  
LIBERTY UTILITIES

daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer

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**20 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90% RATE CLASSIFICATION NO. G-58**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-54.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

**Customer Charge Per Meter:** ~~\$32.993435.4947~~ per day or ~~\$989.801,064.84~~ per 30 day month

**Winter Period:** All therms per 30 day month at ~~\$0.0846-0910~~ per therm

**Summer Period:** All therms per 30 day month at ~~\$0.0459-0493~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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ISSUED: July 13, 2020 ISSUED BY: /s/Susan L. Fleck  
Susan L. Fleck  
EFFECTIVE: July 01, 2020 TITLE: President~~

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

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Firm Rate Schedule

22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES  
FIRM RATE SCHEDULES

Rates Effective April 1, 2020 - April 30, 2020  
Rates effective November 01, 2020 - April 30, 2021  
Winter Period

Rates Effective August 1, 2020 - October 31, 2020  
Rates Effective October 01, 2020 - October 31, 2020  
Summer Period

Table with 8 columns: Description, Delivery Charge, Cost of Gas Rate Page 96, LDAC Page 102, Total Rate, Delivery Charge, Cost of Gas Rate Page 93, LDAC Page 102, Total Rate. Rows include Residential Non Heating - R-1, Residential Heating - R-3, Residential Heating - R-4, Commercial/Industrial - G-41, Commercial/Industrial - G-42, Commercial/Industrial - G-43, Commercial/Industrial - G-51, Commercial/Industrial - G-52, Commercial/Industrial - G-53, Commercial/Industrial - G-54.

ISSUED: September XX, 2020

ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck

EFFECTIVE: October 01, 2020

TITLE: President

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ISSUED: July 24, 2020

ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck

EFFECTIVE: August 01, 2020

TITLE: President

**23 FIRM RATE SCHEDULES - KEENE CUSTOMERS**

**II RATE SCHEDULES  
 FIRM RATE SCHEDULES**

	Rates Effective April 1, 2020 - April 30, 2020				Rates Effective July 1, 2020 - October 31, 2020			
	Rates effective November 01, 2020 - April 30, 2021				Rates Effective October 01, 2020 - October 31, 2020			
	Winter Period Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 98	LDAC Page 102	Total Rate	Delivery Charge	Cost of Gas Rate Page 94	LDAC Page 102	Total Rate
<b>Residential Non Heating - R-1</b>	\$ 15.29			\$ 15.29	\$ 15.50			\$ 15.50
Customer Charge per Month per Meter	\$ 16.67			\$ 16.67	\$ 16.67			\$ 16.67
All Therms	\$ 0.4153	\$ 0.9492	\$ 0.0310	\$ 1.3955	\$ 0.4153	\$ 0.4843	\$ 0.0310	\$ 0.9306
	<del>\$ 0.3786</del>	<del>\$ 0.9492</del>	<del>\$ 0.0310</del>	<del>\$ 1.3588</del>	<del>\$ 0.3860</del>	<del>\$ 0.4843</del>	<del>\$ 0.0310</del>	<del>\$ 0.9043</del>
<b>Residential Heating - R-3</b>	\$ 15.20			\$ 15.20	\$ 15.50			\$ 15.50
Customer Charge per Month per Meter	\$ 16.67			\$ 16.67	\$ 16.67			\$ 16.67
Size of the first block								
All Therms	\$ 0.6108	\$ 0.9492	\$ 0.0310	\$ 1.5910	\$ 0.6108	\$ 0.4843	\$ 0.0310	\$ 1.1261
	<del>\$ 0.5569</del>	<del>\$ 0.4408</del>	<del>\$ 0.0310</del>	<del>\$ 1.0287</del>	<del>\$ 0.5678</del>	<del>\$ 0.7908</del>	<del>\$ 0.0310</del>	<del>\$ 1.3896</del>
<b>Residential Heating - R-4</b>	\$ 6.08			\$ 6.08	\$ 6.20			\$ 6.20
Customer Charge per Month per Meter	\$ 6.67			\$ 6.67	\$ 6.67			\$ 6.67
Size of the first block								
All Therms	\$ 0.2444	\$ 0.9492	\$ 0.0310	\$ 1.2246	\$ 0.2444	\$ 0.4843	\$ 0.0310	\$ 0.7597
	<del>\$ 0.2228</del>	<del>\$ 0.4408</del>	<del>\$ 0.0310</del>	<del>\$ 0.6946</del>	<del>\$ 0.2272</del>	<del>\$ 0.7908</del>	<del>\$ 0.0310</del>	<del>\$ 1.0490</del>
<b>Commercial/Industrial - G-41</b>	\$ 56.36			\$ 56.36	\$ 57.46			\$ 57.46
Customer Charge per Month per Meter	\$ 61.82			\$ 61.82	\$ 61.82			\$ 61.82
Size of the first block								
100 therms								
Therms in the first block per month at	\$ 0.5068	\$ 0.9492	\$ 0.0478	\$ 1.5038	\$ 0.5068	\$ 0.4843	\$ 0.0478	\$ 1.0389
	<del>\$ 0.4621</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.9507</del>	<del>\$ 0.4711</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.3087</del>
All therms over the first block per month at	\$ 0.3404	\$ 0.9492	\$ 0.0478	\$ 1.3374	\$ 0.3404	\$ 0.4843	\$ 0.0478	\$ 0.8725
	<del>\$ 0.3104</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.7990</del>	<del>\$ 0.3165</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.1554</del>
<b>Commercial/Industrial - G-42</b>	\$ 169.09			\$ 169.09	\$ 172.39			\$ 172.39
Customer Charge per Month per Meter	\$ 185.46			\$ 185.46	\$ 185.46			\$ 185.46
Size of the first block								
1000 therms								
Therms in the first block per month at	\$ 0.4609	\$ 0.9492	\$ 0.0478	\$ 1.4579	\$ 0.4609	\$ 0.4843	\$ 0.0478	\$ 0.9930
	<del>\$ 0.4202</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.9088</del>	<del>\$ 0.4284</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.2670</del>
All therms over the first block per month at	\$ 0.3071	\$ 0.9492	\$ 0.0478	\$ 1.3041	\$ 0.3071	\$ 0.4843	\$ 0.0478	\$ 0.8392
	<del>\$ 0.2800</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.7686</del>	<del>\$ 0.2855</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.1244</del>
<b>Commercial/Industrial - G-43</b>	\$ 725.66			\$ 725.66	\$ 739.83			\$ 739.83
Customer Charge per Month per Meter	\$ 795.91			\$ 795.91	\$ 795.91			\$ 795.91
All therms	\$ 0.2833	\$ 0.9492	\$ 0.0478	\$ 1.2803	\$ 0.1295	\$ 0.4843	\$ 0.0478	\$ 0.6616
	<del>\$ 0.2583</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.7469</del>	<del>\$ 0.1204</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 0.9590</del>
<b>Commercial/Industrial - G-51</b>	\$ 56.36			\$ 56.36	\$ 57.46			\$ 57.46
Customer Charge per Month per Meter	\$ 61.81			\$ 61.81	\$ 61.81			\$ 61.81
Size of the first block								
100 therms								
Therms in the first block per month at	\$ 0.3055	\$ 0.9492	\$ 0.0478	\$ 1.3025	\$ 0.3055	\$ 0.4843	\$ 0.0478	\$ 0.8376
	<del>\$ 0.2785</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.7674</del>	<del>\$ 0.2839</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.1225</del>
All therms over the first block per month at	\$ 0.1986	\$ 0.9492	\$ 0.0478	\$ 1.1956	\$ 0.1986	\$ 0.4843	\$ 0.0478	\$ 0.7307
	<del>\$ 0.1811</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.6697</del>	<del>\$ 0.1846</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.0232</del>
<b>Commercial/Industrial - G-52</b>	\$ 169.09			\$ 169.09	\$ 172.39			\$ 172.39
Customer Charge per Month per Meter	\$ 185.46			\$ 185.46	\$ 185.46			\$ 185.46
Size of the first block								
1000 therms								
Therms in the first block per month at	\$ 0.2624	\$ 0.9492	\$ 0.0478	\$ 1.2594	\$ 0.1901	\$ 0.4843	\$ 0.0478	\$ 0.7222
	<del>\$ 0.2392</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.7278</del>	<del>\$ 0.1767</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 1.0153</del>
All therms over the first block per month at	\$ 0.1747	\$ 0.9492	\$ 0.0478	\$ 1.1717	\$ 0.1080	\$ 0.4843	\$ 0.0478	\$ 0.6401
	<del>\$ 0.1593</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.6479</del>	<del>\$ 0.1004</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 0.9390</del>
<b>Commercial/Industrial - G-53</b>	\$ 746.84			\$ 746.84	\$ 761.39			\$ 761.39
Customer Charge per Month per Meter	\$ 819.11			\$ 819.11	\$ 819.11			\$ 819.11
All therms over the first block per month at	\$ 0.1834	\$ 0.9492	\$ 0.0478	\$ 1.1804	\$ 0.0880	\$ 0.4843	\$ 0.0478	\$ 0.6201
	<del>\$ 0.1672</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.6558</del>	<del>\$ 0.0818</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 0.9204</del>
<b>Commercial/Industrial - G-54</b>	\$ 746.84			\$ 746.84	\$ 761.39			\$ 761.39
Customer Charge per Month per Meter	\$ 819.11			\$ 819.11	\$ 819.11			\$ 819.11
All therms over the first block per month at	\$ 0.0700	\$ 0.9492	\$ 0.0478	\$ 1.0670	\$ 0.0379	\$ 0.4843	\$ 0.0478	\$ 0.5700
	<del>\$ 0.0638</del>	<del>\$ 0.4408</del>	<del>\$ 0.0478</del>	<del>\$ 0.5524</del>	<del>\$ 0.0363</del>	<del>\$ 0.7908</del>	<del>\$ 0.0478</del>	<del>\$ 0.8739</del>

ISSUED: September XX, 2020

ISSUED BY: /s/Susan L. Fleck  
 Susan L. Fleck

EFFECTIVE: October 01, 2020

TITLE: President

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ISSUED: June 24, 2020

ISSUED BY: /s/Susan L. Fleck  
 Susan L. Fleck

EFFECTIVE: July 01, 2020

TITLE: President

Authorized by NHPUC Order 26,351 dated April 30, 2020 in Docket No. 20-041, see complete revised Order 26,351 (05/01/20)

**24 FIRM RATE SCHEDULES - MANAGED EXPANSION PROGRAM-EXCLUDING KEENE CUSTOMERS**

**II RATE SCHEDULES**

**FIRM RATE SCHEDULES**

Rates Effective April 1, 2020 - April 30, 2020

Rates Effective August 1, 2020 - October 31, 2020

Rates effective November 01, 2020 - April 30, 2021  
 Winter Period

Rates Effective October 01, 2020 - October 31, 2020  
 Summer Period

	Delivery Charge	Cost of Gas Rate Page 96	LDAC Page 102	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 102	Total Rate
<b>Residential Non Heating - R-5</b>	\$ 19.76			\$ 19.76	\$ 20.15			\$ 20.15
Customer Charge per Month per Meter	\$ 21.67			\$ 21.67	\$ 21.67			\$ 21.67
All Therms	\$ 0.5398	\$ 0.6203	\$ 0.0310	\$ 1.1911	\$ 0.5398	\$ 0.4757	\$ 0.0310	\$ 1.0465
	<del>\$ 0.4922</del>	<del>\$ 0.2679</del>	<del>\$ 0.0310</del>	<del>\$ 0.7910</del>	<del>\$ 0.5018</del>	<del>\$ 0.4757</del>	<del>\$ 0.0310</del>	<del>\$ 1.0085</del>
<b>Residential Heating - R-6</b>	\$ 19.76			\$ 19.76	\$ 20.15			\$ 20.15
Customer Charge per Month per Meter	\$ 21.67			\$ 21.67	\$ 21.67			\$ 21.67
Size of the first block								
all therms	\$ 0.7941	\$ 0.6203	\$ 0.0310	\$ 1.4454	\$ 0.7941	\$ 0.4757	\$ 0.0310	\$ 1.3008
Therms in the first block per month at	<del>\$ 0.7240</del>	<del>\$ 0.2679</del>	<del>\$ 0.0310</del>	<del>\$ 1.0229</del>	<del>\$ 0.7381</del>	<del>\$ 0.4757</del>	<del>\$ 0.0310</del>	<del>\$ 1.2448</del>
<b>Residential Heating - R-7</b>	\$ 7.90			\$ 7.90	\$ 8.06			\$ 8.06
Customer Charge per Month per Meter	\$ 8.67			\$ 8.67	\$ 8.67			\$ 8.67
Size of the first block								
all therms	\$ 0.3177	\$ 0.6203	\$ 0.0310	\$ 0.9690	\$ 0.3177	\$ 0.4757	\$ 0.0310	\$ 0.8244
Therms in the first block per month at	<del>\$ 0.2896</del>	<del>\$ 0.2679</del>	<del>\$ 0.0310</del>	<del>\$ 0.5885</del>	<del>\$ 0.2963</del>	<del>\$ 0.4757</del>	<del>\$ 0.0310</del>	<del>\$ 0.8020</del>
<b>Commercial/Industrial - G-44</b>	\$ 73.26			\$ 73.26	\$ 74.69			\$ 74.69
Customer Charge per Month per Meter	\$ 80.36			\$ 80.36	\$ 80.36			\$ 80.36
Size of the first block								
100 therms	\$ 0.6589	\$ 0.2666	\$ 0.0478	\$ 0.9733	\$ 0.6589	\$ 0.4711	\$ 0.0478	\$ 1.1778
Therms in the first block per month at	<del>\$ 0.6008</del>	<del>\$ 0.2666</del>	<del>\$ 0.0478</del>	<del>\$ 0.9152</del>	<del>\$ 0.6126</del>	<del>\$ 0.4711</del>	<del>\$ 0.0478</del>	<del>\$ 1.1315</del>
All therms over the first block per month at	\$ 0.4626	\$ 0.2666	\$ 0.0478	\$ 0.7770	\$ 0.4626	\$ 0.4711	\$ 0.0478	\$ 0.9815
	<del>\$ 0.4635</del>	<del>\$ 0.2666</del>	<del>\$ 0.0478</del>	<del>\$ 0.7179</del>	<del>\$ 0.4114</del>	<del>\$ 0.4711</del>	<del>\$ 0.0478</del>	<del>\$ 0.9303</del>
<b>Commercial/Industrial - G-45</b>	\$ 219.82			\$ 219.82	\$ 224.11			\$ 224.11
Customer Charge per Month per Meter	\$ 241.10			\$ 241.10	\$ 241.10			\$ 241.10
Size of the first block								
1000 therms	\$ 0.5991	\$ 0.2666	\$ 0.0478	\$ 0.9135	\$ 0.5991	\$ 0.4711	\$ 0.0478	\$ 1.1180
Therms in the first block per month at	<del>\$ 0.5463</del>	<del>\$ 0.2666</del>	<del>\$ 0.0478</del>	<del>\$ 0.8607</del>	<del>\$ 0.5569</del>	<del>\$ 0.4711</del>	<del>\$ 0.0478</del>	<del>\$ 1.0759</del>
All therms over the first block per month at	\$ 0.3992	\$ 0.2666	\$ 0.0478	\$ 0.7136	\$ 0.3992	\$ 0.4711	\$ 0.0478	\$ 0.9181
	<del>\$ 0.3649</del>	<del>\$ 0.2666</del>	<del>\$ 0.0478</del>	<del>\$ 0.6784</del>	<del>\$ 0.3711</del>	<del>\$ 0.4711</del>	<del>\$ 0.0478</del>	<del>\$ 0.8900</del>
<b>Commercial/Industrial - G-46</b>	\$ 943.36			\$ 943.36	\$ 961.78			\$ 961.78
Customer Charge per Month per Meter	\$ 1,034.69			\$ 1,034.69	\$ 1,034.69			\$ 1,034.69
All therms over the first block per month at	\$ 0.3683	\$ 0.2666	\$ 0.0478	\$ 0.6827	\$ 0.1684	\$ 0.4711	\$ 0.0478	\$ 0.6873
	<del>\$ 0.3358</del>	<del>\$ 0.2666</del>	<del>\$ 0.0478</del>	<del>\$ 0.6502</del>	<del>\$ 0.1565</del>	<del>\$ 0.4711</del>	<del>\$ 0.0478</del>	<del>\$ 0.6755</del>
<b>Commercial/Industrial - G-55</b>	\$ 73.26			\$ 73.26	\$ 74.69			\$ 74.69
Customer Charge per Month per Meter	\$ 80.36			\$ 80.36	\$ 80.36			\$ 80.36
Size of the first block								
100 therms	\$ 0.3971	\$ 0.6251	\$ 0.0478	\$ 1.0700	\$ 0.3971	\$ 0.4591	\$ 0.0478	\$ 0.9040
Therms in the first block per month at	<del>\$ 0.3624</del>	<del>\$ 0.2734</del>	<del>\$ 0.0478</del>	<del>\$ 0.6833</del>	<del>\$ 0.3694</del>	<del>\$ 0.4828</del>	<del>\$ 0.0478</del>	<del>\$ 0.8998</del>
All therms over the first block per month at	\$ 0.2582	\$ 0.6251	\$ 0.0478	\$ 0.9311	\$ 0.2582	\$ 0.4591	\$ 0.0478	\$ 0.7651
	<del>\$ 0.2354</del>	<del>\$ 0.2734</del>	<del>\$ 0.0478</del>	<del>\$ 0.5667</del>	<del>\$ 0.2400</del>	<del>\$ 0.4828</del>	<del>\$ 0.0478</del>	<del>\$ 0.7707</del>
<b>Commercial/Industrial - G-56</b>	\$ 219.82			\$ 219.82	\$ 224.11			\$ 224.11
Customer Charge per Month per Meter	\$ 241.10			\$ 241.10	\$ 241.10			\$ 241.10
Size of the first block								
1000 therms	\$ 0.3411	\$ 0.6251	\$ 0.0478	\$ 1.0140	\$ 0.2471	\$ 0.4591	\$ 0.0478	\$ 0.7540
Therms in the first block per month at	<del>\$ 0.3140</del>	<del>\$ 0.2734</del>	<del>\$ 0.0478</del>	<del>\$ 0.6322</del>	<del>\$ 0.2297</del>	<del>\$ 0.4828</del>	<del>\$ 0.0478</del>	<del>\$ 0.7603</del>
All therms over the first block per month at	\$ 0.2271	\$ 0.6251	\$ 0.0478	\$ 0.9000	\$ 0.1404	\$ 0.4591	\$ 0.0478	\$ 0.6473
	<del>\$ 0.2074</del>	<del>\$ 0.2734</del>	<del>\$ 0.0478</del>	<del>\$ 0.5283</del>	<del>\$ 0.1304</del>	<del>\$ 0.4828</del>	<del>\$ 0.0478</del>	<del>\$ 0.6610</del>
<b>Commercial/Industrial - G-57</b>	\$ 970.84			\$ 970.84	\$ 989.80			\$ 989.80
Customer Charge per Month per Meter	\$ 1,064.84			\$ 1,064.84	\$ 1,064.84			\$ 1,064.84
All therms over the first block per month at	\$ 0.2384	\$ 0.6251	\$ 0.0478	\$ 0.9113	\$ 0.1144	\$ 0.4591	\$ 0.0478	\$ 0.6213
	<del>\$ 0.2174</del>	<del>\$ 0.2734</del>	<del>\$ 0.0478</del>	<del>\$ 0.5386</del>	<del>\$ 0.1063</del>	<del>\$ 0.4828</del>	<del>\$ 0.0478</del>	<del>\$ 0.6369</del>
<b>Commercial/Industrial - G-58</b>	\$ 970.84			\$ 970.84	\$ 989.80			\$ 989.80
Customer Charge per Month per Meter	\$ 1,064.84			\$ 1,064.84	\$ 1,064.84			\$ 1,064.84
All therms over the first block per month at	\$ 0.0910	\$ 0.6251	\$ 0.0478	\$ 0.7639	\$ 0.0493	\$ 0.4591	\$ 0.0478	\$ 0.5562
	<del>\$ 0.0829</del>	<del>\$ 0.2734</del>	<del>\$ 0.0478</del>	<del>\$ 0.4042</del>	<del>\$ 0.0459</del>	<del>\$ 0.4828</del>	<del>\$ 0.0478</del>	<del>\$ 0.5765</del>

ISSUED: September XX, 2020

ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck

EFFECTIVE: October 01, 2020

TITLE: President

Authorized by NHPUC Order No. XX,XXX dated XXXX XX, 20XX, in Docket No. DG 20-105

ISSUED: July 24, 2020

ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck

EFFECTIVE: August 01, 2020

TITLE: President

Authorized by NHPUC Order No. 26,306 dated October 31, 2019, in Docket No. DG 19-145