

NHPUC NO. 10 - GAS  
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
D/B/A  
LIBERTY UTILITIES  
SUPERSEDING NHPUC No. 8 AND IN LIEU OF NHPUC No. 9

TARIFF  
FOR  
GAS SERVICE  
Applicable  
in  
Thirty five towns in New Hampshire  
served in whole or in part.  
(For detailed description, see Service Area)

DATED: May 18, 2018  
EFFECTIVE: May 01, 2018

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

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## **I. GENERAL TERMS AND CONDITIONS**

### **1 SERVICE AREA**

- A. Service Area. The area authorized to be served by the Company and to which this tariff applies are the following cities and towns: Allenstown, Amherst, Auburn, Bedford, Belmont, Berlin, Boscawen, Bow, Concord, Derry, Franklin, Gilford, Goffstown, Hanover, Hollis, Hooksett, Hudson, Keene, Laconia, Lebanon, Litchfield, Londonderry, Loudon, Manchester, Merrimack, Milford, Nashua, Northfield, Pelham, Pembroke, Sanbornton, Tilton, Windham, and part of Canterbury and Winnisquam.

### **2 GENERAL TERMS AND CONDITIONS**

- A. Filing. A copy of this tariff is on file with the New Hampshire Public Utilities Commission ("NHPUC" or the "Commission") and is open to inspection at the offices of the Company.
- B. Revisions. This tariff may be revised, amended, supplemented, or otherwise changed from time to time in accordance with the rules of the Commission and such changes, when effective, shall have the same force as the original tariff.
- C. Application. The tariff provisions apply to everyone lawfully receiving gas supply service and/or delivery-only service from the Company under the rates herein and receipt of gas service shall constitute the receiver a customer of the Company as the term is used herein whether service is based upon contract, agreement, accepted signed application, or otherwise.
- D. Statement by Agents. No representative has the authority to modify a tariff rule or provision or to bind the Company by a promise or representation contrary thereto.
- E. No Prejudice of Rights. The failure of the Company to enforce any of the terms of this tariff shall not be deemed a waiver of its right to do so.
- F. Gratuities to Employees. The Company's employees are strictly forbidden to demand or accept any personal compensation or gifts for service rendered by them while working for the Company on the Company's time.
- G. Advance Payments. Payments to the Company for charges provided in these rules and regulations to be borne by the customer shall be made in advance.
- H. Assignment. Subject to the rules and regulations, all contracts by the Company shall be binding upon, and oblige, and continue for the benefit of, the successors and assigns, heirs, executors, and administrators of the parties hereto.

### **3 CHARACTER OF SERVICE – EXCLUDING KEENE CUSTOMERS**

- A. Gas Supply. This Tariff applies only to the supply of gas, having a thermal content of nominally 1,000 British thermal units per cubic foot at supply pressures available in the locality in which the premises to be served are situated.
- B. Determination of Therms. The gas for any billing period, expressed in hundreds of cubic feet (ccf), shall be multiplied by the average BTU of the gas sent out as determined below and divided by 1,000 in order to

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- C. Determine the number of therms consumed in the billing period. For billing purposes, gas therms shall be determined on a “dry” basis.

The BTU therm factor of the gas sendout shall be calculated for each billing cycle from the daily weighted average BTU of the natural gas delivered to the Company by its suppliers and the gas produced at the Company’s peak-shaving plants. The daily average BTU content shall be determined by appropriate gas measurement devices operated by the Company or its supplier.

- D. Delivery of Gas Supply. The rates specified in this tariff are based upon the supply of service to a single customer through one delivery and metering point.
- E. Use of Service at Separate Properties. The use of service at two or more separate properties will not be combined for billing purposes.

### 3A CHARACTER OF SERVICE – KEENE CUSTOMERS

- A. Gas Supply. This Tariff applies to the supply of either propane-air gas or natural gas at the company’s standard heat content value for the gas supply source, adjusted for temperature and pressure, in the locality in which the premises to be served are situated.

1. For Keene customers on the propane air-gas distribution system, the supply of gas sold will be nominally 740 British thermal units per cubic foot.
2. For Keene customers on the natural gas distribution system, the supply of gas sold will be nominally 1,000 British thermal units per cubic foot.

- B. Determination of Therms.

1. The propane-air gas for any billing period, expressed in hundreds of cubic feet (CCF), shall be multiplied by the average BTU/cubic foot of the gas send out as determined below and divided by 1,000 in order to determine the number of therms consumed in the billing period.

The average BTU of the gas sendout for billing purposes shall be calculated for each billing period using the daily average BTU of propane-air gas produced by the company’s production plant as determined by appropriate gas heat content measurement devices<sup>1</sup> operated by the company. The average BTU so calculated shall be used in determining the therms for monthly bills based on meter readings and the average BTU for the billing period.

2. The natural gas for any billing period, expressed in hundreds of cubic feet (CCF), shall be multiplied by the average BTU/cubic foot of the gas send out as determined below and divided by 1,000 in order to determine the number of therms consumed in the billing period.

The average BTU of the gas sendout for billing purposes shall be calculated for each billing period using the daily average BTU of compressed or liquefied natural gas delivered to the company in New Hampshire by its suppliers. To determine the daily average BTU, each tanker’s BTU content will be provided by the supplier or measured by the Company with appropriate gas heat content measurement devices,<sup>1</sup>

<sup>1</sup> Typically chromatographs or calorimeters are used for measuring the heat content of gas.

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including when more than one tanker is connected to the Company's natural gas system and simultaneously providing flow at any given time. The average BTU so calculated shall be used in determining the therms for monthly bills based on meter readings and the average BTU for the billing period.

#### 4 CUSTOMER'S INSTALLATION

- A. Point of Delivery. Upon request, the Company will designate a point at which the customer shall terminate his piping for connection to the meter of the Company, but such information does not constitute an agreement or obligation on the part of the Company to furnish service.
- B. Space for Meter. The customer shall provide, free of expense to the Company, a dry, warm and otherwise suitable place for the regulator or regulators, meter or meters, or other equipment of the Company which may be necessary for the fulfillment of such contracts as may be entered into with the Company.
- C. Location of Meter. The space provided for the Company's meters and equipment shall be convenient access to the Company's employees and, as near as possible, to the point where the service supply pipe enters the customer's building. Its location shall be such that the meter connections are not concealed by plaster or sheathing and shall be otherwise acceptable to the Company.
- D. Reverse Flow. The customer may be required to install check valves or other devices to prevent compressed air or other gases from entering the Company's mains.

#### 5 APPLICATION FOR SERVICE

- A. Service Contract. Every applicant for gas service may be required to sign a contract, agreement, or other form then in use by the Company covering the special circumstances of the applicant's use of gas and must agree to abide by the rules and regulations and standard requirements of the Company.
- B. Right to Reject. The Company may reject any application for service which would involve excessive cost to supply, or which might affect the supply of service to other customers, or for other good and sufficient reasons.
- C. Special Contracts. Standard contracts shall be for terms as specified in the statement of the rate, but where large or special investment is necessary for the supply of service, contracts of longer terms as specified in the rate, or with a special guarantee of revenue, or both, may be required to safeguard such investment.
- D. Unauthorized Use. Unauthorized connection to the Company's gas service supply facilities, and/or the use of service obtained from the Company without authority, or by any false pretense, may be terminated by the Company without notice. The use of service without notifying the Company and without enabling the

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company to read its meter will render the user liable for any amount due for service supplied to the premises from the time of the last meter reading of the Company's meter immediately preceding the user's occupancy as shown by the Company's books.

- E. Managed Expansion Program. The Managed Expansion Program targets gas expansion in specific areas that have high potential for demand. Each Managed Expansion Program project includes a Main Extension. Customers under this program avoid a portion or all of a contribution in aid of construction which would otherwise be required absent the Managed Expansion Program.

## **6 CREDIT**

- A. Prior Debts. Service will not be furnished to former customers until any indebtedness to the Company for previous service has been satisfied.
- B. Deposits. Before rendering or restoring service, the Company may require a deposit subject to the Commission's Rules and Regulations. (See Puc 1200 rules).

## **7 SERVICE AND MAIN EXTENSIONS**

- A. Definitions. The following are definitions of terms used in these provisions relative to main and service extensions and are applicable only in the main and service extensions provisions.
1. Service and Main Extensions. Extensions that require the construction of a new gas main and a service from that new main in order to provide requested gas service to a customer.
  2. Service Extensions. Extensions from an Existing Gas Main to the point of delivery on the customer's premises.
  3. Main Extension. An extension of the new gas main portion of a Service and Main Extension.
  4. Existing Gas Main. A main that is installed in the street and through which gas is flowing.
  5. Abnormal Costs. Abnormal Costs are service and/or main construction costs that are attributable to frost or ledge (including ditching or backfilling necessitated as a result of the presence of frost or ledge), and/or other conditions not typically encountered in service and/or main construction that are peculiar to the particular service and/or main construction concerned. Abnormal Costs are to be paid by the customer.
  6. Extra Footage. The charge (contribution in aid of construction) for Extra Footage is \$63.90 per foot. The charge will be updated annually by calculating the historical average cost per foot for Service Extensions, excluding overheads, for the most recent calendar year and the updated charge shall be effective April 1.
  7. Estimated Annual Margin. The Estimated Annual Margin is equal to the estimated revenue to be derived from the monthly Customer Charge and delivery charge to be received from the customer for gas service utilizing the Service and Main Extension or Service Extension during the first twelve (12) months after completion of the extension. The Estimated Annual Margin does not include revenue received by the Company for the cost of gas and local distribution adjustment factor.

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8. Estimated Cost of Construction. For the purpose of determining the cost of Service and Main Extensions, Estimated Cost of Construction of mains and/or services includes the cost of labor and materials for such construction, and incidental or associated miscellaneous costs, but excluding overheads. Miscellaneous costs include, but are not limited to, meter(s), traffic control and city and town road permits and degradation fees. The customer may perform on-site trenching and backfilling in accordance with the Company's specifications, in which case the Estimated Cost of Construction will be reduced to reflect the costs avoided by the Company as a result of the customer's performance of the work.
- B. Costs of Extensions. In areas where the Company is authorized to operate, subject to the Application for Service provisions of this tariff, service is available as follows:
  1. Residential Service Extensions. Residential Service Extensions up to 100 feet in length will be installed at no charge to customers served under either a (i) residential heating rate; or (ii) a residential non-heating rate provided that such extension is installed during the installation of a Main Extension or during the performance of work on cast iron/bare steel main replacements; unless there are Abnormal Costs associated with such extensions, in which case the customer shall be charged for the Abnormal Costs. For residential Service Extensions in excess of 100 feet, the customer will be charged for the Extra Footage, plus any Abnormal Costs. This Section 7(B)(1) shall apply only to Service Extensions and shall not apply to Service and Main Extensions as described in Section 7(B)(3).
  2. Commercial and Industrial Service Extensions. Commercial and industrial Service Extensions will be installed at no charge to the customer provided that the Estimated Annual Margin is at least one-sixth of the Estimated Cost of Construction of the Service Extension, excluding any Abnormal Costs. If the Estimated Annual Margin is less than one-sixth of the Estimated Cost of Construction, the customer will be required to pay to the Company, in advance, any amount by which the Estimated Cost of Construction of the Service Extension exceeds six times the Estimated Annual Margin. Abnormal Costs are charged separately and are not included in the Estimated Cost of Construction for the purpose of this calculation. This Section 7(B)(2) shall apply only to Service Extensions and shall not apply to Service and Main Extensions as described in Section 7(B)(3).
  3. Service and Main Extensions of Less Than \$1,000,000. The Company shall not commence construction on a Service and Main Extension for which the Estimated Cost of Construction is less than \$1,000,000 until the sum of (i) six times the Estimated Annual Margin for all commercial and industrial customers who have committed to take service, plus (ii) eight times the Estimated Annual Margin for all residential customers who have committed to take service equals or exceeds 25% of the Estimated Cost of Construction.
    - a. Residential. Residential Service and Main Extensions will be installed at no charge to the customer provided that the Estimated Annual Margin is at least one-eighth of the Estimated Cost of Construction of the Service and Main Extensions. If the Estimated Annual Margin is less than one-eighth of the Estimated Cost of Construction, the customer will be required to pay to the Company the difference between the Estimated Cost of Construction and eight times the Estimated Annual Margin, plus any Abnormal Costs.

If the Main Extension will serve more than one location, the Company will calculate the sum of the Estimated Annual Margin from all metered services and the sum of the Estimated Cost of Construction for the Main Extension and all Service Extensions to determine whether any payment will be required from the customers to be served. The Company will also include the

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Estimated Annual Margin and the Estimated Cost of Construction for Service Extensions for all existing premises for which the Company reasonably anticipates will take service, using the assumption that 60% of such premises will take service. If any payment is required, it will be allocated equally among all current metered services that exist as of the date that the Main Extension becomes an Existing Gas Main. Abnormal Costs associated with Main Extensions will be allocated equally among all customers, unless such costs can be attributed to specific customers.

- b. Commercial and Industrial. Commercial and industrial Service and Main Extensions will be installed at no charge to the customer provided that the Estimated Annual Margin is at least one-sixth of the Estimated Cost of Construction of the Service and Main Extensions. If the Estimated Annual Margin is less than one-sixth of the cost of construction of the Service and Main Extensions, the customer will be required to pay to the Company the difference between the Estimated Cost of Construction and six times the Estimated Annual Margin, plus any Abnormal Costs.
  - c. If the Main Extension will serve more than one location, the Company will calculate the sum of the Estimated Annual Margin from all metered services and the sum of the Estimated Cost of Construction for the Main Extension and all Service Extensions to determine whether any payment will be required from the customers to be served. The Company will also include in such calculations the Estimated Annual Margin and the Estimated Cost of Construction for Service Extensions for all existing premises for which the Company reasonably anticipates will take service, using the assumption that 60% of such premises will take service. If any payment is required, it will be allocated among all current metered services that exist as of the date that the Main Extension becomes an Existing Gas Main based on each customer's proportional share of the Estimated Annual Margin. Abnormal Costs associated with Main Extensions will also be allocated based on each customer's proportional share of the Estimated Annual Margin, unless such costs can be attributed to specific customers, in which case the costs shall be allocated appropriately to specific customers.
  - d. Extensions Serving Customers in More Than One Rate Class. If the Main Extension will serve both residential and commercial or industrial customers, the Company will determine whether a contribution will be required by the customers by calculating the difference between the Estimated Cost of Construction of the Main and Service Extensions and (i) six times the Estimated Annual Margin for all commercial and industrial customers to be served, plus (ii) eight times the Estimated Annual Margin for all residential customers to be served. The Company will also include in the above calculations the Estimated Annual Margin and the Estimated Cost of Construction of Service Extensions for all existing premises for which the Company reasonably anticipates will take service. If the difference described above is positive, the customers will be required to pay to the Company such difference. The amount of payment will be allocated among all metered services that exist as of the date that the Main Extension becomes an Existing Gas Main based on each customer's proportional share of the Estimated Annual Margin. Abnormal Costs associated with Main Extensions will also be allocated based on each customer's proportional share of the Estimated Annual Margin, unless such costs can be attributed to specific customers, in which case the costs shall be allocated appropriately to specific customers.
4. Service and Main Extensions Greater Than or Equal to \$1,000,000. If the cost of the Main Extension equals or exceeds \$1,000,000, then in addition to the requirements specified in Section 7(B)(3), the Company will not commence construction unless a discounted cash flow analysis

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demonstrates a positive net present value over a 10-year period of the difference between the Estimated Annual Margin and the revenue requirement associated with the Estimated Cost of Construction.

- C. Failure to Use Installed Gas Service. If a customer fails, within nine months after the date a service is installed under this Section 7, either in whole or in part, to make use of the service, the customer will reimburse the Company for all costs of constructing, removing and retiring the service less any contribution in aid of construction made by the customer for the service, which will be forfeited.
- D. Easements, Etc. The Company is not required to construct extensions other than in public ways unless the customer provides, in advance and without expense or cost to the Company, all necessary permits, consents, authorizations and right-of-way easements, satisfactory to the Company, for the construction, maintenance and operation of the pipeline.
- E. Shortest Distance. Services are run the shortest practical safe distance to the meter location. However, a customer may have the Company install a longer alternate service provided that the customer pays for the extra expense in advance of installation.
- F. Winter Construction. Ordinarily, no new service pipes or main extensions are installed during the winter conditions (when frost is in the ground) unless the customer defrays the extra expenses.
- G. Timing and Refunding of Contribution. Except as otherwise agreed by the Company under unusual circumstances, any required contribution in aid of construction will be made prior to installation by the Company of a service. To help cover the Company's expenses, damages and lost business, if substantial construction of the building or buildings for which gas service has been sought is not commenced by the earlier of (1) November 30th next following submission of the application; or (2) the date when the Company commences construction of the main and service concerned prior to withdrawal of the application, ten percent (10%) of the contribution will be forfeited to the Company and will not be returned to the customer. The balance of the contribution will be refunded if and when the application is withdrawn, or will be applied toward the new contribution if the customer submits a new application for service or subsequently commences construction of the building or buildings. A new application may be submitted at any time.
- H. Reasonable Duration and Non-Discrimination. Under none of the foregoing provisions will the Company be required to install service pipes or to contract main extensions where the business to be secured may not be of reasonable duration or will tend, in any way, to constitute unreasonable discrimination.
- I. Title. Title of all extensions constructed in accordance with the above shall be vested in the Company.
- J. Other Requirements. The Company generally will not approve any application or, if it shall have given such approval, will not proceed or continue with main and/or service construction unless the Company is satisfied
  - 1. That the final site plans, sub-division plans and plans and specification for building or buildings to be served by the main and/or service concerned, including plans for waste disposal, water and other associated systems and facilities, have been prepared and approved by owner;
  - 2. That all permits, exceptions, approvals and authorizations of governmental bodies or agencies required for construction of such building or buildings and associated systems and facilities have been obtained;

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3. That the customer is proceeding or plans promptly to proceed with such construction; and
4. That nothing has occurred or failed to occur which will or is likely to prevent or interfere with such construction.

#### **8. INTRODUCTION OF SERVICE**

- A. Service Contract. Every applicant for gas service may be required to sign a contract, agreement, or other form then in use by the Company covering the special circumstances of his use of gas and must agree to abide by the rules and regulations and standard requirements of the Company.
- B. Defective Installation. The Company may refuse to connect if, in its judgment, the customer's installation is defective, or does not comply with such reasonable requirements as may be necessary for safety, or is in violation of the Company's standard requirements.
- C. Unsatisfactory Installation. The Company may refuse to connect if, in its judgment, the customer's equipment or use thereof might injuriously affect the equipment of the Company or the Company's service to other customers.

#### **9. COMPANY EQUIPMENT ON CUSTOMER'S PREMISES**

- A. Meters and Regulators. The Company shall furnish and install, maintain and own, any meter or meters, regulator or regulators required in the supply of service. For certain large customers, the Company shall furnish, install and maintain, at the customer's expense, any remote meter reading equipment to record usage for daily balancing. Such equipment shall remain the property of the Company at all times.
- B. Customer's Responsibility. The customer shall be responsible for safekeeping of the Company's property while on the customer's premises. In the event of injury or destruction of any such property, the customer shall pay the costs of repairs and replacements.
- C. Relocation and/or Replacement of Company Equipment. The original service connection, including piping, meters and all other necessary or incidental equipment, which remains the property of the Company, shall be installed by the Company at its expense unless otherwise expressly provided in this tariff. Subsequent relocation and/or replacement of any such equipment on private property, whether it be for one or more service connections, shall be performed by the Company at the customer's expense unless such work is done at the request of the Company and for its convenience, in which case the Company shall bear the expense.
- D. Protection by Customer. The customer shall protect the equipment of the Company on his premises and shall not permit any persons, except a Company employee having a Company photo identification card or other Company identification, to break any seals upon or do any work on any meter, service supply pipe, or other equipment of the Company located on the customer's premises.
- E. Tampering. In the event the Company's meter or other property is being tampered with or interfered with, the customer being supplied through such equipment shall pay the amount which the Company may estimate is due for service used but not registered on the Company's meter and for any repairs or replacements required as well as for costs of inspections, investigations, and protective installation.

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- F. Right of Access. The Company's identified employees shall have access to the premises of the customer at all reasonable times for the purpose of reading meters, testing, repairing, removing, or exchanging any or all equipment belonging to the Company.
- G. Ownership and Removal. All equipment supplied by the Company shall remain its exclusive property and the Company shall have the right to remove the same from the premises of the customer at any time after the termination of service for whatever cause.

#### 10 SERVICE CONTINUITY

- A. Regularity of Supply. The Company will use reasonable diligence to provide a continuous, regular and uninterrupted supply of service, but should the supply be interrupted by the Company for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public, or should the supply of service be interrupted or fail by reason of accident, strike, legal process, state or municipal interference, or any cause whatsoever beyond its control, the Company shall not be liable for damages, direct or inconsequential, resulting from such interruption or failure.
- B. Notice of Trouble. The customer shall notify the office of the Company immediately should the service be unsatisfactory for any reason or should there be any defects, leaks, trouble, or accident affecting the supply of gas.

#### 11 CUSTOMER'S USE OF SERVICE

- A. Resale Forbidden. The customer shall not, directly or indirectly, sell, sublet, assign, or otherwise dispose of to others, gas purchased from the Company, or any part thereof, without the consent of the Company. This rule does not apply to a public utility Company purchasing gas in bulk expressly for the purpose of delivering it to others.
- B. Fluctuations. Gas service must not be used in such a manner as to cause unusual fluctuations or disturbances in the Company's supply system. In the case of violation of this rule, the Company may discontinue service or require the customer to modify its installation and/or equip it with approved controlling devices.
- C. Additional Load. The service supply pipe, regulators, meters, and equipment supplied by the Company for each customer have definite capacities. The customer shall notify the Company of substantial changes in service requirements or location of appliances.

#### 12 INSPECTIONS

- A. Company's Right to Inspect. The Company shall have the right, but shall not be obliged, to inspect any installation before service is introduced or at any time later and reserves the right to reject any piping or appliances not in accordance with the Company's standard requirements. However, such inspection, failure to inspect, or failure to reject shall not render the Company liable or responsible for any losses or damage resulting from defects in the installation, piping or appliances, from violation of Company rules, or from accidents which may occur upon the premises of the customer.

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### 13 MEASUREMENT

- A. Supply of Meters. The measurement of gas service shall be by meters furnished and installed by the Company. The Company will select the type and make of metering equipment and may, from time to time, change or alter the equipment. The Company's sole obligation is to supply meters that will accurately and adequately furnish records for billing purposes.
- B. Special Measurements. The Company shall have the right, at its option and its own expense, to place demand meters, pressure gauges, special meters, or other instruments on the premises of any customer for the purpose of determining the adequacy of the Company's service or for making tests of all or any part of the customer's load.

### 14 METER TESTS

- A. Meter Tests. Meters are tested according to NHPUC Rules and Regulations. (See Puc 500 rules).
- B. Request Tests. The fee for a special request test is \$20.00 when scheduled at the mutual convenience of the Company and the customer; otherwise the amount is \$30.00. (See Puc 500 rules).
- C. Customer's Bill Adjustment. Should any meter fail to register correctly, the quantity of gas consumed will be determined by the Company based on information supplied by the customer and known by the Company subject to NHPUC Rules and Regulations. (See Puc 500 rules).

### 15 DISCONNECTION BY THE COMPANY

- A. Disconnection by the Company. The Company may disconnect its service to a customer for violation of its rules subject to NHPUC Rules and Regulations. (See Puc 1200 rules).
- B. Non-Payment Shut-Off. The Company may disconnect its service on reasonable notice and remove its equipment in case of non-payment of amounts billed for gas usage.
- C. Shut-Off for Cause. The Company may disconnect its service on reasonable notice if entry or access to its meter or meters is refused, obstructed, or hazardous, or for other violation of the Company's standard requirements.
- D. Safety Shut-Off. The Company may disconnect without notice if the customer's installation has become dangerous or defective.
- E. Defective Equipment. The Company may disconnect without notice if the customer's equipment, or use thereof, might injuriously affect the equipment of the Company or the Company's service to other customers.
- F. Shut-Off for Fraud. The Company may disconnect without notice for abuse, fraud or tampering with the connections, meters or other equipment of the Company.
- G. Reconnection Charge. A reconnection charge is made for reconnection of service discontinued by the Company and is payable in advance in addition to all other amounts due. The reconnection charge is made

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instead of the meter account charge. The amount of the reconnection charge is the same as the comparable meter account charge except when it has been necessary to dig up the service pipe or connection to effect discontinuance of service. In such cases, the reconnection charge is the price of removal and restoration of service pipe or connection.

#### 16.1 COST OF GAS CLAUSE EXCLUDING KEENE

- A. Purpose. The purpose of this Cost of Gas Clause is to establish procedures that allow the Company, subject to the jurisdiction of the Commission, to adjust, on a semiannual basis, its rates for firm gas sales in order to recover the costs of gas supplies, along with any taxes applicable to those supplies, pipeline and storage capacity, production capacity and storage, bad debt expense associated with purchased gas costs, and the costs of purchased gas working capital, to reflect the seasonal variation in the cost of gas, and to credit to customers receiving firm service from the Company all supplier refunds and capacity release sales.
- B. Applicability. This Cost of Gas Clause ("COGC") shall be applicable to the Company and all firm gas sales made by the Company, unless otherwise designated. The application to the clause may, for good cause shown, be modified by the NHPUC. See Section 16.1(N), "Other Rules."
- C. Cost of Firm Gas Allowable for COGC. All costs of firm gas including, but not limited to, commodity costs, taxes on commodity, demand charges, local production and storage costs, hedging related costs, other gas supply expense incurred to procure and transport supplies and commodity related bad debt expense, the gas used in Company operations, transportation fees, costs associated with buyouts of existing contracts, and purchased gas working capital may be included in the COGC. Any costs recovered through application of the COGC shall be identified and explained fully in the semiannual filings outlined in Section 16.1(M).
- D. Effective Date of Cost of Gas Factor. The seasonal Cost of Gas Factor ("COG") shall become effective upon NHPUC approval on the first day of each season as designated by the Company. Unless otherwise notified by the NHPUC, the Company shall submit COG filings as outlined in Section 16.1(M) of this clause on or before the first business day in September...
- E. Definitions. The following terms shall be defined in this section, unless the context requires otherwise.
1. Bad Debt Expense: The uncollectible expense attributed to the portion of the Company's revenue associated with the recovery of gas costs under this clause.
  2. Capacity Release Revenues: The economic benefit derived from the sale or release of transportation and storage capacity that the Company has under contract.
  3. Carrying Charges: Interest expense calculated on the average monthly balance using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and then added to the end of month balance.
  4. Correction Factor: Seasonal Adjustment necessary to align the peak day volumes used to calculate the Commercial and Industrial load factor ratios with the seasonal Commercial and Industrial High Winter and Low Winter throughput volumes applied to the cost of gas calculations.
  5. Direct Gas Costs: All purchased gas costs including supplier, storage and pipeline demand and commodity costs, as well as the commodity costs for local manufactured gas (Liquid Propane Gas ("LPG") and Liquefied Natural Gas ("LNG")).

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6. Economic Benefit: The difference between the revenues received and the marginal cost determined to serve non-core customers.
7. Inventory Finance Charges: As billed in each Winter Season for annual charges. The total shall represent an accumulation of the projected charges as calculated using the monthly average of financed inventory at the existing or anticipated financing rate through a trust or other financing vehicle.
8. Local Production and Storage Capacity Costs: The costs of providing storage service from the Company's storage facilities (i.e., LNG and LPG) as determined in the Company's most recent rate proceeding.
9. Market Based Allocator ("MBA"): The method used to allocate gas costs among Commercial and Industrial Customer Classifications. These ratios are presented in Section 16.1(F).
10. Non-Core Commodity Costs: The commodity cost of gas assigned to non-core sales to which the COG is not applied.
11. Non-Core Sales: Sales made under non-traditional off-system sales.
12. Non-Core Sales Margins: The economic benefit derived from non-core transactions to which the COG is not applied, including non-core sales generated from the use of the Company's Gas Supply Resource portfolio.
13. Summer Commodity: The gas supplies procured by the Company to serve firm load in the Summer Season.
14. Summer Demand: The gas supply demand and transmission capacity procured by the Company to serve firm load in the Summer Season.
15. Summer Season: The calendar months May 1 through October 31.
16. Off-System Sales Margin: The economic benefit derived from the non-firm sales of natural gas supplies upstream of Company's distribution system.
17. Winter Commodity: The gas supplies procured by the Company to serve firm load in the Winter Season.
18. Winter Demand: Gas supply demand, peaking demands, storage and transmission capacity procured by the Company to service firm load in the Winter Season.
19. Winter Season: The calendar months November 1 through April 30.
20. PR Allocator: The percentage of annual capacity charges assigned to the Winter Season calculated using the Proportional Responsibility Method.
21. Purchased Gas Working Capital: The allowable working capital derived from Winter Season and Summer Season demand and commodity related costs.

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- F. Approved Cost. The Cost of Gas calculation utilizes information periodically established by the NHPUC. The table below lists the approved costs factors:

Variable	Description	Approved Figure
MISC	Miscellaneous Overhead	\$13,170
PS	Production and Storage Capacity	\$1,980,428
WCA%	Working Capital Allowance Percentage	3.91%

Bad Debt % Measurement and Reconciliation Period	COG Recovery Period	Actual Bad Debt Rate	Bad Debt allowed Recovery Rate
May 2010 – April 2011	November 2011 – October 2012	Actual	Actual
May 2011 – April 2012	November 2012 – October 2013	Greater than 2.9%	Actual less 0.4
		2.5% to 2.9%	2.5%
		Less than 2.5%	Actual
May 2012 - April 2013 and each subsequent May – April period thereafter	November 2013 - October 2014 and each subsequent November – October period thereafter	Greater than 3.3%	Actual less 0.8
		2.5% to 3.3%	2.5%
		Less than 2.5%	Actual

If the Company's actual bad debt percentage is reduced to 2.5% or less during any 12 month period, which need not be the same 12 months as the measurement periods defined above, then beginning with the reconciliation filing for the period during which this bad debt percentage was achieved the Company shall thereafter recover its actual gas supply related bad debt on a fully reconcilable basis and the percentages in the table above shall no longer apply. The actual bad debt percentage shall be calculated by dividing the Company's actual net write-offs for the relevant measurement period by its revenue for the same period.

- G. Cost of Gas (COG) Calculations by Customer Class. The COG Formula shall be computed on a semiannual basis for three (3) groups of customer classes as shown on the following table. The computation will use forecasts of seasonal gas costs, carrying charges, sendout volumes, and sales volumes. Forecasts shall be based on either historical data or Company projections, but must be weather-normalized. Any projections must be documented in full with each filing.

The COG for the Residential rate classes shall represent the total system average unit cost of gas of meeting firm sales load, projected in each COG filing. The Commercial & Industrial (C&I) Low Winter (LW) and High Winter (HW) rates will be calculated in the following way: first, the demand unit cost of gas, the sum of purchased and stored gas demand costs divided by projected prorated sales, will be multiplied by the applicable load factor ratio and then multiplied by the correction factor. This adjusted demand factor will then be added to the commodity factor, adjustment factor and indirect cost of gas rate to determine the total COG rates for the C&I LW and HW rate classes. The two load factor ratios shall be derived once a year, for effect every November 1 through October 31, using the ratio of the unit capacity cost of each C&I group to the total system unit capacity cost that is determined in the Company's submittal of its Capacity

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Allocators, for Capacity Assignment purposes, filed with its Winter COG, and as presented in Attachment C of the Delivery Service Terms and Conditions. The Correction Factor aligns the peak day volumes used to calculate the load factor ratios with the seasonal throughput volumes applied to the COG calculations.

GROUP	CUSTOMER CLASSES
Residential	Residential Heating and Non-Heating
Commercial and Industrial: Low Winter Use	G-51 through G-58
Commercial and Industrial: High Winter Use	G-41 through G-46

#### Winter Season Cost of Gas Formula (CGw)

The Winter Season COG shall be comprised of Winter Demand costs, Winter commodity costs, Winter reconciliation costs, Winter working capital reconciliation, Winter bad debt expenses, local production and storage capacity costs, and miscellaneous and A&G costs calculated at the beginning of the Winter Season according to the following formula:

$$CGw = Dw + Cw + Rw + WCRw + BDw + PS + ((MISC + Rbd) \times \frac{W:Sales}{A:Sales})$$

#### Winter Demand Cost (Dw) Formula

$$Dw = DEMw - NCSMw + WCwd - R1d - R2d$$

and:

$$NCSMw = CRRw + OSSMw + SBdw$$

and:

$$WCwd = (DEMw - NCSMw) \times WCA\% \times CC$$

where:

CGw = The total cost of gas for the Winter Season for the Company's firm sales customers previously defined.

BDw = Bad Debt expense for the Winter Season.

Cw = Commodity-related direct gas cost for the Winter Season.

Dw = The total Winter Demand costs.

DEMw = Demand Charges allocated to the Winter Season defined in Section 16.1(E).

NCSMw = The Non-Core Sales Margins equal to the sum of the Winter Season returnable Capacity Release Revenues, and Off-System Sales Margins.

WCwd = Working Capital allowable associated with demand charges allocated to the Winter Season as defined in Section 16.1(K).

R1d, R2d = Supplier demand-related refunds - The Supplier refunds associated with refund program credits derived from Account 5541-8048, "Undistributed Gas Suppliers' Refunds." See Section 16.1(I).

CRRw = The returnable Capacity Release Revenues allocated to the Winter Season. See Section 16.1(E).

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- OSSMw = The returnable Off-System Sales Margins allocated to the Winter Season. See Section 16.1(E).
- SBdw = Demand revenues received from Firm Stand-By Sales Service customers in the Winter Season.
- WCA % = Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16.1(F) for this percentage.
- CC = Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.
- Rw = Reconciliation Costs – Winter Season deferred gas costs, Account 1920-1740 balance, inclusive of the associated Account 1920-1740 interest, as outlined in Section 16.1(J).
- WCRw = Working Capital reconciliation adjustment associated with Winter Gas Costs - Account 1163-1422 balance as outlined in Section 16.1(K).
- PS = The total dollar amount of costs associated with the local production and storage capacity gas less any production and storage capacity assignment revenues. Refer to Section 16.1(F) for this dollar amount.
- MISC = The total dollar amount of gas costs associated with acquisition, dispatching, Administrative and General expenses and overheads as determined in the Company's most recent rate proceeding. Refer to Section 16.1(F) for this dollar amount.
- Rbd = Annual Bad Debt Expense reconciliation adjustment - Account 1920-1743 balance
- W:Sales = Forecasted firm sales volumes associated with the Winter Season.
- A:Sales = Forecasted annual firm sales volumes.

**Winter Season Commodity (Cw) Formula**

$Cw = COMw + FC + WCwc - R1c - R2c$   
and:

$COMw = WSC - NCCCw - SBcw$   
and:

$WCwc = (COMw + FC) \times WCA\% \times CC$   
where:

- COMw = Commodity Charges allocated to the Winter Season as defined in Section 16.1(E).
- FC = Inventory finance charges as defined in Section 16.1(E).
- WCwc = Working Capital Allowable Associated with commodity charges allocated to the Winter Season as defined in Section 16.1(K).
- R1c, R2c = Supplier commodity-related refunds - The supplier refunds associated with refund program credits derived from Account 5541-8048, "Undistributed Gas Suppliers' Refunds". See Section 16.1(I).
- WSC = Commodity charges associated with gas supply sent out in Winter Season as defined in Section 16.1(E)

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NCCCw = Non-Core Commodity Costs incurred in the Winter Season as defined in Section 16.1(E).  
SBcw = Winter Season commodity revenues received from Firm Stand-By Gas Supply Service sales customers.  
WCA % = Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16.1(F) for this percentage.  
CC = Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

**Winter Bad Debt (BDw) Formula**

$BDw = BD\% \times (Dw + Cw + Rw + WCRw)$   
where:

BDw = Forecasted gas supply cost related Bad Debt Expense calculated for Winter Season.  
BD% = Bad Debt percentage calculated based on a twelve month basis ending April of each year. Refer to Section 16.1(F) Bad Debt Allowed Recovery Rate for this percentage.  
Dw = Demand related costs in the Winter Season as previously defined.  
Cw = Commodity related costs in the Winter Season as previously defined.  
Rw = Reconciliation Costs – Winter Season deferred gas costs as previously defined.  
WCRw = Winter Season Working Capital Reconciliation adjustment as previously defined.

**Residential Winter Season Cost of Gas (COGwr)**

All residential firm sales customers will pay the same Cost of Gas for the Winter Season. The factor represents the total forecasted Winter Season average cost of gas rate. This factor is calculated according to the following formula:

$COGwr = \frac{CGw}{W:Sales}$   
where:

CGw = The total cost of gas for the Winter Season for the Company's firm sales customers previously defined.  
W:Sales = Forecasted sales volumes associated with the Winter Season.  
R = Designates the Residential Heating and Residential Non-Heating customer classes.

**Summer Season Cost of Gas (COG) Formula (CGs)**

The Summer Season COG shall be comprised of Summer demand costs and Summer commodity costs, Summer reconciliation costs, Summer working capital reconciliation, plus a Summer bad debt charge, and a miscellaneous and A&G charge calculated at the beginning of the Summer Season according to the following formula:

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$$CGs = Ds + Cs + Rs + WCRs + BDs + ((MISC + Rbd) \times \frac{S:Sales}{A:Sales})$$

**Summer Demand Cost (Ds) Formula**

$$Ds = DEMs + WCsd - R1d - R2d$$

and:

$$WCsd = DEMs \times WCA\% \times CC$$

where:

- A:Sales = Forecasted annual sales volumes.
- BDs = Bad Debt Expense for Summer Season.
- Cs = Commodity-related direct gas costs for the Summer Season.
- CGs = The total cost of gas for the Summer Season for the Company's firm sales customer previously defined.
- DEMs = Demand charges allocated to the Summer Season defined in Section 16.1(E).
- MISC = The total dollar amount of gas costs associated with acquisition, dispatching, Administrative and General expenses and overheads as determined in the Company's most recent rate proceeding. Refer to Section 16.1(F) for this dollar amount.
- R1d, R2d = Supplier refunds from pipeline demand charges - The per unit supplier refunds associated with refund program credits derived from Account 5541-8048, "Undistributed Gas Suppliers' Refunds." See Section 16.1(I).
- Rs = Summer Season Reconciliation Costs - Account 1920-1741 balance, inclusive of the associated Account 1920-1741 interest, as outlined in Section 16.1(J).
- S:Sales = Forecasted sales volumes associated with the Summer Season.
- WCA % = Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16.1(F) for this percentage.
- CC = Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.
- Rbd = Annual Bad Debt Expense reconciliation adjustment - Account 1920-1743 balance.
- WCRs = Working Capital reconciliation adjustment associated with Summer gas costs - Account 1163-1424 as outlined in Section 16.1(K).
- WCsd = Working Capital allowable costs associated with demand costs allocated to the Summer Season as defined in Section 16.1(K).

**Summer Season Commodity Cost (Cs) Formula**

$$Cs = COMs - NCCCs + WCsc - R1c - R2c$$

and:

$$WCsc = (COMs - NCCCs) \times WCA\% \times CC$$

where:

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COMs = Commodity charges associated with gas supply sent out in the Summer Season as defined in Section 16.1(E).

WCsc = Working Capital allowable costs associated with commodity charges allocated to the Summer Season as defined in Section 16.1(K).

R1c, R2c = Supplier refunds from pipeline commodity charges - The supplier refunds associated with refund program credits derived from Account 5541-8048, "Undistributed Gas Suppliers' Refunds."

NCCCs = Non-core commodity costs incurred in the Summer Season as defined in Section 16.1(E).

WCA % = Percentage of gas costs equivalent to Working Capital Allowance associated with gas costs. Refer to Section 16.1(F) for this percentage.

CC = Monthly interest rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

**Summer Bad Debt (BDs) Formula**

$BDs = BD\% \times (Ds + Cs + Rs + WCRs)$   
where:

BD% = Bad Debt percentage calculated based on a twelve month basis ending April of each year. Refer to Section 16.1(F) Bad Debt Allowed Recovery Rate for this percentage.

BDs = Forecasted gas supply related Bad Debt Expense calculated for Summer Season defined in Section 16.1(E).

Ds = Demand related costs in the Summer Season as previously defined.

Cs = Commodity related costs in the Summer Season as previously defined.

Rs = Reconciliation Costs – Summer deferred gas costs as previously defined.

WCRs = Summer Season Working Capital Reconciliation adjustment as previously defined.

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**Residential Summer Season Cost of Gas (COGsr)**

All residential firm sales customers will pay the same cost of gas for the Summer Season. The factor represents the total forecasted Summer Season average cost of gas rate. This factor is calculated according to the following formula:

$$\text{COGsr} = \frac{\text{CGs}}{\text{S:Sales}}$$

where:

CGs = The total cost of gas for the Summer Season for the Company's firm sales customers as previously defined.

S:Sales = Forecasted sales volumes associated with the Summer Season.

R = Designates the Residential Heating and Residential Non-Heating customer classes.

***Commercial and Industrial Winter and Summer Season Cost of Gas***

The Commercial and Industrial customer classes Winter Season Cost of Gas will be based on the Winter Season average cost of gas components used for the Residential Winter Season Cost of Gas. A separate Winter Season Cost of Gas factor will be computed for the low winter use class, Rates G-51, G-52, G-53, G-54, G-55, G-56, G-57, and G-58 and a separate Winter Season Cost of Gas Factor will be computed for the high winter use class, Rates G-41, G-42, G-43, G-44, G-45, and G-46.

The Commercial and Industrial customer classes Summer Season Cost of Gas will be based on the Summer Season average cost of gas components used for the Residential Summer Season Cost of Gas. A separate Summer Season Cost of Gas factor will be computed for the low winter use class, Rates G-51, G-52, G-53, G-54, G-55, G-56, G-57, and G-58 and a separate Summer Season Cost of Gas factor will be computed for the high winter use class, Rates G-41, G-42, G-43, G-44, G-45, and G-46.

These Cost of Gas Factors will be computed by applying ratios to the average demand portion of the Winter and Summer Season's cost of gas unit rate times the correction factor and then adding the remaining Residential average cost of gas unit rate.

These factors are calculated according to the following formulas:

**Low Winter Use (COGwl) Formula Winter Season**

$$\text{COGwl} = \text{RATIOl} \times \text{CFw} \times \text{CGwd} + \text{CGwo}$$

**Low Winter Use (COGsl) Formula Summer Season**

$$\text{COGsl} = \text{RATIOl} \times \text{CFs} \times \text{CGsd} + \text{CGso}$$

and:

$$\text{RATIOl} = \frac{\text{DCcl}}{\text{DDcl}} \div \frac{\text{DCc}}{\text{DDc}}$$

and:

**High Winter Use (COGwh) Formula Winter Season**

$$\text{COGwh} = \text{RATIOh} \times \text{CFw} \times \text{CGwd} + \text{CGwo}$$

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**High Winter Use (COGsh) Formula Summer Season**

$$\text{COGsh} = \text{RATIOh} \times \text{CFs} \times \text{CGsd} + \text{CGso}$$

and

$$\text{RATIOh} = \frac{\text{DCch}}{\text{DDch}} \div \frac{\text{DCc}}{\text{DDc}}$$

**and:**

$$\text{CFw} = \frac{(\text{WL:Sales} + \text{WH Sales})}{(\text{RATIOl} \times \text{WL:Sales}) + (\text{RATIOh} \times \text{WH:Sales})}$$

$$\text{CFs} = \frac{(\text{SL:Sales} + \text{SH:Sales})}{(\text{RATIOl} \times \text{SL:Sales}) + (\text{RATIOh} \times \text{SH:Sales})}$$

$$\text{CGwd} = \frac{\text{Dw}}{\text{W:Sales}}$$

$$\text{CGwo} = \frac{\text{CGw} - \text{Dw}}{\text{W:Sales}}$$

$$\text{CGsd} = \frac{\text{Ds}}{\text{S:Sales}}$$

$$\text{CGso} = \frac{\text{CGs} - \text{Ds}}{\text{S:Sales}}$$

$$\text{DCcl} = \text{Bcl} \times \text{PLrate} + (\text{DDcl} - \text{Bcl}) \times \text{REMrate}$$

$$\text{DCch} = \text{Bch} \times \text{PLrate} + (\text{DDch} - \text{Bch}) \times \text{REMrate}$$

$$\text{PLrate} = \text{PL} / \text{PLmdcq}$$

$$\text{REMrate} = \frac{(\text{DCc} - (\text{Bc} \times \text{PLrate}))}{\text{DDc} - \text{Bc}}$$

$$\text{DCc} = \frac{(\text{DC} \times \text{DDc})}{\text{DD}}$$

where:

- Bc** = The daily base load for all the Commercial and Industrial rate classes
- Bch** = The daily base load for the Commercial and Industrial rate classes G-41, G-42, G-43, G-44, G-45 and G-46.
- Bcl** = The daily base load for the Commercial and Industrial rate classes G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G-58.
- CFs** = Summer Season Commercial and Industrial gas cost correction factor.
- CFw** = Winter Season Commercial and Industrial gas cost correction factor.
- CGs** = The total cost of gas for the Summer Season for the Company's firm sales customers as previously defined.
- CGw** = The total cost of gas for the Winter Season for the Company's firm sales customers as previously defined.

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DC =	The annual forecasted pipeline, storage and peaking demand charges plus the total production and storage capacity costs, as stated in Section 16.1(F).
DCc =	The Commercial and Industrial rate classes pro-rata share of the annual forecasted pipeline, storage, and peaking demand capacity costs.
DCch =	The Commercial and Industrial pro-rata share of the annual forecasted pipeline, storage, and peaking demand capacity costs allocated to Commercial and Industrial High Winter Use rate classes, G-41, G-42, G-43, G-44, G-45, and G-46.
DCcl =	The Commercial and Industrial pro-rata share of the annual forecasted pipeline, storage, and peaking demand capacity costs allocated to the Commercial and Industrial Low Winter Use rate classes, G-51, G-52, G-53, G-54, G-55, G-56, G-57, and G-58.
DD =	Total peak design day determinants.
DDc =	The peak design day determinants allocated for all the Commercial and Industrial rate classes.
DDch =	The peak design day determinants for the Commercial and Industrial rate classes, G-41, G-42, G-43, G-44, G-45, and G-46.
DDcl =	The peak design day determinants for the Commercial and Industrial rate classes, G-51, G-52, G-53, G-54, G-55, G-56, G-57, and G-58.
Ds =	The total Summer Demand charges as defined below.
Dw =	The total Winter Demand charges as previously defined.
PL =	The annual forecasted pipeline only demand charges
PLmdcq =	The maximum daily contract pipeline volume available to the Company.
PLrate =	The pipeline demand rate.
RATIOh =	Ratio of the average high Winter Use class Cost of Gas low load factor demand capacity costs to the total average Commercial and Industrial demand capacity costs.
RATIOl =	Ratio of the average low Winter Use class Cost of Gas high load factor demand capacity costs to the total average Commercial and Industrial demand capacity costs.
REMrate =	The weighted average demand rate for storage and peaking supplies.
S: Sales =	Forecasted sales volumes associated with the Summer Season.
SH: Sales =	Total Winter Season forecasted Commercial and Industrial high winter use sales.
SL: Sales =	Total Winter Season forecasted Commercial and Industrial low winter use sales volumes.
W: Sales =	Forecasted sales volumes associated with the Winter Season.
WH: Sales =	Total Winter Season forecasted Commercial and Industrial high winter use sales.
WL: Sales =	Total Winter Season forecasted Commercial and Industrial low winter use sales volumes.

H. Non-Core Sales Margins ("NCSM"). One hundred percent (100%) of margins from Off-System Sales and all revenues from Capacity Release will be credited to firm sales customers during the winter season through operation of the COG.

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- I. Gas Suppliers' Refunds. Account 5541-8048: Refunds from suppliers of gas, from upstream capacity suppliers and suppliers of product demand are credited to Account 5541-8048, "Commodity and Demand Refunds." Transfers from these accounts will reflect as a credit in the semiannual calculation of the COG to be calculated as follows:

Refund programs shall be initiated with each semiannual COG filing and shall remain in effect for a period of one year. The total dollars to be placed into a given refund program shall be net of over/under-returns from expired programs plus refunds received from suppliers since the previous program was initiated. Refunds shall be segregated by demand and commodity charges and distributed volumetrically, producing per unit refund that will return the principal amount with interest as calculated using the Company's average short-term cost of borrowing for the month to the average of the beginning and end of month balances of refunds. The Company shall track and report on all Account 5541-8048 activities as specified in Section 16.1(K).

J. Reconciliation Adjustments – Various Accounts.

1. The following definitions pertain to reconciliation adjustment calculations:

a. Capacity Costs Allowable per Winter Season Formula shall be:

- (1) Charges associated with upstream storage transmission capacity and product demand procured by the Company to serve firm load in the Winter Season, plus a reallocation of a portion of such charges incurred in the Summer Season to serve firm load.
- (2) Charges associated with peaking, downstream production and storage capacity to serve firm load dispatching costs, and other administrative and general expenses in connection with purchasing gas supplies in the Winter Season from the Company's most recent test year and allocated to firm sales service.
- (3) Non-Core Sales Margins or economic benefits associated with returnable capacity release and off-system sales.
- (4) Credits associated with firm Stand-by Gas Supply Service Monthly Reservation Charges, daily imbalance charges and fixed component of penalty charges billed transportation customers in the Winter peak Season.
- (5) Winter Season Demand Cost carrying charges.

b. Gas Costs Allowable Per Winter Season Formula shall be:

- (1) Charges associated with gas supplies, including any applicable taxes, purchased by the Company to serve firm load in the Winter Season.
- (2) Credit non-core commodity costs assigned to non-core customers to which the COGC does not apply, as defined in Section 16.1(H) (NCCCw).
- (3) Inventory finance charges (FC).
- (4) Winter Season commodity cost carrying charges.

c. Capacity Costs Allowable Per Summer Season Formula shall be:

- (1) Charges associated with transmission capacity and product demand procured by the Company to serve firm load in the Summer Season

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- (2) Credits associated with daily imbalance charges and fixed component of penalty charges billed transportation customers in the Summer Season.
    - (3) Summer Season demand cost carrying charges.
  - d. Gas Costs Allowable Per Summer Season Formula shall be:
    - (1) Charges associated with gas supplies, including any applicable taxes, procured by the Company to serve firm load in the Summer Season.
    - (2) Non-core commodity costs associated with non-core sales to which the COG is not applied, as defined in Section 16.1(E).
    - (3) Summer Season commodity cost carrying charges.
  - e. Costs Allowable Per Bad Debt Formula shall be:
    - (1) Costs associated with uncollected gas costs, incurred by the Company to serve sales load. Such costs represent the bad debt expense related to the gas supply related write-off of sales customers and will be computed by multiplying actual gas costs by the Bad Debt Allowed Recovery Rate specified in Section 16.1(F). The reconciliation adjustment each season will be computed as the difference between the actual supply related bad debt revenues and the actual gas costs multiplied by the actual Bad Debt Allowed Recovery Rate as specified in Section 16.1(F).
    - (2) Account 1920-1743.— Annual Bad Debt, carrying charges.
- 2. Calculation of the Reconciliation Adjustments: These accounts contain the accumulated difference between gas cost revenues and the actual monthly gas costs incurred by the Company. The Company shall separate Account 175 into Winter Season Gas Costs (Account 1920-1740) and Summer Season Gas Costs (Account 1920-1741), Account 1920-1740 shall contain the accumulated difference between revenues toward gas costs calculated by multiplying the Winter Season Gas Cost for each Customer Classification, (COGwr, COGwl and COGwh) times monthly firm sales volumes for each Customer Classification, and the total costs allowable per the Winter Season gas cost formula. Account 1920-1741 shall contain the accumulated difference between revenues toward gas costs calculated by multiplying the Summer Season Gas Cost for each Customer Classification, (COGsr, COGsl and COGsh) times monthly firm sales volumes for each Customer Classification, and the total gas costs allowable per the Summer Season demand formula.

Carrying Charges shall be calculated on the average monthly balance of each subaccount. The interest rate is to be adjusted monthly using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

The annual bad debt reconciliation adjustments Rbd shall be determined for use, incorporating the bad debt balances in Account 1920-1743.

The bad debt account balance contains the accumulated difference between the Bad Debt Allowed Recovery Rate for the applicable period multiplied by the actual gas costs and the actual supply related bad debt revenues for the Winter and Summer COG filings.

The Winter Season reconciliation shall be filed with the NHPUC no later than July 29 of each year.

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The Summer Season reconciliation shall be filed with the NHPUC no later than January 31 of each year.

K. Working Capital Reconciliation Adjustments - Accounts 1163-1422 and 1163-1424.

1. *The following definitions pertain to reconciliation adjustment calculations:*

- a. Working Capital Demand Gas Costs Allowable per Winter Season Gas Formula shall be:
  - (1) Charges associated with upstream storage, transmission capacity, and product demand procured by the Company to serve firm load in the Winter period, plus a reallocation of a portion of such charges incurred in the Summer Season to serve firm load.
  - (2) Carrying charges.
- b. Working Capital
  - (3) Charges associated with gas supplies, including any applicable taxes, purchased by the Company to serve firm load in the Winter season.
  - (4) Non-core commodity costs associated with non-core sales to which the COG is not applied, as defined in Section 16.1(E).
  - (5) Carrying charges.
- c. Working Capital Demand Gas Costs Allowable per Summer Season Gas Formula shall be:
  - (6) Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load in the Summer Season.
  - (7) Carrying charges.
- d. Working Capital Commodity Gas Costs Allowable per Summer Season Gas Formula shall be:
  - (8) Charges associated with gas supplies, including any applicable taxes, procured by the Company to serve firm load in the Summer Season.
  - (9) Non-core commodity costs associated with non-core sales.
  - (10) Carrying charges.
- e. The Winter and Summer Cost of Gas working capital allowances shall be calculated by applying the Working Capital Allowance Percentage (WCA%) set forth in Section 16.1(F).

2. Calculation of the Reconciliation Adjustments

- a. Accounts 1163-1422 and 1163-1424 contain the accumulated difference between working capital allowance revenues and the actual monthly working capital allowance cost. The actual monthly working capital allowance shall be calculated by multiplying the actual gas costs times the Working Capital Allowance Percentage (WCA%) set forth in Section 16.1(F), to the actual Direct Gas Costs allowable.
- b. The Winter Season working capital reconciliation adjustment (WCRw) shall be determined for use in the Winter Season Gas Cost calculations incorporating the Winter Season working

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capital account 1163-1422. A Summer Season working capital reconciliation adjustment (WCRs) shall be determined for use in the Summer Season Gas Cost calculations incorporating the Summer Season working capital account 1163-1424 balance.

- L. Application of COG to Bills: The Company will employ the COGs as follows: The COGs (\$/therm) for each customer group for each season shall be calculated to the nearest hundredth of a cent per unit and will be applied to each customer's monthly sales volume within the corresponding customer classification. The Cost of Gas will be applied to gas consumed on or after the first day of the month in which the cost of gas becomes effective.

M. Information Required to be Filed with the NHPUC.

1. Reconciliation Adjustments: The Company shall file with the NHPUC a seasonal reconciliation of gas costs and gas cost collections containing information in support of the reconciliation calculation set out in Sections 16.1(J) (2) and 16.1(K) (2). Such information shall include the complete list of gas costs recoverable through the COGC over the previous season. This seasonal reconciliation shall be filed with the respective seasonal COG reconciliation filing, along with complete documentation of the reconciliation adjustment calculations.

Additionally, information pertaining to the Cost of Gas shall be filed with the NHPUC in accordance with the format established by the NHPUC. Reporting requirements include filing the Company's monthly calculation of the projected over or under-collection with the NHPUC, along with notification by the Company to the NHPUC of any revised COG for the subsequent month, not less than five (5) business days prior to the first day of the subsequent month.

The Company shall file with the NHPUC an annual reconciliation of bad debt expense and bad debt collections containing information in support of the reconciliation calculation set out in Sections 16.1(J) (1) and 16.1(J) (2). Such information shall detail the revenues collected as an allowance for bad debt, as well as the actual bad debt expense associated with gas cost recoverable through the COGC over the 12-month period ending April 30th. This annual reconciliation of bad debt expenses shall be filed with the Winter COG reconciliation filing, along with documentation.

2. Commercial and Industrial COG Ratio: The following factors will be filed annually by the Company for informational purposes. Significant changes in these factors signal the need to evaluate the COG ratios. These variables will assist in predicting significant shifting of the MBA-based escalator of gas costs and resulting changes in the COG ratios:

- a. The percentage of load migration from sales to transportation service in the Commercial and Industrial High and Low Winter Use classes.
- b. The ratio of delivered costs of winter supplies to pipeline delivered supplies.
- c. The July and August consumption for the Commercial and Industrial High and Low Winter classes as a percentage of their annual consumption.

N. Other Rules.

1. The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of this tariff, upon such terms that it may determine to be in the public interest.

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2. The Company may, without further NHPUC action, adjust the approved COG upward or downward monthly based on the Company's calculation of the projected over or under-collection for the period, but the cumulative adjustments upward shall not exceed twenty-five percent (25%) of the approved COG.
3. The Company may, at any time, file with the NHPUC an amended COG.
4. The operation of the Cost of Gas Clause is subject to all powers of suspension and investigation vested in the NHPUC.
5. The Company shall file both seasonal COG filings on or before the first business day in September. The summer portion of the filing will include COG rates effective May 1 of the following year.

O. Reconciliation Adjustment Accounts.

1163-1422

**Winter Season Gas Working Capital Allowance Reconciliation Adjustment for COGC:** This account shall be used to record the cumulative difference between Winter Season gas working capital allowance revenues and Winter Season gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

1163-1424

**Summer Season Gas Working Capital Allowance Reconciliation Adjustment for COGC:** This account shall be used to record the cumulative difference between Summer Season gas working capital allowance revenues and Summer Season gas working capital allowance. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

1920-1740

**Winter Season Gas Cost Reconciliation Adjustment for COGC:** This account shall be used to record the cumulative difference between Winter Season gas revenues and Winter Season gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

1920-1741

**Summer Season Gas Cost Reconciliation Adjustment for COGC:** This account shall be used to record the cumulative difference between Summer Season gas revenues and Summer Season gas costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

1920-1743

**Annual Bad Debt Reconciliation Adjustment for COGC:** This account shall be used to record the cumulative difference between Annual bad debt revenues and annual bad debt costs. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

5541-8048

**Commodity and Demand Refunds:** This account shall be used to record the refunds from upstream commodity supplies and suppliers of product commodity and transfers of credits in the semiannual calculation of the COG as well as to record the refunds from upstream capacity supplies and suppliers of product demand and transfer of credits in the semiannual calculation of the COG. Entries to this account shall be determined as outlined in the Cost of Gas Clause.

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- P. Firm Transportation Cost of Gas Charge. To permit the Company to charge its firm transportation customers with a portion of the cost of gas produced by the Company between November 1 and April 30 of each year, there is a Firm Transportation Cost of Gas Charge ("FTCG") which applies to all firm transportation billed under this tariff. This volumetric charge is to compensate firm sales customers for the increase in gas costs, through the use of supplemental liquid fuels, attributable to firm transportation customers during the Winter Period.
1. Application. The FTCG will be calculated for the Winter Period, defined as the period from November 1 through April 30. The FTCG will be applied to billings commencing with the first November revenue billing cycle
  2. Purpose. The amount of the FTCG is the estimated liquid costs used for pressure support purposes multiplied by the transportation throughput as a percentage of the total system throughput for the Winter Period. The resulting amount shall be adjusted by the prior period over or under collection, if any, and shall be recovered over the estimated total transportation throughput subject to the FTCG to yield a per therm volumetric charge. The FTCG shall be computed to the nearest one hundredth cent per therm and shown separately on customers' bills. At the conclusion of the Winter Period, the Company will calculate the extent that the FTCG revenues are greater or lesser than actual unit cost. The revenue and liquid costs will be reconciled so that all liquids costs shall be collected from either firm sales or firm transportation customers.
  3. Changes. The amount of the FTCG may be changed within the period whenever the unit cost materially deviates from the anticipated unit cost
  4. Reporting. The Company shall submit to the New Hampshire Public Utilities Commission, on or before the first business day in September, a copy of the FTCG computation. A reconciliation of the prior period under/over collection will be submitted to the New Hampshire Public Utilities Commission no later than July 29.
- Q. Fixed Price Option Program. Fixed Price Option Program. An alternative to the traditional Winter Period cost of gas pricing mechanism may be elected by a residential customer (rates R-1, R-3, R-4, R-5 or R-6) pursuant to the Company's Fixed Price Option Program (the "Program"). The Company may offer up to 50% of its weather normalized firm sales for the prior Winter Period under the Program. The cost of gas rate offered under the Program will remain fixed for all Winter Period deliveries commencing November 1 and ending April 30. The Company shall submit to the New Hampshire Public Utilities Commission on or before September 1 of each year a copy of the fixed price option computation. Once elected, customers must remain on the Program for the duration of the Winter Period, unless service is terminated. There are no maximum or minimum usage levels. No sign up fees apply.

#### 16.2 COST OF GAS CLAUSE – KEENE DIVISION

- A. Purpose. To permit the Company to charge its customers in the Keene Division with the cost of gas purchased or produced. A cost of gas rate will be applied to all firm gas billed under this tariff as calculated on the appropriate pages.
- B. Application. A cost of gas rate will be calculated for the winter heating period, defined as the period from November 1 through April 30, and a cost of gas rate will be calculated for the summer period, defined as the period from May 1 through October 31.

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

EFFECTIVE: May 01, 2018

TITLE:

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The winter cost of gas rate will be applied to billings commencing with the first November revenue billing cycle; the summer cost of gas rate will be applied to billings commencing with the first May revenue billing cycle.

- C. Calculation. The amount of the cost of gas rate is the anticipated unit cost of gas sold.

At the conclusion of each winter and summer period the Company will calculate the extent that cost of gas revenues are greater or less than actual unit costs of gas compared with the anticipated unit costs. The calculated difference (actual gas sales volumes multiplied by the difference between actual and anticipated unit costs) will be carried forward into the computation of the cost of gas rate for the corresponding winter or summer period.

Any excess revenue collected, as determined above, will earn interest as specified by the Commission.

- D. Changes. The cost of gas rate may be adjusted without further Commission action based on the projected over-/under-collection of gas costs, the adjusted rate to be effective the first of the month. Any such rate adjustments may not exceed a maximum rate of 25 percent above the approved rate, but there is no limit on the amount of any rate reductions.
- E. Refunds. When refunds are made to the Company by its suppliers that are applicable to increased charges collected under this provision, the Company will make appropriate refunds to its customers and as the Commission may direct.
- F. Reporting. The Company shall submit to the Commission, at least 30 days prior to the effective date, the proposed winter and summer period cost of gas rate computation. Any monthly adjustments to the cost of gas rate must be filed five (5) business days prior to the first day of the subsequent month (the effective date of the new rate).

The cost of gas rate shall be computed to the nearest one hundredth cent per therm and shown on customers' bills.

- G. Fixed Price Option Program. An alternative to the traditional winter period cost of gas rate mechanism may be elected by the customer pursuant to the Company's Fixed Price Option (FPO) Program. The Company may offer up to 50% of its expected firm sales for the winter period under the FPO Program. The cost of gas charge offered under the FPO Program will remain fixed for all winter period billings commencing November 1 and ending April 30 of the effective winter period. Once elected, customers must remain on the FPO Program for the duration of the winter period unless service is terminated. There are no maximum or minimum usage levels. Customers may enroll in this Program by contacting the Company between the October 1 and October 19 period immediately preceding the effective winter period.

## 17 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE AND NORMAL WEATHER ADJUSTMENT

- A. Purpose. The purpose of the Local Distribution Adjustment Clause ("LDAC" or this "Clause") is to establish procedures that allow the Company, subject to the jurisdiction of the NHPUC, to adjust, on an annual basis, its delivery charges in order to recover Conservation Charges ("CC"), Revenue Decoupling Adjustment Factor ("RDAF"), Winter Period Surcharges ("WPS"), Environmental Surcharges ("ES") including the Relief Holder Surcharge ("RHS") and the Manufactured Gas Program Surcharge ("MGP"), rate case expenses ("RCE"), Residential Low

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

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TITLE: President

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Income Assistance Program costs (“RLIAP”) and any other expenses the NHPUC may approve from time to time. The purpose of the Normal Weather Adjustment (“NWA”) is to establish procedures that allow the Company, subject to the jurisdiction of NHPUC, to calculate and apply, for each customer on a monthly basis, the Normal Weather Factor (“NWF”).

- B. Applicability. This Clause shall be applicable in whole or part to all of the Company's firm sales service and firm delivery service customers as shown on the table below. The application of this clause may, for good cause shown, be modified by the NHPUC. See Section 17(K) “Other Rules.”

Applicability	CC 17(C)	RDAF 17(D)	ES 17(E)	RCE 17(F)	RLIAP 17(G)
Residential Non-Space Heating – R-1, R-5	1	1	X	1	X
Residential Space Heating – R-3, R-4, R-6, R-7	1	1	X	1	X
Small C&I – G-41, G-51, G-44, G-55	1	1	X	1	X
Medium C&I – G-42, G-52, G-45, G-56	1	1	X	1	X
Large C&I – G-43, G-53, G-54, G-46, G-57, G-58	1	1	X	1	X

**Notes:**

N/A Not applicable

X Applicable to all

1 Applicable to Non-Managed Expansion Program Customers

C. Conservation Charges Allowable for LDAC.

- Purpose: The purpose of this provision is to establish a procedure that allows the Company, subject to the jurisdiction of the NHPUC, to adjust, on an annual basis, the Conservation Charge, if and when applicable, to firm sales service and firm delivery service throughput in order to recover from firm customers costs and lost margins associated with its energy efficiency management programs.
- Applicability: A conservation charge shall be applied to therms sold or transported by the Company subject to the jurisdiction of the Commission as determined in accordance with the provision of this rate schedule. Such conservation charge shall be determined annually by the Company, separately for the Residential Heating, and Commercial/Industrial rate categories, subject to review and approval by the Commission as provided for in this rate schedule.
- Calculation of Conservation Charge: The Company will properly assign expenses for forecasted conservation expenditures to the applicable rate categories for a future twelve (12) month period commencing November 1 of each year. The total of such conservation expenditures plus any prior period reconciling adjustments shall be divided by therm sales as forecasted by the Company for the same annual period and rounded to the nearest hundredth of a cent. The resulting conservation charge shall be included in the Company's Local Distribution Adjustment Charge and applied to actual therms sold or transported for the following twelve (12) month period starting November 1, and ending October 31.

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Susan L. Fleck

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4. Reporting: The Company shall submit annual reports to the Commission reconciling any difference between the actual conservation expenditures and actual revenues collected under this rate schedule. The difference whether positive or negative will be carried forward into the conservation charge for the next recovery period. Upon completion of the conservation program(s), any over or under collection may be credited or charged to the deferred Winter Period cost of gas account, subject to Commission approval.
5. Effective Date: On or before the first business day in September of each year, the Company shall file with the NHPUC for its consideration and approval, the Company's request for a change in the CC applicable to each Rate Category during the next subsequent twelve-month period commencing with the calendar month of November.
6. Reconciliation Adjustment: Account 1163-1755 shall contain the cumulative difference between the sum of the DSM expenditures incurred by the Company plus the sum of the DSM repayments and the revenues collected from customers. The Company shall file the reconciliation along with the COG filing on or before the first business day in September of each year.

D. Revenue Decoupling Adjustment Factor.

1. Purpose: The purpose of the Revenue Decoupling Adjustment Factor ("RDAF") is to establish procedures that allow the Company, subject to the jurisdiction of the NHPUC, to adjust, on an annual basis, its rates for firm gas sales and firm transportation in order to reconcile Actual Base Revenue per Customer with Benchmarked Base Revenue per Customer. The Company's RDAF eliminates the link between volumetric sales and Company revenue in order to align the interests of the Company and customers with respect to changing customer usage. The purpose of the NWA is to adjust each customer's bill for the difference in delivery charges caused by the variation in actual HDDs from normal HDDs during the Winter Period.
2. Effective Date: The RDAF and NWA shall take effect beginning on November 1, 2018, and replace the Lost Revenue Adjustment Mechanism (LRAM) established in Order No. 25,932 (Docket No. DE 15-137).
3. Applicability: The Revenue Decoupling Adjustment Factor and NWA shall apply to all of the Company's firm tariff Rate Schedules, subject to the jurisdiction of the Commission, as determined in accordance with the provisions of this RDAF and NWA.
4. Definitions: The following definitions shall apply throughout the RDAF and NWA:
  - a. Actual Base Revenue is the actual revenue derived from the Company's distribution rates for a given Decoupling Year for a Customer Class. The Company will use monthly distribution revenues adjusted to include weather normalized actuals and Actual Number of Customers to determine the Monthly Actual Base Revenue per Customer.
  - b. Actual Number of Customers is the actual number of Equivalent Bills for the applicable Customer Class for the applicable month of the Decoupling Year.
  - c. Billing Year is the 12-months commencing November 1 immediately following the completion of the Decoupling Year.
  - d. Customer Class is the group of all customers taking service pursuant to the same Rate Schedule.

ISSUED: October 4, 2019

EFFECTIVE: November 01, 2019

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

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- e. Customer Class Group is the group of Rate Schedules combined for purposes of calculating the Revenue Decoupling Adjustment. The two Customer Class Groups are as follows:
- Residential Customer Class Group (CG1): defined as both Residential Non-Heating Customer Class and Residential Heating Customer Class, shall consist of all customers taking service pursuant to the Company's residential rate schedules. CG1 shall include customers taking service under rate schedules R-1, R-3, R-4, R-5, R-6 and R-7.
- The Commercial and Industrial Customer Class Group (CG2): shall consist of all customers taking service pursuant to one of the Company's general service rate schedules, G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G-58.
- f. Decoupling Year. The first Decoupling Year shall be the 10-month period from November 1, 2018 to August 31, 2019. Each subsequent Decoupling Year shall be the twelve months commencing September 1 through August 31.
- g. Equivalent Bill. The number of days in the billing period of each customer's bill divided by 30.
- h. Real-time normal weather adjustment is the difference between actual distribution revenue billed to each customer in each billing cycle for each month or portion thereof during the Winter Period, and what distribution revenue for each customer's bill would have been based on weather normalized therm deliveries for the same period. The resulting charge or credit will be added to or subtracted from each customer's bill at the time the bill is rendered (i.e., "real time").
- i. Benchmark Base Revenue per Customer is the monthly allowed distribution revenue per Equivalent Bill for a given Decoupling Year for a given Customer Class, reflecting the distribution revenue level and approved equivalent bills from the Company's most recent rate case or other proceeding that results in an adjustment to base rates. Benchmark Base Revenue per Customer will be calculated for each month based on the distribution rates in effect at the start of the Decoupling Year and the calculation will be revised for the remaining months of each Decoupling Year if there is a distribution rate change that occurs following the beginning month of each Decoupling Year.
- j. Winter Period. The time period from November 1 of a given year through April 30 of the following year inclusive.
- k. Base Load Factor for each customer is the customer's most recent two-year average daily delivered therms for actual bills rendered for those billing periods that are completely within the June 1 through August 31 calendar period excluding such billing periods that are only partially within the June 1 to August 31 period. If a customer has less than two-year's billing history, then the customer's available history for the months of June through August as defined above will be used to calculate the average daily delivered therms; and if a customer has no billing history for the months of June through August as defined above, then the average daily delivered therms for the calendar months of June through August for the rate schedule under which the customer is served will be used.
- l. Base Usage for each bill is the current Base Load Factor times the number of days in billing period.
- m. Heating Usage for each bill is the difference between the actual delivered therms for that bill less the Base Usage for that bill. If the calculated Heating Usage is less than zero, then the Heating Usage for that bill is set equal to zero.
- n. Heating Degree Days (HDD) for each day is sixty-five (65) minus the average temperature in degrees Fahrenheit for that day. If the calculated HDD is less than zero, then the HDD for that day is set equal to zero.
- o. Normal Heating Degree Days (Normal HDD) for each day is the thirty-year average HDD for that day.

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

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- p. Normal Weather Adjustment Slope (NWA Slope) for each bill is the Heating Usage divided by the sum of actual HDD during the billing period.
- q. Normal Heating Usage for each bill is the NWA Slope times the sum of the Normal HDD for the billing period.
- r. Normal Usage for each bill is the sum of the Base Usage and the Normal Heating Usage.
- s. Normal Weather Factor (NWF) for each bill is

$$NWF = \frac{\text{DeliveryCharge}_{\text{Normal}}}{\text{DeliveryCharge}_{\text{Actual}}} - 1$$

where Delivery Charge Normal is the calculated delivery charge for Normal Usage for the rate schedule applicable to that bill or portion thereof during the Winter Period and Delivery Charge Actual is the calculated delivery charge for actual delivered therms for the rate schedule applicable to that bill or portion thereof during the Winter Period.

5. Calculation of Revenue Decoupling Adjustment

a. Description of Revenue Decoupling Adjustment

At the conclusion of each Decoupling Year, the Company shall calculate a Decoupling Revenue Adjustment to be used to determine the RDAF for the next Billing Year, effective November 1.

The Revenue Decoupling Adjustment shall be determined by calculating the monthly difference between the Benchmark Base Revenue per Customer times the actual number of Equivalent Bills for the applicable Customer Class and the Actual Base Revenue for that month. The sum of these monthly Revenue Decoupling Adjustments in the Decoupling Year shall be divided by forecasted Billing Year sales to derive the volumetric rate per therm to be applied to customers' bills in the Billing Year. The Revenue Decoupling Adjustment shall also include a reconciliation component for the previous Decoupling Year, which represents the difference between the accrued decoupling amount in the Decoupling Year compared to the actual revenues billed in the billing Year.

b. Revenue Decoupling Adjustment Formulas

$$RD_{CG} = \sum_{RC=1}^{RC=n} [(BRPC_{T-1} \times ACUSTS_{T-1}) - AR_{T-1}]$$

And:

$$RDAF_{CG} = \frac{RD_{CG} + CGDEF_{T-1}}{FTV_{CG}}$$

Where the terms in the above equation have the following meanings:

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

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$ACUSTS_{T-1}$	The Actual Number of Equivalent Bills for the applicable Customer Class for the most recently completed Decoupling Year (T-1)
$AR_{T-1}$	The Actual Base Revenue for the applicable Customer Class for the most recently completed Decoupling Year, (T-1), as defined in Section 4(D). For purposes of calculating the Actual Base Revenue, base revenues for Low Income rate class R-4, shall be determined based on non-discounted rate R-3.
$BRPC_{T-1}$	The Benchmark Base Revenue Per Equivalent Bill for the applicable Customer Class as determined in accordance with Section 4 (D) for the most recently completed Decoupling Year, stated on a monthly basis (T-1).
CG	Customer Class Groups as defined in Section 4(D).
CGDEF	The balance of the unrecovered deferrals inclusive of associated interest using the prime lending rate.
$FTV_{CG}$	Forecast Throughput Volumes inclusive of all firm tariff throughput for the Billing Year.
rc	Rate Classes in a Customer Group.
$RD_{CG}$	The Revenue Decoupling adjustment to revenues, representing the sum of the monthly Revenue Decoupling Adjustments in the Decoupling Year.
$RDAF_{CG}$	The Revenue Decoupling Adjustment Factor for the Billing Year.

6. Calculation of the Revenue Decoupling Adjustment Reconciliation

Account 1168-1823 shall contain the accumulated difference between annual revenues and the Revenue Decoupling Adjustment, as calculated by multiplying the RDAF times firm sales and transportation throughput, and the Revenue Decoupling Adjustment allowed revenues annually, plus carrying charges on the average monthly balance using the prime lending rate.

7. Application of the RDAF to Customer Bills

The RDAF (\$ per therm) shall be calculated annually for each Customer Group and shall be truncated at the nearest one one-hundredth of a cent per therm. The annual calculated Customer Group RDAF will be applied to the monthly firm tariff throughput for each customer in that particular Customer Group, effective November 1 of the given year.

8. Calculation of Normal Weather Adjustment

The Normal Weather Adjustment (NWA) for each bill is

$$NWA = \text{DeliveryCharge}_{\text{Actual}} \times NWF$$

where Delivery Charge Actual is the calculated delivery charge for actual delivered therms for the rate schedule applicable to that bill or portion thereof during the Winter Period.

9. Application of the NWA to Customer Bills

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

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The NWA charge or credit will be separately stated, and added to or subtracted from each bill as applicable. Each bill will have a separate line titled "Normal Weather Adj.," which line will include the total variable distribution charges, the NWF percentage, and the resulting charge or credit.

10. Information to be Filed with the Commission

Information pertaining to the RDAF will be filed annually with the Commission consistent with the filing requirements of all costs and revenue information included in the LDAC. Such information shall include:

- a. The calculation of the applicable revenue decoupling revenue dollar adjustment for the Decoupling Year by Customer Class Group.
- b. The calculation of the revenue decoupling reconciliation dollar adjustment for the previous Decoupling Year by Customer Class Group.
- c. The calculation of the proposed decoupling rate per therm for each customer class group to be applied in the Billing Year.
- d. The calculation of the monthly Benchmark Base Revenue per Customer, to be utilized in the upcoming Decoupling Year. If distribution rates change during the Decoupling Year, the monthly Benchmark Base Revenue per Customer for the remaining months of the Decoupling Year will be revised and filed with the Commission.

E. Environmental Surcharges ("ES") Allowable for LDAC.

1. Purpose: In order to recover expenditures associated with former manufactured gas Programs, there shall be an ES Rate applied to all firm volumes billed under the Company's delivery service charges.
2. Applicability: An annual ES Rate shall be calculated effective every November 1 for the annual period of November 1 through October 31. The annual ES Rate shall be filed with the Company's Winter season Cost of Gas Clause ("COG") filing and be subject to review and approval by the Commission. The annual ES Rate shall be applied to firm sales and to firm delivery throughput as a part of the LDAC. Special contract customers are exempt from the ES.
3. Costs Allowable: All approved environmental response costs associated with manufactured gas Programs may be included in the ES Rate

The total annual charge to the Company's customers for environmental response costs during any annual ES recovery period shall not exceed five percent (5%) of the Company's total revenues from firm gas sales and delivery throughput during the preceding twelve (12) month period ending June 30. The total annual charge shall represent the ES expenditures reflected in the calculation of the ES Rate to be in effect for the upcoming twelve-month period, November 1 through October 31. If this recovery limitation results in the Company recovering less than the amount that would otherwise be recovered in a particular ES Recovery Year, then the Company would defer this unrecovered amount, with interest, calculated monthly on the average monthly balance, until the next recovery period in which this amount could be recovered without violating the 5% limitation. The interest rate is to be adjusted monthly using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates.

ISSUED: January 28, 2019

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

EFFECTIVE: November 01, 2018

TITLE: President

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4. Effective Date: On or before the first business day in September of each year, the Company shall file with the NHPUC for its consideration and approval, the Company's request for a change in the ES applicable to all firm sales and firm delivery service throughput for the subsequent twelve-month period commencing with the calendar month of November.
  5. Definitions:  
Environmental Response Costs shall include all costs of investigation, testing, remediation, litigation expenses, and other liabilities relating to manufactured gas Program sites, disposal sites, or other sites onto which material may have migrated, as a result of the operating or decommissioning of New Hampshire gas manufacturing facilities. These cost shall include the costs of the closure of the Relief Holder and pond at Gas Street, Concord, NH. The ES shall also include the expenses incurred by the Company in pursuing insurance and third-party claims and any recoveries or other benefits received by the Company as a result
  6. Reconciliation Adjustments: Prior to the Winter Period COG, the Company shall calculate the difference between (a) the revenues derived by multiplying firm sales and delivery throughput by the ES Rate, and (b) the historical amortized costs approved for recoveries in the prior November's Annual ES Recovery Period. Account 1920-1863 shall contain the cumulative difference and the Company shall file the reconciliation along with its COG filing on or before the first business day in September of each year.
  7. Calculation of the ES: The ES Rate calculated annually consists of one-seventh of actual response costs incurred by the Company in the twelve-month period ending June 30 of each year until fully amortized (over seven years). Any insurance and third-party recoveries or other benefits for the twelve month period ending June 30 shall be applied to reduce the unamortized balance, shortening the amortization period. The sum of these amounts is then divided by the Company's forecast of total firm sales and delivery throughput for the upcoming twelve months of November 1 through October 31.
  8. Application of ES to Bills: The annual ES Rate shall be calculated to the nearest one one-hundredth of a cent per therm and shall be applied to the monthly firm gas sales and firm delivery service throughput by being included in the determination of the annual LDAC, and also shall be included in the Distribution Adjustment of the Delivery Charges of each firm customer's bill.
- F. Expenses Related to Rate Cases/Temporary Rate Reconciliation Allowable for LDAC.
1. Purpose: The purpose of this provision is to establish a procedure that allows the Company to adjust its rates for the recovery of NHPUC-approved rate case expenses and the reconciliation of temporary rates.
  2. Applicability: The Rate Case Expenses/Temporary Rate Reconciliation ("RCE") shall be applied to all firm tariffed customers. The RCE will be determined by the Company, as defined below.
  3. Rate Case Expenses Allowable for LDAC: The total amount of the RCE will be equal to the amount approved by the Commission.

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

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TITLE: President

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4. Effective Date of Rate Case Expense Charge: The effective date of the RCE will be determined by the NHPUC in an individual rate proceeding.
  5. Definition: The RCE includes all rate case-related expenses approved by the NHPUC. This includes legal expenses, costs for bill inserts, costs for legal notices, consulting fees processing expenses, and other approved expenses. The temporary Rate reconciliation will include the variance between the delivery revenues obtained from the rates prescribed in the temporary rate order and the delivery revenues obtained from the final rates approved by the NHPUC.
  6. Rate Case Expense/Temporary Rate Reconciliation (RCE) Factor Formulas: The RCE will be calculated according to the Commission Order issued in an individual proceeding to establish details including the number of years over which the RCE shall be amortized and the allocation of recovery among rate classes. In general, the RCE Factor will be derived by dividing the annual portion of the total RCE, plus the RCE Reconciliation Adjustment, by forecast firm annual throughput.
  7. Reconciliation Adjustments: Account 1930-1745 shall contain the accumulated difference between revenues toward Rate Case Expenses as calculated by multiplying the Rate Case Expense Factor ("RCEF") times the appropriate monthly volumes and Rate Case Expense allowed, plus carrying charges added to the end-of-month balance. The carrying charges shall be calculated beginning on the first month of the recovery period by applying the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates to the average monthly balance.  
  
At the end of the recovery period, any under or over recovery will be included in an active LDAC component, as approved by the Commission.
  8. Application of RCE to Bills: The RCE (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm, and shall be applied to the monthly firm gas sales and firm delivery service throughput by being included in the determination of the annual LDAC, and also shall be included in the Distribution Adjustment of the Delivery Charges of each firm customer's bill.
  9. Information to be Filed with the NHPUC: Information pertaining to the RCE will be filed with the NHPUC consistent with the filing requirements of all cost and revenue information included in the LDAC. The RCE filing will contain the calculation of the new RCE and will include the updated RCE reconciliation balance.
- G. Recoverable Residential Low Income Assistance Program Costs.
1. Purpose: The purpose of this provision is to establish a procedure that allows the Company, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with customers participating in the Residential Low Income Assistance Program ("RLIAP"). Such costs, as well as, associated administrative and marketing costs shall be recovered by applying an RLIAP rate to all firm sales and transportation service throughput.
  2. Applicability: The RLIAP Rate shall be applied to all firm sales and transportation tariff customers. The RLIAP Rate shall be filed with the Company's Winter season Cost of Gas Clause filing and shall be determined annually by the Company and be subject to review and approval by the Commission.

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ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2018

Susan L. Fleck  
TITLE: President

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3. Effective Date: On or before the first business day in September of each year, the Company shall file with the NHPUC for its consideration and approval, the Company's request for a change in the GAP Rate applicable to all firm sales, delivery and transportation service throughput for the subsequent twelve-month period commencing with the calendar month of November.
4. GAP Costs Allowable for LDAC: The costs to be recovered through the GAP Rate shall comprised of the revenue shortfall calculated by forecasting the number of customers enrolled in the GAP and the associated volumetric billing determinants for the upcoming annual recovery period and applying those billing determinants to the difference between the regular and reduced gas assistance program residential base rates, plus the *gas assistance program* discount applied to the cost of gas, administrative, marketing and startup costs. The GAP Rate shall be calculated by dividing the resulting costs, plus any prior period reconciling adjustment, by the forecast of annual firm sales and transportation service throughput.
5. GAP Factor Formula  
$$\text{GAPF} = \frac{\text{GAP} + \text{RA}_{\text{GAP}}}{\text{A: TPEv}}$$
where:
  - A: Tpev Forecast Annual Throughput Volumes of all firm sales and transportation tariffed customers eligible to receive firm delivery-only service from the Company.
  - GAP GAP costs comprising of the revenue shortfall associated with customer participation, plus administrative, marketing, IT and start-up costs.
  - RA<sub>GAP</sub> GAP Reconciliation Adjustment - Account 1169-1756, inclusive of the associated Account 1169-1756 interest, as outlined in Section 17(G)(6).
6. Reconciliation Adjustments: Prior to the Company's Winter season Cost of Gas filing, the Company will calculate the difference between (a) the revenue derived by multiplying the actual firm sales and delivery service throughput by the GAP Rate through October 31<sup>st</sup>, and (b) the actual costs of the program which consists of (1) the revenue shortfall calculated by applying the actual billing determinants of the GAP classes to the difference in the regular and reduced residential base rates and cost of gas rates in effect for the annual reconciliation period and (2) the *gas assistance program* discount applied to the cost of gas, start-up, administrative and marketing costs associated with the implementation of the program, plus carrying charges calculated on the average monthly balance using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates. The combined costs will then be recorded in the deferred GAP account 1169-1756. The Company shall file the reconciliation along with its COG filing on or before the first business day in September of each year.
- H. Effective Date of Local Distribution Adjustment Clause. The LDAC shall be filed annually and become effective on November 1 of each year pursuant to NHPUC approval. In order to minimize the magnitude of future reconciliation adjustments, the Company may request interim revisions to the LDAC rates, subject to review and approval of the NHPUC.
- I. Local Distribution Adjustment Clause Formulas. The LDAC shall be calculated on an annual basis, by customer, by summing up the various factors included in the LDAC, where applicable.

LDAC Formula

$$\text{LDAC}^X = \text{CC}^X + \text{RDAF}^X + \text{ES} + \text{GREF}^X + \text{RCE} + \text{GAPand:}$$

ISSUED: September 11, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: Susan L. Fleck  
President



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$$ES^X = RHS + MGP$$

where:

$LDAC^X$  = Annualized class specific LDAC.

$CC^X$  = Annualized class specific CC or EE Charge.

$RDAF^X$  = Annualized class specific RDAF.

$ES$  = Total firm annualized ES.

$RHS$  = Annualized charge to recover the costs of the closure of the Relief Holder at Gas Street, Concord, NH

$MGP$  = Annualized charge to cover the remediation costs related to former manufactured gas plants.

$GREF^X$  = Total firm annualized class specific Gas Restructuring Expense Factor.

$RCE$  = Rate Case Expense Factor.

$RLIAP$  = Residential Low Income Assistance Program Rate

J. Application of LDAC to Bills. The component costs comprising the LDAC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm and shall be applied to the monthly firm sales and firm delivery service throughput in accordance with the table shown in Section 17(B).

K. Other Rules.

1. The NHPUC may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may determine to be in the public interest.
2. Such amendments may include the addition or deletion of component cost categories, subject to the review and approval of the NHPUC.
3. The Company may implement an amended LDAC with the NHPUC approval at any time.
4. The NHPUC may, at any time, require the Company to file an amended LDAC.
5. The operation of the LDAC is subject to all powers of suspension and investigation vested in the NHPUC.

L. Amendments to Uniform System of Accounts.

1163-1755 **Energy Efficiency Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the sum of DSM and/or EE Expenditures incurred by the Company plus the sum of DSM and/or EE Repayments and the revenues collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(C).

1920-1863 **Environmental Response Costs Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the ES times monthly firm sales volumes and delivery service throughput and environmental response costs allowable per formula. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(E).

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

EFFECTIVE: November 01, 2018

TITLE: President

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1930-1745 **Rate Case Expense/Temporary Rates Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the recovery and actual amounts of third-party incremental expenses associated with the Company's Rate Case initiatives and the difference between the final and temporary distribution rates. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(F).

1169-1756 **Residential Low Income Assistance Program Reconciliation Adjustment:** This account shall be used to record the cumulative difference between the actual revenue derived from the actual sales and transportation service throughput multiplied by the RLIAP rate and the actual costs of the program, which consists of the revenue shortfall and all administrative and marketing costs, as outlined in the Local Distribution Adjustment Clause, 17(G).

1168-1823 **Revenue Decoupling Adjustment Factor:** This account shall be used to record the cumulative difference between the lost revenue of the Company and the revenue collected from customers pursuant to this clause with respect to a given Rate Category. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 17(D).

## 18 SUPPLY & CAPACITY SHORTAGE ALLOCATION POLICY

### A. DEFINITIONS

The following are definitions of terms used in this subsection and applicable only to this subsection:

1. **Residential:** Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses
- B. **Commercial:** Service to customers engaged primarily in the sale of goods or services including institutions and local, state and federal government agencies for uses other than those involving manufacturing or electric power generation
- C. **Industrial:** Service to customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power
- D. **Large Volume:** Service to large commercial and industrial customers with an annual gas load greater than 200,000 therms
- E. **Seasonal:** Service available from April 1 to October 31 to all customers using gas to replace some other fuel or gas for air conditioning purposes
- F. **Firm Sales Service:** Service from schedules or contracts under which seller is expressly obligated to supply and deliver specific volumes within a given time period and which anticipates no interruptions, but which may permit unexpected interruption in case the supply to higher priority customers is threatened
- G. **Firm Transportation Service:** Service from schedules or contracts under which seller is expressly obligated to deliver specific third-party volumes within a given time period and which anticipates no interruptions, but which may permit unexpected interruption in case the supply to higher priority customers is threatened.
- H. **Plant Protection Gas:** Is defined as minimum volumes required to prevent physical harm to the plant facilities or danger to plant personnel, when such protection cannot be afforded through the use of alternate fuel. This includes the protection of such material in process as would otherwise be destroyed, but shall not

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ISSUED BY: /s/Susan L. Fleck

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Susan L. Fleck  
TITLE: President

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include deliveries required to maintain plant production. For the purpose of this definition, propane and other gaseous fuels shall not be considered alternate fuels.

- I. Feedstock Gas: Is defined as natural gas used as a raw material for its chemical properties in creating an end product
- J. Process Gas: Is defined as gas use for which alternate fuels are not technically feasible such as in applications requiring precise temperature controls and precise flame characteristics. For the purpose of this definition, propane and other gaseous fuels shall not be considered alternate fuels
- K. Boiler Fuel: Is considered to be natural gas used as a fuel for the generation of steam or electricity including the utilization of gas turbines for the generation of electricity
- L. Alternate Fuel Capabilities: Is defined as a situation where an alternate fuel could have been utilized whether or not the facilities for such use have actually been installed, provided however, where the use of natural gas is for plant protection, feedstock or process uses and the only alternate fuel is propane or other gaseous fuel, then the consumer will be treated as if he had no alternate fuel capability.

M. POLICY

In the event that, due to gas supply restrictions or capacity constraints, the Company is unable to deliver the total requirements of its firm, sales or transportation rate customers, the available volumes of gas will be allocated to the Company's firm rate customers in accordance with the provisions of this policy. In the event that the Company, during a curtailment or interruption, requires emergency gas, and takes the gas of the customer, customer shall be compensated for such emergency gas at the customer's alternate cost of fuel as demonstrated to the reasonable satisfaction of the Company.

As curtailment becomes necessary through each succeeding category, the Company will implement full or partial curtailment of a customer, or by groups of customers, taking into consideration customer load characteristics, the Company's delivery system design and Company load characteristics in a manner which is believed to be in the best interests of customers in general.

N. PRIORITIES

Firm rate customers shall be serviced according to the following preference categories with the first and each succeeding category having preference over the succeeding categories:

- 1. Company use for fuel and lost and unaccounted for
- O. Firm sales or transportation service for high priority residential uses including apartment buildings and other multi-unit buildings, small commercial establishments using less than 50 DT on a peak day, schools, hospitals, police protection, fire protection, sanitation facilities and correctional facilities
- P. Firm sales or transportation service for essential agricultural uses, as defined by the Secretary of Agriculture, for full food and natural fiber production, process and feedstock use for fertilizer and agricultural chemicals,

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ISSUED BY: /s/Susan L. Fleck

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Susan L. Fleck  
TITLE: President

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process and feedstock for animal feeds and food, food quality maintenance, food packaging, marketing and distribution for food related products and on farm uses

- Q. Firm sales or transportation service for large commercial requirements (50 DT or more on a peak day), firm industrial requirements for plant protection, feedstock and process needs and firm industrial sales up to 300 DT per day
- R. Firm sales or transportation service for all industrial requirements not specified in (2), (3), (4), (6), or (7)
- S. Firm sales or transportation service including the transportation for industrial requirements for boiler fuel use at less than 1,500 DT per day, but more than 300 DT per day, where alternate fuel capabilities can meet such requirements
- T. Firm sales or transportation service including transportation for industrial requirements for large volume (1,500 DT or more per day) boiler fuel use where alternate fuel capabilities can meet such requirements

U. STORAGE INJECTION

Within each category, storage injection required to meet the needs of higher priorities may be given preference over all other uses within that category.

V. PENALTY

For all unauthorized volumes of gas taken by a customer, the customer shall pay the Company a penalty of five times the daily index for each therm taken. Such penalty shall be added to the regular rates in effect. The Company shall have the right, without obligation, to waive any penalty for unauthorized use of gas, if on the day when the penalty was incurred deliveries to other of the Company's customers were not adversely affected. Continued unauthorized use, at the sole discretion of the Company, may result in termination of service.

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ISSUED BY: /s/Susan L. Fleck

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Susan L. Fleck  
TITLE: President

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

## **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 per day or \$15.50 per 30 day month

**Winter Period:** All therms per 30 day month at \$0.3860 per therm

**Summer Period:** All therms per 30 day month at \$0.3860 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.

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.

ISSUED: July 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: July 01, 2020

TITLE: Susan L. Fleck  
President



NHPUC NO. 10 GAS  
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Residential Non-Heating Rate R-1

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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EFFECTIVE: May 01, 2018

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

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Superseding Fourth Revised Page 46  
Residential Heating Rate R-3

## **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 per day or \$15.50 per 30 day month

**Winter Period:** All therms per 30 day month at \$0.5678 per therm

**Summer Period:** All therms per 30 day month at \$0.5678 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.

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.

ISSUED: July 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: July 01, 2020

Susan L. Fleck  
TITLE: President



NHPUC NO. 10 GAS  
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Residential Heating Rate R-3

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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

EFFECTIVE: May 01, 2018

TITLE: President

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LIBERTY UTILITIES

Sixth Revised Page 48  
Superseding Fifth Revised Page 48  
Residential Gas Assistance Heating Rate R-4

### **3 GAS ASSISTANCE PROGRAM 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>Winter Customer Charge Per Meter:</b>	\$0.2840 per day or \$8.52 per 30-day month
<b>Winter Period:</b>	All therms per 30 day month at \$0.3123 per therm
<b>Summer Customer Charge Per Meter:</b>	\$0.5167 per day or \$15.50 per 30-day month
<b>Summer Period:</b>	All therms per 30-day month at \$0.5678 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.

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

EFFECTIVE: May 1, 2021

TITLE: Susan L. Fleck  
President



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Superseding Original Revised Page 49  
Residential G Heating Rate R-4

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

For those customers qualifying for the program this rate R-4 shall apply for a six month winter period. On the date that the six month winter period expires, eligibility for this rate shall expire unless the customer provides the Company with evidence that the customer continues to be eligible for one or more qualifying programs. When the Rate R-4 expires, the rate on each account shall revert back to the non-gas assistance program Residential Heating Rate, R-3. Customers whose eligibility for the program is based on their having qualified for LIHEAP shall be eligible for this rate retroactive to November 1 of the heating season in which they qualified. Eligibility for such customers shall expire the following April 30, subject to their re-qualifying through receipt of LIHEAP or other benefits as set forth above.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: September 11, 2020

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

EFFECTIVE: November 01, 2020



NHPUC NO. 10 GAS  
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Fourth Revised Page 50  
Superseding Third Revised Page 50  
MEP Residential Non-Heating Rate R-5

#### **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 per day or \$20.15 per 30 day month

**Winter Period:** All therms per 30 day month at \$0.5018 per therm

**Summer Period:** All therms per 30 day month at \$0.5018 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.

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.

ISSUED: July 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: July 01, 2020

TITLE: Susan L. Fleck  
President



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MEP Residential Non-Heating Rate R-5

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

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NHPUC NO. 10 GAS  
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Superseding Third Revised Page 52  
MEP Residential Heating Rate R-6

## **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 per day or \$20.15 per 30 day month

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

**Summer Period:** All therms per 30 day month at \$0.7381 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 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.

ISSUED: July 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: July 01, 2020

TITLE: Susan L. Fleck  
President



NHPUC NO. 10 GAS  
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Original Page 53  
MEP Residential Heating Rate R-6

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

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NHPUC NO. 10 GAS  
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Superseding Sixth Revised Page 54  
MEP Residential Gas Assistance Program Rate R-7

**6 MANAGED EXPANSION PROGRAM GAS ASSISTANCE PROGRAM RESIDENTIAL  
HEATING RATE:  
CLASSIFICATION NO. R-7**

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Gas Assistance Program Residential Heating Rate R-4.

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>Winter Customer Charge Per Meter:</b>	\$0.3692 per day or \$11.08 per 30 day month
<b>Winter Period:</b>	All therms per 30 day month at \$0.4060 per therm
<b>Summer Customer Charge Per Meter:</b>	\$0.6717 per day or \$20.15 per 30 day month
<b>Summer Period:</b>	All therms per 30 day month at \$0.7381 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.

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

ISSUED: June 29, 2021

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: May 1, 2021

Susan L. Fleck  
TITLE: President



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MEP Residential Gas Assistance Program Heating Rate R-7

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 Gas Assistance Program Residential Heating Rate R-4.

For those customers qualifying for the program this rate R-7 shall apply for a six month winter period. On the date that the six month winter period expires, eligibility for this rate shall expire unless the customer provides the Company with evidence that the customer continues to be eligible for one or more qualifying programs. When the Rate R-7 expires, the rate on each account shall revert back to the non-gas assistance program Residential Heating Rate, R-6. Customers whose eligibility for the program is based on their having qualified for LIHEAP shall be eligible for this rate retroactive to November 1 of the heating season in which they qualified. Eligibility for such customers shall expire the following April 30, subject to their re-qualifying through receipt of LIHEAP or other benefits as set forth above.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: September 11, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: Susan L. Fleck  
President



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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

**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:** \$1.9154 per day or \$57.46 per 30 day month

**Winter Period:** First 100\* therms per 30 day month at \$0.4711 per therm  
All over 100 therms per 30 day month at \$0.3165 per therm

**Summer Period:** First 20\* therms per 30 day month at \$0.4711 per therm  
All over 20 therms per 30 day month at \$0.3165 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.

Terms and Conditions

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

ISSUED: July 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: July 01, 2020

TITLE: Susan L. Fleck  
President



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Commercial/Industrial Rate G-41

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: May 18, 2018

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: May 01, 2018

Susan L. Fleck  
TITLE: President

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

000091



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fourth Revised Page 58  
Superseding Third Revised Page 58  
Commercial/Industrial Rate G-42

**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:** \$5.7464 per day or \$172.39 per 30 day month

**Winter Period:** First 1000\* therms per 30 day month at \$0.4284 per therm

All over 1000 therms per 30 day month at \$0.2855 per therm

**Summer Period:** First 400\* therms per 30 day month at \$0.4284 per therm

All over 400 therms per 30 day month at \$0.2855 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 the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

ISSUED: July 13, 2020

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

EFFECTIVE: July 01, 2020



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Commercial/Industrial Rate G-42

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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Superseding Third Revised Page 60  
Commercial/Industrial Rate G-43

**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

<b>Customer Charge Per Meter:</b>	\$24.6610 per day or \$739.83 per 30 day month
<b>Winter Period:</b>	All therms per 30 day month at \$0.2633 per therm
<b>Summer Period:</b>	All therms per 30 day month at \$0.1204 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

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

EFFECTIVE: July 01, 2020

TITLE:



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Commercial/Industrial Rate G-43

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

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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

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TITLE: President

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fourth Revised Page 62  
Superseding Third Revised Page 62  
Commercial/Industrial Rate G-44

**10 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW  
ANNUAL USE, HIGH WINTER USE RATE  
CLASSIFICATION NO. G-44**

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-41.

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:** \$2.4896 per day or \$74.69 per 30 day month

**Winter Period:** First 100\* therms per 30 day month at \$0.6126 per therm  
All over 100 therms per 30 day month at \$0.4114 per therm

**Summer Period:** First 20\* therms per 30 day month at \$0.6126 per therm  
All over 20 therms per 30 day month at \$0.4114 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

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

EFFECTIVE: July 01, 2020



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LIBERTY UTILITIES

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Commercial/Industrial Rate G-44

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 Commercial/Industrial Rate G-41.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.



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ISSUED BY: /s/Susan L. Fleck

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TITLE: President

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LIBERTY UTILITIES

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Superseding Third Revised Page 64  
MEP Commercial/Industrial Rate G-45

**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:** \$7.4703 per day or \$224.11 per 30 day month

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

**Summer Period:** First 400\* therms per 30 day month at \$0.5569 per therm  
All over 400 therms per 30 day month at \$0.3711 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.

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.

ISSUED: July 13, 2020

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

EFFECTIVE: July 01, 2020



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Original Page 65  
MEP Commercial/Industrial Rate G-45

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.

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 Commercial/Industrial Rate G-42.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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

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LIBERTY UTILITIES

Fourth Revised Page 66  
Superseding Third Revised Page 66  
MEP Commercial/Industrial Rate G-46

**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:** \$32.0594 per day or \$961.78 per 30 day month

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

**Summer Period:** All therms per 30 day month at \$0.1565 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 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.

ISSUED: July 13, 2020

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

EFFECTIVE: July 01, 2020



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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MEP Commercial/Industrial Rate G-46

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 Commercial/Industrial Rate G-43.

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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

**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:** \$1.9153 per day or \$57.46 per 30 day month

**Winter Period:** First 100\* therms per 30 day month at \$0.2839 per therm  
All over 100 therms per 30 day month at \$0.1846 per therm

**Summer Period:** First 100\* therms per 30 day month at \$0.2839 per therm  
All over 100 therms per 30 day month at \$0.1846 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

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

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LIBERTY UTILITIES

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Commercial/Industrial Rate G-51

tariff. Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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

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TITLE: President

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LIBERTY UTILITIES

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Commercial/Industrial Rate G-52

**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

<b>Customer Charge Per Meter:</b>	\$5.7463 per day or \$172.39 per 30 day month
<b>Winter Period:</b>	First 1000* therms per 30 day month at \$0.2439 per therm All over 1000 therms per 30 day month at \$0.1624 per therm
<b>Summer Period:</b>	First 1000* therms per 30 day month at \$0.1767 per therm All over 1000 therms per 30 day month at \$0.1004 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 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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Susan L. Fleck  
TITLE: President

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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Susan L. Fleck

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Commercial/Industrial Rate G-53

**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:** \$25.3797 per day or \$761.39 per 30 day month

**Winter Period:** All therms per 30 day month at \$0.1705 per therm

**Summer Period:** All therms per 30 day month at \$0.0818 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 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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LIBERTY UTILITIES

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

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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Commercial/Industrial Rate G-54

**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 per day or \$761.39 per 30 day month

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

**Summer Period:** All therms per 30 day month at \$0.0353 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 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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daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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LIBERTY UTILITIES

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MEP Commercial/Industrial Rate G-55

**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:** \$2.4896 per day or \$74.69 per 30 day month

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

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

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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TITLE: President

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LIBERTY UTILITIES

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MEP Commercial/Industrial Rate G-55

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 Commercial/Industrial Rate G-51.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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LIBERTY UTILITIES

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Superseding Third Revised Page 78  
MEP Commercial/Industrial Rate G-56

**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:** \$7.4703 per day or \$224.11 per 30 day month

**Winter Period:** First 1000\* therms per 30 day month at \$0.3171 per therm  
All over 1000 therms per 30 day month at \$0.2111 per therm

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

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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TITLE: Susan L. Fleck  
President



NHPUC NO. 10 GAS  
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MEP Commercial/Industrial Rate G-56

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, 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 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 Commercial/Industrial Rate G-52.

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

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

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LIBERTY UTILITIES

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MEP Commercial/Industrial Rate G-57

**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 per day or \$989.80 per 30 day month

**Winter Period:** All therms per 30 day month at \$0.2216 per therm

**Summer Period:** All therms per 30 day month at \$0.1063 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, 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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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 Commercial/Industrial Rate G-53.

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fourth Revised Page 82  
Superseding Third Revised Page 82  
MEP Commercial/Industrial Rate G-58

**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:** \$32.9934 per day or \$989.80 per 30 day month

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

**Summer Period:** All therms per 30 day month at \$0.0459 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, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

ISSUED: July 13, 2020

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

EFFECTIVE: July 01, 2020



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

First Revised Page 83  
Superseding Original Page 83  
Outdoor Gas Lighting

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 Commercial/Industrial Rate G-54.

The customer shall declare maximum seasonal demands and estimated seasonal volumes at the time application for service is made. These declarations shall be updated annually, by August 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.

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

## 21 OUTDOOR GAS LIGHTING

### Availability

This rate is available for residential outdoor gas lighting where such service is provided from the Company's existing delivery system to a standard gas light fixture or fixtures, located on the customer's premises, and when it is not feasible to meter such service along with other gas used on the premises and bill the same under the rate in effect for all other services. Service under this rate is available at those locations which were receiving service hereunder as of July 1, 2015, and which have continuously received service hereunder since that date.

Rate Per Light Per Month

\$12.81

The above rates shall be adjusted to reflect the recovery of all applicable taxes.

### Account Charge

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

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.

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.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the Commission.

ISSUED: November 16., 2018

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

EFFECTIVE: November 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,187 dated November 2, 2018 in Docket No. 17-048



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Thirtieth Revised Page 84  
Superseding Twenty-ninth Revised Page 84  
Firm Rate Schedule

## 22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

FIRM RATE SCHEDULES EXCLUDING KEENE CUSTOMERS								
Rates effective March 1, 2021 - April 30, 2021					Rates Effective May 1, 2021 - October 31, 2021			
Winter Period					Summer Period			
	Delivery Charge	Cost of Gas Rate Page 92	LDAC Page 97	Total Rate	Delivery Charge	Cost of Gas Rate Page 89	LDAC Page 97	Total Rate
<b>Residential Non Heating - R-1</b>								
Customer Charge per Month per Meter	\$ 15.50			\$ 15.50	\$ 15.50			\$ 15.50
All therms	\$ 0.3860	\$ 0.6050	\$ 0.0589	\$ 1.0499	\$ 0.3860	\$ 0.3935	\$ 0.0589	\$ 0.8384
<b>Residential Heating - R-3</b>								
Customer Charge per Month per Meter	\$ 15.50			\$ 15.50	\$ 15.50			\$ 15.50
All therms								
Therms in the first block per month at	\$ 0.5678	\$ 0.6050	\$ 0.0589	\$ 1.2317	\$ 0.5678	\$ 0.3935	\$ 0.0589	\$ 1.0202
<b>Residential Heating - R-4</b>								
Customer Charge per Month per Meter	\$ 8.53			\$ 8.53	\$ 15.50			\$ 15.50
All therms								
Therms in the first block per month at	\$ 0.3123	\$ 0.3328	\$ 0.0589	\$ 0.7040	\$ 0.5678	\$ 0.3935	\$ 0.0589	\$ 1.0202
<b>Commercial/Industrial - G-41</b>								
Customer Charge per Month per Meter	\$ 57.46			\$ 57.46	\$ 57.46			\$ 57.46
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4711	\$ 0.6031	\$ 0.0555	\$ 1.1297	\$ 0.4711	\$ 0.3886	\$ 0.0555	\$ 0.9152
All therms over the first block per month at	\$ 0.3165	\$ 0.6031	\$ 0.0555	\$ 0.9751	\$ 0.3165	\$ 0.3886	\$ 0.0555	\$ 0.7606
<b>Commercial/Industrial - G-42</b>								
Customer Charge per Month per Meter	\$ 172.39			\$ 172.39	\$ 172.39			\$ 172.39
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4284	\$ 0.6031	\$ 0.0555	\$ 1.0870	\$ 0.4284	\$ 0.3886	\$ 0.0555	\$ 0.8725
All therms over the first block per month at	\$ 0.2855	\$ 0.6031	\$ 0.0555	\$ 0.9441	\$ 0.2855	\$ 0.3886	\$ 0.0555	\$ 0.7296
<b>Commercial/Industrial - G-43</b>								
Customer Charge per Month per Meter	\$ 739.83			\$ 739.83	\$ 739.83			\$ 739.83
All therms over the first block per month at	\$ 0.2633	\$ 0.6031	\$ 0.0555	\$ 0.9219	\$ 0.1204	\$ 0.3886	\$ 0.0555	\$ 0.5645
<b>Commercial/Industrial - G-51</b>								
Customer Charge per Month per Meter	\$ 57.46			\$ 57.46	\$ 57.46			\$ 57.46
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2839	\$ 0.6139	\$ 0.0555	\$ 0.9533	\$ 0.2839	\$ 0.3999	\$ 0.0555	\$ 0.7393
All therms over the first block per month at	\$ 0.1846	\$ 0.6139	\$ 0.0555	\$ 0.8540	\$ 0.1846	\$ 0.3999	\$ 0.0555	\$ 0.6400
<b>Commercial/Industrial - G-52</b>								
Customer Charge per Month per Meter	\$ 172.39			\$ 172.39	\$ 172.39			\$ 172.39
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2439	\$ 0.6139	\$ 0.0555	\$ 0.9133	\$ 0.1767	\$ 0.3999	\$ 0.0555	\$ 0.6321
All therms over the first block per month at	\$ 0.1624	\$ 0.6139	\$ 0.0555	\$ 0.8318	\$ 0.1004	\$ 0.3999	\$ 0.0555	\$ 0.5558
<b>Commercial/Industrial - G-53</b>								
Customer Charge per Month per Meter	\$ 761.39			\$ 761.39	\$ 761.39			\$ 761.39
All therms over the first block per month at	\$ 0.1705	\$ 0.6139	\$ 0.0555	\$ 0.8399	\$ 0.0818	\$ 0.3999	\$ 0.0555	\$ 0.5372
<b>Commercial/Industrial - G-54</b>								
Customer Charge per Month per Meter	\$ 761.39			\$ 761.39	\$ 761.39			\$ 761.39
All therms over the first block per month at	\$ 0.0650	\$ 0.6139	\$ 0.0555	\$ 0.7344	\$ 0.0353	\$ 0.3999	\$ 0.0555	\$ 0.4907

ISSUED: April 23, 2021

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: May 01, 2021

TITLE: Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020 in Docket No. DG 20-141

000118



NHPUC NO. 10 GAS  
 LIBERTY UTILITIES

Thirty-second Revised Page 85  
 Superseding Thirty-first Revised Page 85  
 Firm Rate Schedule

## 23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Rates Effective April 1, 2021 - April 30, 2021				Rates Effective June 1, 2021 - October 31, 2021			
	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 97	Total Rate	Delivery Charge	Cost of Gas Rate Page 90	LDAC Page 97	Total Rate
<b>Residential Non Heating - R-1</b>								
Customer Charge per Month per Meter	\$ 15.50			\$15.50	\$15.50			\$15.50
All therms	\$ 0.3860	\$1.2816	\$ 0.0589	\$1.7265	\$0.3860	\$1.2665	\$0.0589	\$1.7114
<b>Residential Heating - R-3</b>								
Customer Charge per Month per Meter	\$ 15.50			\$15.50	\$15.50			\$15.50
All therms	\$ 0.5678	\$ 1.2816	\$ 0.0589	\$1.9083	\$0.5678	\$1.2665	\$0.0589	\$1.8932
<b>Residential Heating - R-4</b>								
Customer Charge per Month per Meter	\$ 8.53			\$ 8.53	\$15.50			\$15.50
All therms	\$ 0.3123	\$ 0.7048	\$ 0.0589	\$1.0760	\$0.5678	\$1.2665	\$0.0589	\$1.8932
<b>Commercial/Industrial - G-41</b>								
Customer Charge per Month per Meter	\$57.46			\$57.46	\$57.46			\$57.46
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$0.4711	\$1.2816	\$0.0555	\$1.8082	\$0.4711	\$1.2665	\$0.0555	\$1.7931
All therms over the first block per month at	\$0.3165	\$1.2816	\$0.0555	\$1.6536	\$0.3165	\$1.2665	\$0.0555	\$1.6385
<b>Commercial/Industrial - G-42</b>								
Customer Charge per Month per Meter	\$172.39			\$172.39	\$172.39			\$172.39
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$0.4284	\$1.2816	\$0.0555	\$1.7655	\$0.4284	\$1.2665	\$0.0555	\$1.7504
All therms over the first block per month at	\$0.2855	\$1.2816	\$0.0555	\$1.6226	\$0.2855	\$1.2665	\$0.0555	\$1.6075
<b>Commercial/Industrial - G-43</b>								
Customer Charge per Month per Meter	\$739.83			\$739.83	\$739.83			\$739.83
All therms over the first block per month at	\$0.2633	\$1.2816	\$0.0555	\$1.6004	\$0.1204	\$1.2665	\$0.0555	\$1.4424
<b>Commercial/Industrial - G-51</b>								
Customer Charge per Month per Meter	\$57.46			\$57.46	\$57.46			\$57.46
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$0.2839	\$1.2816	\$0.0555	\$1.6210	\$0.2839	\$1.2665	\$0.0555	\$1.6059
All therms over the first block per month at	\$0.1846	\$1.2816	\$0.0555	\$1.5217	\$0.1846	\$1.2665	\$0.0555	\$1.5066
<b>Commercial/Industrial - G-52</b>								
Customer Charge per Month per Meter	\$172.39			\$172.39	\$172.39			\$172.39
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$0.2439	\$1.2816	\$0.0555	\$1.5810	\$0.1767	\$1.2665	\$0.0555	\$1.4987
All therms over the first block per month at	\$0.1624	\$1.2816	\$0.0555	\$1.4995	\$0.1004	\$1.2665	\$0.0555	\$1.4224
<b>Commercial/Industrial - G-53</b>								
Customer Charge per Month per Meter	\$761.39			\$761.39	\$761.39			\$761.39
All therms over the first block per month at	\$0.1705	\$1.2816	\$0.0555	\$1.5076	\$0.0818	\$1.2665	\$0.0555	\$1.4038
<b>Commercial/Industrial - G-54</b>								
Customer Charge per Month per Meter	\$761.39			\$761.39	\$761.39			\$761.39
All therms over the first block per month at	\$0.0650	\$1.2816	\$0.0555	\$1.4021	\$0.0353	\$1.2665	\$0.0555	\$1.3573

ISSUED: May 24, 2021

EFFECTIVE: June 01, 2021

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

Authorized by NHPUC Order 26,475 dated April 30, 2021 in Docket No. 21-050

000119



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Thirty-first Revised Page 86  
Superseding Thirtieth Revised Page 86  
Firm Rate Schedule

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

	Rates effective March 1, 2021 - April 30, 2021 Winter Period				Rates Effective May 1, 2021 - October 31, 2021 Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 92</u>	<u>LDAC Page 97</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 89</u>	<u>LDAC Page 97</u>	<u>Total Rate</u>
<b><u>Residential Non Heating - R-5</u></b>								
Customer Charge per Month per Meter	\$ 20.15			\$ 20.15	\$ 20.15			\$ 20.15
All therms	\$ 0.5018	\$ 0.6050	\$ 0.0589	\$ 1.1657	\$ 0.5018	\$ 0.3935	\$ 0.0589	\$ 0.9542
<b><u>Residential Heating - R-6</u></b>								
Customer Charge per Month per Meter	\$ 20.15			\$ 20.15	\$ 20.15			\$ 20.15
All therms	\$ 0.7381	\$ 0.6050	\$ 0.0589	\$ 1.4020	\$ 0.7381	\$ 0.3935	\$ 0.0589	\$ 1.1905
<b><u>Residential Heating - R-7</u></b>								
Customer Charge per Month per Meter	\$ 11.08			\$ 11.08	\$ 20.15			\$ 20.15
All therms	\$ 0.4060	\$ 0.3328	\$ 0.0589	\$ 0.7977	\$ 0.7381	\$ 0.3935	\$ 0.0589	\$ 1.1905
<b><u>Commercial/Industrial - G-44</u></b>								
Customer Charge per Month per Meter	\$ 74.69			\$ 74.69	\$ 74.69			\$ 74.6886
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6126	\$ 0.6031	\$ 0.0555	\$ 1.2712	\$ 0.6126	\$ 0.3886	\$ 0.0555	\$ 1.0567
All therms over the first block per month at	\$ 0.4114	\$ 0.6031	\$ 0.0555	\$ 1.0700	\$ 0.4114	\$ 0.3886	\$ 0.0555	\$ 0.8555
<b><u>Commercial/Industrial - G-45</u></b>								
Customer Charge per Month per Meter	\$ 224.11			\$ 224.11	\$ 224.11			\$ 224.11
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5569	\$ 0.6031	\$ 0.0555	\$ 1.2155	\$ 0.5569	\$ 0.3886	\$ 0.0555	\$ 1.0010
All therms over the first block per month at	\$ 0.3711	\$ 0.6031	\$ 0.0555	\$ 1.0297	\$ 0.3711	\$ 0.3886	\$ 0.0555	\$ 0.8152
<b><u>Commercial/Industrial - G-46</u></b>								
Customer Charge per Month per Meter	\$ 961.78			\$ 961.78	\$ 961.78			\$ 961.78
All therms over the first block per month at	\$ 0.3423	\$ 0.6031	\$ 0.0555	\$ 1.0009	\$ 0.1565	\$ 0.3886	\$ 0.0555	\$ 0.6006
<b><u>Commercial/Industrial - G-55</u></b>								
Customer Charge per Month per Meter	\$ 74.69			\$ 74.69	\$ 74.69			\$ 74.69
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3691	\$ 0.6139	\$ 0.0555	\$ 1.0385	\$ 0.3691	\$ 0.3999	\$ 0.0555	\$ 0.8245
All therms over the first block per month at	\$ 0.2400	\$ 0.6139	\$ 0.0555	\$ 0.9094	\$ 0.2400	\$ 0.3999	\$ 0.0555	\$ 0.6954
<b><u>Commercial/Industrial - G-56</u></b>								
Customer Charge per Month per Meter	\$ 224.11			\$ 224.11	\$ 224.11			\$ 224.11
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3171	\$ 0.6139	\$ 0.0555	\$ 0.9865	\$ 0.2297	\$ 0.3999	\$ 0.0555	\$ 0.6851
All therms over the first block per month at	\$ 0.2111	\$ 0.6139	\$ 0.0555	\$ 0.8805	\$ 0.1304	\$ 0.3999	\$ 0.0555	\$ 0.5858
<b><u>Commercial/Industrial - G-57</u></b>								
Customer Charge per Month per Meter	\$ 989.80			\$ 989.80	\$ 989.80			\$ 989.80
All therms over the first block per month at	\$ 0.2216	\$ 0.6139	\$ 0.0555	\$ 0.8910	\$ 0.1063	\$ 0.3999	\$ 0.0555	\$ 0.5617
<b><u>Commercial/Industrial - G-58</u></b>								
Customer Charge per Month per Meter	\$ 989.80			\$ 989.80	\$ 989.80			\$ 989.80
All therms over the first block per month at	\$ 0.0846	\$ 0.6139	\$ 0.0555	\$ 0.7540	\$ 0.0459	\$ 0.3999	\$ 0.0555	\$ 0.5013

ISSUED: April 23, 2021

EFFECTIVE: May 01, 2021

ISSUED BY: /s/Susan L. Fleck

Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000120



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

First Revised Page 87  
Superseding Original Page 87  
Firm Rate Schedule

**25 FIRM RATE SCHEDULES – OUTDOOR GAS LIGHTING**

Outdoor Gas Lighting	
Per Light Per Month	\$12.81

ISSUED: November 16, 2018

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

EFFECTIVE: November 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,187 dated November 2, 2018 in Docket No. 17-048



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Third Revised Page 88  
Superseding Second Revised Page 88  
Summer Cost of Gas

## 26 ANTICIPATED SUMMER PERIOD COST OF GAS EXCLUDING KEENE CUSTOMERS OR GAS LIGHTING

### Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2021 THROUGH OCTOBER 31, 2021  
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
<b>ANTICIPATED DIRECT COST OF GAS</b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$ 2,868,280	
Supply Costs:	4,387,278	
<b>Storage Gas:</b>		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
<b>Produced Gas:</b>	\$ 29,014	
<b>Hedged Contract (Savings)/Loss</b>	<u>\$ -</u>	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 7,284,571
<b>Adjustments:</b>		
Prior Period (Over)/Under Recovery (as of April 30, 2019)	\$ 105,886	
Interest	(3,492)	
Prior Period Adjustments	-	
Broker Revenues	-	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release Margin	-	
Hedging Costs	-	
Fixed Price Option Administrative Costs	-	
<b>Total Adjustments</b>		<u>102,394</u>
<b>Total Anticipated Direct Cost of Gas</b>		\$ 7,386,965
<b>Anticipated Indirect Cost of Gas</b>		
<b>Working Capital:</b>		
Total Unadjusted Anticipated Cost of Gas 05/01/19 - 10/31/19)	\$ 7,284,571	
Working Capital Rate - Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 9,258	
Plus: Working Capital Reconciliation (Acct 1163-1424)	<u>(13,709)</u>	
Total Working Capital Allowance		\$ (4,451)
<b>Bad Debt:</b>		
Total Unadjusted Anticipated Cost of Gas 05/01/19 - 10/31/19)	\$ 7,284,571	
Less: Refunds	-	
Plus: Total Working Capital	(4,451)	
Plus: Prior Period (Over)/Under Recovery	<u>105,886</u>	
Subtotal	\$ 7,386,006	
Bad Debt Percentage	<u>1.11%</u>	
Bad Debt Allowance	\$ 81,985	
Plus: Bad Debt Reconciliation (Acct 1163-1754)	<u>(326,326)</u>	
Total Bad Debt Allowance		(244,341)
<b>Production and Storage Capacity</b>		
		-
Miscellaneous Overhead (05/01/19 - 10/31/19)	\$ 13,170	
Times Summer Sales	22,004	
Divided by Total Sales	<u>111,369</u>	
<b>Miscellaneous Overhead</b>		<u>2,602</u>
<b>Total Anticipated Indirect Cost of Gas</b>		\$ (246,190)
<b>Total Cost of Gas</b>		\$ 7,140,775

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: May 01, 2021

TITLE: Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000122



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fifteenth Revised Page 89  
Superseding Fourteenth Revised Page 89  
Summer Cost of Gas

## 27 CALCULATION OF FIRM SALES SUMMER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS

CALCULATION OF FIRM SALES COST OF GAS RATE  
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2021 THROUGH OCTOBER 31, 2021  
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 7,386,966	
Projected Prorated Sales (05/01/20 - 10/31/20)	22,681,422	
<b>Direct Cost of Gas Rate</b>		\$ 0.3257 per therm
<b>Demand Cost of Gas Rate</b>	\$ 2,868,280	\$ 0.1265 per therm
<b>Commodity Cost of Gas Rate</b>	4,416,292	\$ 0.1947 per therm
<b>Adjustment Cost of Gas Rate</b>	102,394	\$ 0.0045 per therm
<b>Total Direct Cost of Gas Rate</b>	\$ 7,386,966	\$ 0.3257 per therm
Total Anticipated Indirect Cost of Gas	\$ (246,190)	
Projected Prorated Sales (05/01/20 - 10/31/20)	22,681,422	
<b>Indirect Cost of Gas</b>		\$ (0.0109) per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/21</b>		<b>\$ 0.3148 per therm</b>

RESIDENTIAL COST OF GAS RATE - 05/01/2021 Approved in Order No 26,419 in DG 20-141	COGsr	\$ 0.3148 /therm
Change in rate due to change in under/over recovery		\$ 0.0787
RESIDENTIAL COST OF GAS RATE - 05/01/2021	COGsr	\$ 0.3935 /therm
Change in rate due to change in under/over recovery		\$ -
RESIDENTIAL COST OF GAS RATE - 06/01/2021	COGsr	\$ 0.3935 /therm
Change in rate due to change in under/over recovery		\$ -
RESIDENTIAL COST OF GAS RATE - 07/01/2021	COGsr	\$ 0.3935 /therm
Change in rate due to change in under/over recovery		\$ -
RESIDENTIAL COST OF GAS RATE - 08/01/2021	COGsr	\$ 0.3935 /therm
Change in rate due to change in under/over recovery		\$ -
RESIDENTIAL COST OF GAS RATE - 09/01/2021	COGsr	\$ 0.3935 /therm
Change in rate due to change in under/over recovery		\$ -
RESIDENTIAL COST OF GAS RATE - 10/01/2021	COGsr	\$ 0.3935 /therm

Maximum (COG + 25%) \$ 0.3935

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2021 Approved in Order No 26,419 in DG 20-141	COGsl	\$ 0.3199 /therm
Change in rate due to change in under/over recovery		\$ 0.0800
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2021	COGsl	\$ 0.3999 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2021	COGsl	\$ 0.3999 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/2021	COGsl	\$ 0.3999 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND LOW WINTER USE COST OF GAS RATE - 08/01/2021	COGsl	\$ 0.3999 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND LOW WINTER USE COST OF GAS RATE - 09/01/2021	COGsl	\$ 0.3999 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND LOW WINTER USE COST OF GAS RATE - 10/01/2021	COGsl	\$ 0.3999 /therm

Average Demand Cost of Gas Rate Effective 05/01/20	\$ 0.1265		
Times: Low Winter Use Ratio (Summer)	1.0620	Maximum (COG + 25%)	\$ 0.3999
Times: Correction Factor	0.9798		
Adjusted Demand Cost of Gas Rate	\$ 0.1316		
Commodity Cost of Gas Rate	\$ 0.1947		
Adjustment Cost of Gas Rate	0.0045		
Indirect Cost of Gas Rate	(0.0109)		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.3199		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2021	COGsh	\$ 0.3109 /therm
Change in rate due to change in under/over recovery		\$ 0.0777
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2021	COGsh	\$ 0.3886 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/2021	COGsh	\$ 0.3886 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/2021	COGsl	\$ 0.3886 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND HIGH WINTER USE COST OF GAS RATE - 08/01/2021	COGsl	\$ 0.3886 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND HIGH WINTER USE COST OF GAS RATE - 09/01/2021	COGsl	\$ 0.3886 /therm
Change in rate due to change in under/over recovery		\$ -
COM/IND HIGH WINTER USE COST OF GAS RATE - 10/01/2021	COGsl	\$ 0.3886 /therm

Average Demand Cost of Gas Rate Effective 05/01/20	\$ 0.1265		
Times: High Winter Use Ratio (Summer)	0.9890	Maximum (COG + 25%)	\$ 0.3886
Times: Correction Factor	0.9798		
Adjusted Demand Cost of Gas Rate	\$ 0.1226		
Commodity Cost of Gas Rate	\$ 0.1947		
Adjustment Cost of Gas Rate	0.0045		
Indirect Cost of Gas Rate	(0.0109)		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.3109		

ISSUED: April 23, 2021

EFFECTIVE: May 01, 2021

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

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000123



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fifteenth Revised Page 90  
Superseding Fourteenth Revised Page 90  
Summer Cost of Gas

## 28 CALCULATION OF SUMMER PERIOD COST OF GAS RATE – KEENE CUSTOMERS

Period Covered: Summer Period May 1, 2021, through October 31, 2021

Projected Gas Sales - therms	311,740
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Total Anticipated Cost of Sendout	\$391,714
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Add:	Prior Period Deficiency Uncollected	\$0
	Interest	\$0

Deduct:	Prior Period Excess Collected	(\$23,223)
	Interest	\$18

Prior Period Adjustments and Interest	(\$23,205)
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Total Anticipated Cost	<u>\$368,509</u>
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Cost of Gas Rate - Beginning Period (per therm)	<u>\$1.1821</u>
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Mid Period Adjustment - June 1, 2021	\$0.0844
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Mid Period Adjustment - July 1, 2021

Mid Period Adjustment - August 1, 2021

Mid Period Adjustment - September 1, 2021

Mid Period Adjustment - October 1, 2021

Revised Cost of Gas Rate - Effective June 1, 2021 (per therm)	<u>\$1.2665</u>
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Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate (per therm)	<u>\$1.4776</u>
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ISSUED: May 24, 2021

EFFECTIVE: June 01, 2021

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

Authorized by NHPUC Order 26,475 dated April 30, 2021 in Docket No. 21-050

000124



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Third Revised Page 91  
Superseding Second Revised Page 91  
Winter Cost of Gas

## 29 CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS

II. RATE SCHEDULES			
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE			
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2020 THROUGH APRIL 30, 2021			
(Refer to Text in Section 17(A) Fixed Price Option Program)			
(Col 1)	(Col 2)	(Col 3)	
1 Total Anticipated Direct Cost of Gas	\$46,922,854		
2 Projected Prorated Sales (11/01/20 - 04/30/21)	88,213,529		
3 <b>Direct Cost of Gas Rate</b>		\$	0.5319 per therm
4 <b>Demand Cost of Gas Rate</b>	\$12,978,688	\$	0.1471 per therm
5 <b>Commodity Cost of Gas Rate</b>	32,931,719	\$	0.3733 per therm
6 <b>Adjustment Cost of Gas Rate</b>	1,012,447	\$	0.0115 per therm
7 <b>Total Direct Cost of Gas Rate</b>	\$46,922,854	\$	0.5319 per therm
8 Total Anticipated Indirect Cost of Gas	\$ 2,220,114		
9 Projected Prorated Sales (11/01/20 - 04/30/21)	88,213,529		
10 <b>Indirect Cost of Gas</b>		\$	0.0252 per therm
11 <b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)</b>		\$	0.5571
12 <u>Calculation of FPO Excluding Low Income - Rate Code R-3</u>			
13 <b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)</b>		\$	0.5571
14 <b>FPO Risk Premium</b>		\$	0.0200
15 <b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/19)</b>		\$	0.5771
16 <b>RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - (R-3) 11/01/20</b>	<b>COGwr</b>	<b>\$</b>	<b>0.5771 /therm</b>
17 <u>Calculation of FPO for Gas Assistance Program - Rate Code R-4</u>			
18 <b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/20) FPO (Line 13 * 0.55)</b>		\$	0.3064
19 <b>FPO Risk Premium (Line 14 * 0.55)</b>		\$	0.0110
20 <b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/19) (Line 15 * 0.55)</b>		\$	0.3174
21 <b>RESIDENTIAL COST OF GAS RATE - LOW INCOME - (R-4) 11/01/20</b>	<b>COGwr</b>	<b>\$</b>	<b>0.3174 /therm</b>

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000125



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fifteenth Revised Page 92  
Superseding Fourteenth Revised Page 92  
Winter Cost of Gas

### 30 CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE - EXCLUDING KEENE CUSTOMERS

CALCULATION OF FIRM SALES COST OF GAS RATE PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2020 THROUGH APRIL 30, 2021 (Refer to Text in Section 16 Cost of Gas Clause)			
(Col 1)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas	\$ 46,922,854		
Projected Prorated Sales (11/01/2020 - 04/30/21)	88,213,529		
<b>Direct Cost of Gas Rate</b>		\$ 0.5319	per therm
<b>Demand Cost of Gas Rate</b>	\$ 12,978,688	\$ 0.1471	per therm
<b>Commodity Cost of Gas Rate</b>	32,931,719	\$ 0.3733	per therm
<b>Adjustment Cost of Gas Rate</b>	1,012,447	\$ 0.0115	per therm
<b>Total Direct Cost of Gas Rate</b>	\$ 46,922,854	\$ 0.5319	per therm
Total Anticipated Indirect Cost of Gas	\$ 2,220,114		
Projected Prorated Sales (11/01/20 - 04/30/21)	88,213,529		
<b>Indirect Cost of Gas</b>		\$ 0.0252	per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/20</b>		\$ 0.5571	per therm
<b>RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - 11/01/20</b>	COGwr	\$ 0.5571	/therm
Change in rate due to change in under/over recovery		\$ -	
<b>RESIDENTIAL COST OF GAS RATE - 12/01/2020</b>	COGsr	\$ 0.5571	/therm
Change in Rate due to change in under/over recovery		\$ (0.0907)	
<b>RESIDENTIAL COST OF GAS RATE - 01/01/2021</b>	COGwr	\$ 0.4664	/therm
Change in Rate due to change in under/over recovery		\$ (0.0388)	
<b>RESIDENTIAL COST OF GAS RATE - 02/01/2021</b>	COGwr	\$ 0.4276	/therm
Change in Rate due to change in under/over recovery		\$ 0.0880	
<b>RESIDENTIAL COST OF GAS RATE - 03/01/2021</b>	COGwr	\$ 0.5156	/therm
Change in Rate due to change in under/over recovery		\$ 0.0894	
<b>RESIDENTIAL COST OF GAS RATE - 04/01/2021</b>	COGwr	\$ 0.6050	/therm
	Maximum (COG + 25%)	\$ 0.6964	
<b>GAS ASSISTANCE PLAN RESIDENTIAL COST OF GAS RATE R-4 - 11/01/20</b>	COGwr	\$ 0.3064	/therm
Change in rate due to change in under/over recovery		\$ -	
<b>RESIDENTIAL COST OF GAS RATE - 12/01/2020</b>	COGsr	\$ 0.3064	/therm
Change in Rate due to change in under/over recovery		\$ (0.0499)	
<b>RESIDENTIAL COST OF GAS RATE - 01/01/2021</b>	COGwr	\$ 0.2565	/therm
Change in Rate due to change in under/over recovery		\$ (0.0213)	
<b>RESIDENTIAL COST OF GAS RATE - 2/1/2021</b>	COGwr	\$ 0.2352	/therm
Change in Rate due to change in under/over recovery		\$ 0.0484	
<b>RESIDENTIAL COST OF GAS RATE - 3/1/2021</b>	COGwr	\$ 0.2836	/therm
Change in Rate due to change in under/over recovery		\$ 0.0492	
<b>RESIDENTIAL COST OF GAS RATE - 4/1/2021</b>	COGwr	\$ 0.3328	/therm
	Maximum (COG + 25%)	\$ 0.3830	
<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 11/01/20</b>	COGwl	\$ 0.5660	/therm
Change in rate due to change in under/over recovery		\$ -	
<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 12/01/2020</b>	COGsl	\$ 0.5660	/therm
Change in Rate due to change in under/over recovery		\$ (0.0907)	
<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 01/01/2021</b>	COGsl	\$ 0.4753	/therm
Change in Rate due to change in under/over recovery		\$ (0.0388)	
<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 2/01/2021</b>	COGsl	\$ 0.4365	/therm
Change in Rate due to change in under/over recovery		\$ 0.0680	
<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 3/01/2021</b>	COGsl	\$ 0.5245	/therm
Change in Rate due to change in under/over recovery		\$ 0.0894	
<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 4/01/2021</b>	COGsl	\$ 0.6139	/therm
Average Demand Cost of Gas Rate Effective 11/01/20	\$ 0.1471		
Times: Low Winter Use Ratio (Winter)	1.0620	Maximum (COG + 25%)	\$ 0.7075
Times: Correction Factor	0.9984		
Adjusted Demand Cost of Gas Rate	\$ 0.1560		
Commodity Cost of Gas Rate	\$ 0.3733		
Adjustment Cost of Gas Rate	\$ 0.0115		
Indirect Cost of Gas Rate	\$ 0.0252		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.5660		
<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 11/01/20</b>	COGwh	\$ 0.5552	/therm
Change in rate due to change in under/over recovery		\$ -	
<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 12/01/2020</b>	COGsh	\$ 0.5552	/therm
Change in Rate due to change in under/over recovery		\$ (0.0907)	
<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 01/01/2021</b>	COGwh	\$ 0.4645	/therm
Change in Rate due to change in under/over recovery		\$ (0.0388)	
<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 2/01/2021</b>	COGwh	\$ 0.4257	/therm
Change in Rate due to change in under/over recovery		\$ 0.0880	
<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 3/01/2021</b>	COGwh	\$ 0.5137	/therm
Change in Rate due to change in under/over recovery		\$ 0.0894	
<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 4/01/2021</b>	COGwh	\$ 0.6031	/therm
Average Demand Cost of Gas Rate Effective 11/01/20	\$ 0.1471		
Times: High Winter Use Ratio (Winter)	0.9890	Maximum (COG + 25%)	\$ 0.6941
Times: Correction Factor	0.9984		
Adjusted Demand Cost of Gas Rate	\$ 0.1452		
Commodity Cost of Gas Rate	\$ 0.3733		
Adjustment Cost of Gas Rate	\$ 0.0115		
Indirect Cost of Gas Rate	\$ 0.0252		
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.5552		

ISSUED: March 23, 2021

EFFECTIVE: April 01, 2021

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

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

First Revised Page 92.1  
Superseding Original Page 92.1  
Winter Cost of Gas

### 30.1 ANTICIPATED COST OF GAS - EXCLUDING KEENE CUSTOMERS

Anticipated Cost of Gas		
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2020 THROUGH APRIL 30, 2021 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)		
(Col 1)	(Col 2)	(Col 3)
<b>ANTICIPATED DIRECT COST OF GAS</b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$ 12,022,922	
Supply Costs:	28,276,980	
<b>Storage Gas:</b>		
Demand, Capacity:	\$ 955,766	
Commodity Costs:	3,064,149	
<b>Produced Gas:</b>	1,590,589	
<b>Hedged Contract (Saving)/Loss</b>	-	
<b>Hedge Underground Storage Contract (Saving)/Loss</b>	-	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 45,910,407
<b>Adjustments:</b>		
Prior Period (Over)/Under Recovery (as of 05/01/20)	\$ 2,227,421	
Interest	72,812	
Fuel Inventory Revenue Requirement	441,037	
Broker Revenues	(32,725)	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	(4,516)	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(1,736,581)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	45,000	
<b>Total Adjustments</b>		<u>1,012,447</u>
<b>Total Anticipated Direct Cost of Gas</b>		\$ 46,922,854
<b>Anticipated Indirect Cost of Gas</b>		
<b>Working Capital:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/20 - 04/30/21	\$ 45,910,407	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	<u>0.127%</u>	
Working Capital	\$ 58,347	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>(66,837)</u>	
Total Working Capital Allowance		(8,490)
<b>Bad Debt:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/20 - 04/30/21	\$ 45,910,407	
Less: Refunds	-	
Plus: Total Working Capital	(8,490)	
Plus: Prior Period (Over)/Under Recovery	<u>2,227,421</u>	
Subtotal	\$ 48,129,338	
Bad Debt Percentage	<u>1.11%</u>	
Bad Debt Allowance	\$ 534,236	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>(296,628)</u>	
Total Bad Debt Allowance		\$ 237,608
<b>Production and Storage Capacity</b>		\$ 1,980,428
Miscellaneous Overhead 11/01/20 - 04/30/21	\$ 13,170	
Times Winter Sales	89,365	
Divided by Total Sales	<u>111,369</u>	
<b>Miscellaneous Overhead</b>		<u>10,568</u>
<b>Total Anticipated Indirect Cost of Gas</b>		\$ 2,220,114
<b>Total Cost of Gas</b>		<u>\$ 49,142,968</u>

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000127



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Seventeenth Revised Page 93  
Superseding Sixteenth Revised Page 93  
Winter Cost of Gas

### 31. CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST OF GAS RATE - KEENE CUSTOMERS

#### Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2020 through April 30, 2021

Projected Gas Sales - therms 1,108,419

Total Calculated Cost of Gas Sendout	\$1,310,950
CNG Costs Not Included In Cost of Gas Rate	<u>(\$204,754)</u>
Total Anticipated Cost of Gas Sendout	\$1,106,196

Add:	Prior Period Deficiency Uncollected	\$30,171
	Interest	\$136

Deduct:	Prior Period Excess Collected	\$0
	Interest	<u>\$0</u>

Prior Period Adjustments and Interest \$30,307

Total Anticipated Cost	<u>\$1,136,503</u>
------------------------	--------------------

Costs Adjusted per Order No. 26,428 in Docket No. DG 20-152 dated December 02, 2020

<u>Cost of Gas Rate</u>	Excluding Gas Assistance Program	Gas Assistance Program
Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm)	<u>\$1.0253</u>	<u>\$0.5639</u>
Mid Period Adjustment - December 01, 2020	\$0.0000	\$0.0000
Mid Period Adjustment - January 01, 2021	(\$0.0283)	(\$0.0156)
Mid Period Adjustment - February 01, 2021	(\$0.0042)	(\$0.0023)
Mid Period Adjustment - March 01, 2021	\$0.0000	\$0.0000
Mid Period Adjustment - April 01, 2021	\$0.2888	\$0.1588
Revised Non-Fixed Price Option Cost of Gas Rate - Effective April 1, 2021 (per therm)	<u>\$1.2816</u>	<u>\$0.7048</u>
Fixed Price Option Cost of Gas Rate (per therm) November 2020	\$1.2300	\$0.6765
Fixed Price Option Cost of Gas Rate (per therm) December 2020-April 2021	<u>\$1.0277</u>	<u>\$0.5652</u>

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	<u>\$1.2816</u>	<u>\$0.7049</u>
---	-----------------	-----------------

ISSUED: March 24, 2021

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: April 01, 2021

TITLE: Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,428 dated December 02, 2020, in Docket No. DG 20-152

000128



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fourth Revised Page 94  
Superseding Third Revised Page 94  
Firm Transportation Cost of Gas

### 32. CALCULATION OF FIRM TRANSPORTATION COST OF GAS RATE

#### II. RATE SCHEDULES

##### Calculation of Firm Transportation Cost of Gas Rate

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2020 THROUGH APRIL 30, 2021

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

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 568,511		
LNG	<u>1,022,078</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	1,590,589		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>8.7%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 138,381</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	89,364,968	67.8%	
FIRM TRANSPORTATION SUBJECT TO FTCG	<u>42,456,275</u>	<u>32.2%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	131,821,243	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	32.2%	x	\$ 138,381 = \$ 44,569
PRIOR (OVER) OR UNDER COLLECTION			<u>(40,053)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 4,516
PROJECTED FIRM TRANSPORTATION THROUGHPUT			42,456,275
FIRM TRANSPORTATION COST OF GAS			\$ 0.0001

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: Susan L. Fleck  
President

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000129



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Fourth Revised Page 95  
Superseding Third Revised Page 95  
Environmental Surcharge

### 33. ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS

#### Environmental Surcharge - Manufactured Gas Plants

##### Manufactured Gas Plants

Required Annual Environmental Increase	\$2,864,179
First one-third of prior period under recoveries (through June 2019)	\$341,389
July 2019 - June 2020 recovery difference between actual and estimate	\$338,564
Environmental Subtotal	\$3,544,132
Overall Annual Net Increase to Rates	\$3,544,132
Estimated weather normalized firm therms billed for the twelve months ended 10/31/20 - sales and transportation	179,574,679 therms
Surcharge per therm	<u>\$0.0197</u> per therm
<b><u>Total Environmental Surcharge</u></b>	<u><u>\$0.0197</u></u>

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

Susan L. Fleck  
TITLE: President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000130



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Third Revised Page 96  
Superseding Second Revised Page 96  
Rate Case Expense

### 34 RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION

Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty Utilities  
Local Distribution Adjustment Charge (LDAC) decrease due to Rate Case Expense and Recoupment  
For LDAC effective November 1, 2020 - October 31, 2021

1	Rate Case Expense Remaining from Docket No. DG 17-048	\$87,069
2	Recoupment Remaining from Docket No. DG 17-048	<u>\$0</u>
3	July 1, 2020 Balance	\$87,069
4	Plus Estimated Interest from July 2020 through October 2020	\$745
5	Minus Estimated Recoveries from July 2020 through October 2020	<u>(\$43,733)</u>
6	Total Estimated Remaining Recovery As of November 1, 2020	\$44,081
7	Estimated November 2019 - October 2020 Interest	<u>\$538</u>
8	Total Remaining Recovery	\$44,619
9	Estimated November 2020 - October 2021 Sales (therms)	179,574,679
10	RCE & Recoupment rate per therm November 2020 - October 2021	\$0.0002

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

Susan L. Fleck  
TITLE: President

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000131



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Third Revised Page 97  
Superseding Second Revised Page 97  
LDAC

## 35 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

### Local Delivery Adjustment Charge Calculation

#### Residential Non Heating Rates - R-1, R-5

		Sales Customers	Transportation Customers
Energy Efficiency Charge	\$ 0.0831		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0831	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0197		
Environmental Surcharge (ES)		0.0197	
Revenue Decoupling Adjustment Factor (RDAF)		(0.0562)	
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	
Rate Case Expense Factor (RCEF)		0.0002	
Gas Assistance Program (GAP)		0.0121	
<b>LDAC</b>		<b>\$ 0.0589</b>	<b>per therm</b>

#### Residential Heating Rates - R-3, R-4, R-6, R-7

Energy Efficiency Charge	\$ 0.0831		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0831	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0197		
Environmental Surcharge (ES)		0.0197	
Revenue Decoupling Adjustment Factor (RDAF)		(0.0562)	
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	
Rate Case Expense Factor (RCEF)		0.0002	
Gas Assistance Program (GAP)		0.0121	
<b>LDAC</b>		<b>\$ 0.0589</b>	<b>per therm</b>

#### Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55

Energy Efficiency Charge	\$0.0441		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$ 0.0441	\$ 0.0441
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0197		
Environmental Surcharge (ES)		0.0197	0.0197
Revenue Decoupling Adjustment Factor (RDAF)		(0.0206)	(0.0206)
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0002	0.0002
Gas Assistance Program (GAP)		0.0121	0.0121
<b>LDAC</b>		<b>\$ 0.0555</b>	<b>\$ 0.0555 per therm</b>

#### Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56

Energy Efficiency Charge	\$0.0441		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0441	\$0.0441
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0197		
Environmental Surcharge (ES)		0.0197	0.0197
Revenue Decoupling Adjustment Factor (RDAF)		(0.0206)	(0.0206)
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0002	0.0002
Gas Assistance Program (GAP)		0.0121	0.0121
<b>LDAC</b>		<b>\$ 0.0555</b>	<b>\$ 0.0555 per therm</b>

#### Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58

Energy Efficiency Charge	\$ 0.0441		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0441	\$0.0441
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0197		
Environmental Surcharge (ES)		0.0197	0.0197
Revenue Decoupling Adjustment Factor (RDAF)		(0.0206)	(0.0206)
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0002	0.0002
Gas Assistance Program (GAP)		0.0121	0.0121
<b>LDAC</b>		<b>\$ 0.0555</b>	<b>\$ 0.0555 per therm</b>

ISSUED: December 16, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: Susan L. Fleck  
President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000132



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Original Page 97A  
LDAC – Residential Energy Efficiency Loan Program

### 35.1 Residential Energy Efficiency Loan Program

#### Availability

Subject to the Terms and Conditions of the Tariff of which it is a part, this program shall allow Customers installing energy-efficiency measures under an energy efficiency program offered by the Company and approved by the Commission ("Participating Customers") to borrow all or a portion of the Customer's share of the installed cost of the energy-efficiency measures ("Customer Loan Amount") from the Company and to repay the Customer Loan Amount through an additional charge on their monthly retail delivery service bill issued by the Company. It is available to Participating Customers who meet the following qualifications:

- A. The Participating Customer must own the property where the energy-efficiency measures are installed; and
- B. A Participating Customer must have an active Delivery Service account with the Company for the property where the energy-efficiency measures are installed and receive Delivery Service under R-1, R-3, R-4, R-5, R-6, R-7 ; and
- C. The Participating Customer must not have received a disconnect notice from the Company during the twelve months preceding the Participating Customer's request for a loan under this program; and
- D. The Customer Loan Amount has no minimum and must be less than or equal to \$4,000 per customer per year, and must not exceed the Participating Customer's share of the installed cost of the energy efficiency measures installed under the Company's approved energy-efficiency program; and
- E. The Participating Customer must meet the qualifications of the applicable energy-efficiency program through which the energy-efficiency measures are being installed.

At its sole discretion, the Company shall determine eligibility for service under this program subject to the availability of program funds.

Any Participating Customer receiving a loan under this program must remain a Delivery Service customer of the Company at the property where the energy-efficiency measures are installed until the loan has been repaid in full. In the event the Participating Customer ceases to be a Delivery Service Customer of the Company at the property where the energy-efficiency measures are installed, any remaining charges under this program shall immediately become due and payable.

#### Customer Loan Agreement

Participating Customers shall be required to execute a separate Residential Customer Loan Agreement which will specify the fixed monthly charge and other applicable terms. A Participating Customer can choose to pay the remaining balance owed to the Company at any time. A late payment charge as described in the Terms and Conditions for Delivery Service section of the Company's Tariff is applicable to the monthly charges rendered under this program. Participating Customers are not subject to disconnection of natural gas service for nonpayment of the charges under this program.

The Customer Loan Amount shall be paid to the Company by the Participating Customer through a fixed monthly charge applied over a term of months as established in the Customer Loan Agreement. Participating Customers may specify the repayment term of the Customer Loan Amount subject to the maximum repayment term limit of 48 months.

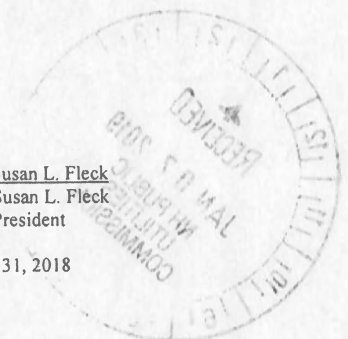
ISSUED: January 4, 2019

EFFECTIVE: January 1, 2019

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

TITLE: President

Authorized by NHPUC Order No. 26,207 in Docket No. DE 17-136, dated December 31, 2018





NHPUC NO. 10 - GAS  
LIBERTY UTILITIES

Original Page 97B  
LDAC – Non-Residential Energy Efficiency Loan Program

### 35.2 Non-Residential Energy Efficiency Loan Program

#### Availability

Subject to the Terms and Conditions of the Tariff of which it is a part, this program shall allow Customers installing energy-efficiency measures under an energy efficiency program offered by the Company and approved by the Commission ("Participating Customers") to borrow all or a portion of the Customer's share of the installed cost of the energy-efficiency measures ("Customer Loan Amount") from the Company and to repay the Customer Loan Amount through an additional charge on their monthly retail delivery service bill issued by the Company. It is available to Participating Customers who meet the following qualifications:

- A. The Participating Customer must own the property where the energy-efficiency measures are installed; and
- B. A Participating Customer must have an active Delivery Service account with the Company for the property where the energy-efficiency measures are installed and receive Delivery Service under G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57, or G-58; and
- C. The Participating Customer must not have received a disconnect notice from the Company during the twelve months preceding the Participating Customer's request for service under this program; and
- D. The Customer Loan Amount has no minimum and must be less than or equal to \$50,000 for each project, and must not exceed the Participating Customer's share of the installed cost of the energy efficiency measures installed under the Company's approved energy-efficiency program; and
- E. A Participating Customer is limited to \$150,000 per year in loan funds with no limit on the number of projects at the sole discretion of the Company based on program demand. If at any point there are no loan fund recipients or there have been no loan fund recipients in a given year, the Company may petition the Commission to allow a particular customer to receive more than \$150,000 in loan funds in a given year; and
- F. The Participating Customer must meet the qualifications of the applicable energy-efficiency program through which the energy-efficiency measures are being installed.

At its sole discretion, the Company shall determine eligibility for service under this program subject to the availability of program funds.

Any Participating Customer receiving a loan under this program must remain a Delivery Service customer of the Company at the property where the energy-efficiency measures are installed until the loan has been repaid in full. In the event the Participating Customer ceases to be a Delivery Service Customer of the Company at the property where the energy-efficiency measures are installed, any remaining charges under this program shall immediately become due and payable.

#### Customer Loan Agreement

Participating Customers shall be required to execute a separate Non-Residential Customer Loan Agreement which will specify the fixed monthly charge and other terms of the loan. A Participating Customer can choose to pay the remaining balance owed to the Company at any time. A late payment charge as described in the Terms and Conditions for Delivery Service section of the Company's Tariff is applicable to the monthly charges rendered under this program. Participating Customers are not subject to disconnection of natural gas service for nonpayment of the charges under this program.

The Customer Loan Amount shall be paid to the Company by the Participating Customer through a fixed monthly charge applied over a term of months as established in the Customer Loan Agreement. Participating Customers may specify the repayment term of the Customer Loan Amount subject to the maximum repayment term limit of 60 months.

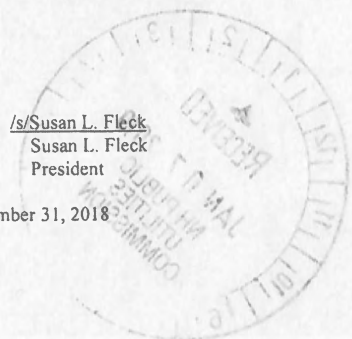
ISSUED: January 4, 2019

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

EFFECTIVE: January 1, 2019

TITLE:

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LIBERTY UTILITIES

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Delivery Terms and Conditions

### III. DELIVERY TERMS AND CONDITIONS

#### **1 RATES AND CHARGES**

- 1.1 The Company shall apply this tariff on a non-discriminatory and non-preferential basis to all Customers who obtain service from the Company, except as this tariff is explicitly modified by order of the NHPUC. The provisions of Part III Section 20 of this tariff will specifically apply to all entities designated by the Customer as set forth in Section 20.5 to supply Gas to a Designated Receipt Point for the Customer's account.
- 1.2 The Company reserves the right to impose reasonable fees and charges pursuant to the various provisions of this tariff.
- 1.3 In the event that the Company incurs minimum bill, inventory, transition, take or pay, imbalance, or any other charges associated with the provision of Delivery Service to Customers, the Company may impose an additional charge on the Suppliers serving said Customers as approved by the NHPUC.

#### **2 DEFINITIONS**

Adjusted Target Volume ("ATV")	The volume of Gas determined by the Company using a Consumption Algorithm and required to be nominated and delivered each Gas Day by the Supplier on behalf of Customers taking non-daily metered Delivery Service.
Aggregation Pool	One or more Customer accounts whose Gas Usage is served by the same Supplier and aggregated pursuant to Section 20.6 of this tariff for operational purposes, including but not limited to nominating, scheduling, and balancing Gas deliveries to Designated Receipt Point(s) within the associated Gas Service Area.
Annual Reassignment Date	Five (5) Business Days prior to November 1 of each year when the Company reassigns Capacity to Suppliers pursuant to Section 11.6 of this tariff.
Assignment Date	Five (5) Business Days prior to the first Gas Day of each month when the Company assigns Capacity to Suppliers pursuant to Section 11.4 of this tariff.
Authorization Number	A number unique to the Customer generated by the Company and printed on the Customer's bill that the Customer must furnish to the Supplier to enable the Supplier to obtain the Customer's Gas Usage information pursuant to Section 20.4, and to initiate or terminate Supplier Service as set forth in Section 20.5 of this tariff.
Btu	One British thermal unit; i.e., the amount of heat required to raise the temperature of one pound of water one degree Fahrenheit at sixty degrees (60°) Fahrenheit.
Business Day	Monday through Friday excluding holidays recognized by the Company. Where relevant, a Business Day shall consist of the hours during which the Company is open for business with the public. <u><i>If any performance date referenced in this Tariff is not a Business Day, such performance shall be the next succeeding Business Day.</i></u>
Capacity	Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity as defined in this tariff.

ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

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Capacity Allocators	The estimated proportions of the Customer's Total Capacity Quantity that comprise Pipeline Capacity, Storage Withdrawal Capacity and Peaking Capacity.
Capacity Mitigation Service	The service available to Suppliers in accordance with Section 11.10.
City Gate	The interconnection between a Delivering Pipeline and the Company's distribution facilities.
Commodity	See Gas.
Company	Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Company Gas Allowance	The difference between the sum of all amounts of Gas received into the Company's distribution system (including Gas produced by the Company) and the sum of all amounts of Gas delivered from the Company's distribution system divided by said amount of Gas received. Such difference shall include but not be limited to Gas consumed by the Company for its own purposes, line losses, and Gas vented and lost as a result of force majeure, excluding Gas otherwise accounted for.
Company-Managed Supplies	Capacity and Supply contracts held and managed by the Company and made available to the Supplier pursuant to Section 11.9 of this tariff including Supply-sharing contracts and load-management contracts.
Consumption Algorithm	A mathematical formula used to estimate a Customer's daily consumption.
Critical Day	In accordance with Section 16 of this tariff, a day declared at any time by the Company in its reasonable discretion when unusual operating conditions may jeopardize operation of the Company's distribution system.
Customer	The recipient of Delivery Service whose Gas Usage is recorded by a meter or group of meters at a specific location and who is a customer of record of the Company.
Daily Baseload	The Customer's average usage per Gas Day that is assumed to be unrelated to weather.
Daily Index	<p>The mid-point of the range of prices as published by <u>Gas Daily</u> under the heading "Daily Price Survey, Midpoint, Citygates, Tennessee/Zone 6 (delivered)" for the relevant Gas Day listed under "Flow date(s)".</p> <p>In the event that the <u>Gas Daily</u> index becomes unavailable, the Company shall apply its daily marginal cost of Gas as the basis for this calculation until such time that the NHPUC approves a suitable replacement.</p>
Dekatherm	Ten Therms.
Delivery Point	The interconnection between the Company's facilities and the Customer's facilities.
Delivery Service	The distribution of Gas by the Company on any Gas Day from the Designated Receipt Point to the Customer's Delivery Point and related Customer services.
Design Peak Season	The forecasted Peak Season during which the Company's system experiences the highest aggregate Gas Usage.
Designated Receipt Point	For each Customer, the Company designated interconnection between a Transporting Pipeline and the Company's distribution facilities at which

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

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point, or such other point as	the Company may designate from time to time for operational purposes, the Supplier will make deliveries of Gas for the Customer's account.
Designated Representative	The designated representative of the Customer, who shall be authorized to act for, and conclusively bind, the Customer regarding Delivery Service in accordance with the provisions of Section 21 of this tariff.
Gas	Natural Gas that is received by the Company from a Transporting Pipeline at the Designated Receipt Point and delivered by the Company to the Delivery Point for the Customer's account. In addition, the term shall include amounts of vaporized liquefied natural Gas and/or propane-air vapor that are introduced by the Company into its system and made available to the Customer as the equivalent of natural Gas that the Customer is otherwise entitled to have delivered by the Company.
Gas Day	A period of twenty-four (24) consecutive hours beginning at 10:00 a.m., E.T., and ending at 10:00 a.m., E.T., the next calendar day, or other such hours used by the Transporting Pipeline.
Gas Service Area	An area within the Company's distribution system as defined in Section 4 of this tariff, for the purposes of administering Capacity assignments, Nominations, balancing, imbalance trading, and Aggregation Pools.
Gas Usage	The actual quantity of Gas used by the Customer as measured by the Company's metering equipment at the Delivery Point.
Heating Degree Day	A measure used to estimate weather-sensitive Gas consumption calculated by subtracting the average temperature for each day from the number 65. Each degree day that represents a degree below 65 is considered a Heating Degree Day.
Heating Factor	The Customer's estimated weather-sensitive Gas consumption per Heating Degree Day.
MMBtu	One million Btus.
Maximum Daily Peaking Quantity ("MDPQ")	The portion of a Customer's Total Capacity Quantity identified and allocated as Peaking Capacity, such that the maximum daily amount of Gas that can be withdrawn from a Supplier's Peaking Service Account pursuant to Section 14 of this tariff shall be equal to the sum of the MDPQs for all Customers in that Supplier's Aggregation Pool.
Month	A calendar month of Gas Days.
Monthly Index	The average of the Daily Index numbers for all Gas Days in a Month.
NHPUC	The New Hampshire Public Utilities Commission.
Nomination	The notice given by the Supplier to the Company that specifies, in accordance with the Standard Nomination Form attached as Attachment A, an intent to deliver a quantity of Gas to the Designated Receipt Point(s) on behalf of one or more Customers, including the volume to be received, the Designated Receipt Point(s), the Transporting Pipeline, the delivering contract(s), the shipper, and other such non-confidential information as may be reasonably required by the Company.
Off-Peak Season	The consecutive months of May to October, inclusive.

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



NHPUC NO. 10 GAS  
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Operational Flow Order (“OFO”)	The Company’s instructions to the Supplier to take such action as conditions require including, but not limited to, diverting Gas to or from the Company’s distribution system pursuant to Section 16 of this tariff.
Peak Day	The forecasted Gas Day during which the Company’s system experiences the highest aggregate Gas Usage.
Peak Season	The consecutive months of November to April, inclusive.
Peaking Capacity	Capacity in addition to upstream pipeline and underground storage Capacity normally used by the Company to meet daily requirements during a Design Peak Season and acquired specifically for the Peak Season.
Peaking Service	A Company-managed resource consisting of Peaking Capacity and Peaking Supply.
Peaking Service Account	An account whose balance indicates the total volumes of Peaking Service resources available to a Supplier, where the maximum balance in the account shall equal the Peaking Supply assigned to the Supplier pursuant to this tariff.
Peaking Service Rule Curve	A system of operational parameters associated with the use of the Company’s Peaking Capacity including, but not limited to, indicators of the necessary levels of Peaking Supply that must be maintained in Suppliers’ Peaking Service Accounts in order for the Company to meet system demands under Design Peak Season conditions. The Company will communicate, by electronic means as determined by the Company or, in the event of failure of such electronic means, by facsimile or other agreeable alternative means, the Peaking Service Rule Curve as identified in Section 14 of this tariff.
Peaking Supply	The aggregate amount of Supply in excess of upstream pipeline and underground storage Supply required to meet the Company’s forecasted Supply needs during a Design Peak Season and acquired specifically for the Peak Season.
Peaking Supply Allocator	An allocation factor that represents the proportion of a Customer’s estimated Gas Usage during the Design Peak Season that is generally served with Peaking Service supplies.
Pipeline Capacity	Transportation capacity on interstate pipeline systems normally used for deliveries of Gas to the Company’s city gates, exclusive of Storage Withdrawal Capacity.
Pre-Determined Allocation	Instructions from the Supplier to the Company for the method allocation of discrepancies in confirmed Nominations among the Supplier’s Aggregation Pools and/or Customers as set forth in the Supplier Service Agreement.
Rate Schedule	The schedule of rates included in this tariff.
Reference Period	A period of at least twelve (12) months for which a Customer’s Gas Usage information is typically available to the Company.
Sales Service	Commodity service provided on a firm basis to a Customer who is not receiving Supplier Service, in accordance with the provisions set forth in this tariff. The provision of Sales Service shall be the responsibility of the Company and shall be provided to the Customer by the Company or its designated Supplier pursuant to law or regulation.

ISSUED: May 18, 2018  
EFFECTIVE: May 01, 2018

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

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NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Delivery Terms and Conditions

Seasonal Storage Capacity	Contracts for Capacity in off-system storage facilities used to accumulate and maintain Gas inventories for re-delivery to the Company's city gates normally during the Peak Season.
Storage Withdrawal Capacity	Capacity for the withdrawal of Gas inventories maintained in off-system storage facilities, as well as the Pipeline Capacity used to deliver such Gas to the Company's city gates.
Supplier	Any entity that has met the Company's requirements set forth in Section 20 of this tariff and that has been designated by a Customer to supply Gas to a Designated Receipt Point for the Customer's account; provided, however, that a Customer may act as its own Supplier in accordance with Section 5.2 of this tariff.
Supplier Service	The sale of Gas to a Customer by a Supplier.
Supplier Service Agreement	An agreement, substantially in the form set forth in Attachment A, which must be executed by the Company and a Supplier in order for the Supplier to serve Customers on the Company's system.
Supply	See Gas.
Therm	An amount of Gas having a thermal content of 100,000 Btus.
Total Capacity Quantity ("TCQ")	The total amount of Capacity assignable to a Supplier on behalf of a Customer.
Transporting Pipeline	The interstate pipeline company that transports and delivers Gas to the Designated Receipt Point.

**3 CHARACTER OF SERVICE**

- 3.1 All rates within Part II Rate Schedule are predicated upon service to a Customer at a single Delivery Point and metering installation, except as otherwise specifically provided by a given rate. Where service is supplied to a Customer at more than one Delivery Point or metering installation, each single Delivery Point or metering installation shall be considered to be a separate Customer for purposes of applying the Rate Schedule, except when a Customer is served through multiple points of delivery or metering installations for the Company's own convenience.
- 3.2 The Company may refuse to supply service to loads of unusual characteristics which, in its sole reasonable judgment, might adversely affect the quality of service supplied to other Customers, the public safety or the safety of the Company's personnel. In lieu of such refusal, the Company may require a Customer to install any necessary regulating and protective equipment in accordance with the requirements and specifications of the Company.

**4 GAS SERVICE AREAS AND DESIGNATED RECEIPT POINTS**

- 4.1 There shall be 1 Gas Service Area defined for purposes of administering Capacity assignments, Nominations, balancing, imbalance trading, and Aggregation Pools pursuant to this tariff. Each such Gas Service Area shall be defined to include the municipalities listed within each such Gas Service Area, as follows:
- (1) Area 1: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities.  
The area authorized to be served by the Company and to which this tariff applies are the following cities and towns: Allenstown, Amherst, Auburn, Bedford, Belmont, Berlin,

ISSUED: May 18, 2018

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

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TITLE: President

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LIBERTY UTILITIES

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Boscawen, Bow, Concord, Derry, Franklin, Gilford, Goffstown, Hollis, Hooksett, Hudson, Laconia, Litchfield, Londonderry, Loudon, Manchester, Merrimack, Milford, Nashua, Northfield, Pelham, Pembroke, Sanbornton, Tilton, Windham, and part of Canterbury.

- 4.2 For each Aggregation Pool as set forth by Section 20.6, the Company will designate at least one specific interconnection between a Transporting Pipeline and the Company's distribution facilities, at which point, or such other point as the Company may designate from time to time, the Supplier will make deliveries for the Aggregation Pool. The interconnections that the Company may assign as the Customer's Designated Receipt Point for the Aggregation Pool are as follows:

- (1) *Name Transporting Pipeline: Tennessee Gas Pipeline*  
*Names of City Gates/Meter Numbers:*

Nashua/Milford	#020132
Manchester	#020133
Hooksett	#020254
Concord/Laconia	#020426
Suncook	#020451
Londonderry	#020632

- (2) *Name Transporting Pipeline: Portland Natural Gas Transmission System*  
*Names of City Gates/Meter Number*

Berlin	#020260
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## 5 CUSTOMER REQUEST FOR SERVICE FROM COMPANY

- 5.1 Application for Delivery Service, Sales Service, or any other service offered by the Company to a Customer will be received by any duly authorized representative or agent of the Company.
- 5.2 Before any service from the Company may commence, the Customer must request such service. A Customer applying for Delivery Service only must also arrange for Supplier Service with a Supplier pursuant to Section 20. A Customer may act as its own Supplier provided it meets all of the Supplier requirements delineated in Section 20.

## 6 QUALITY AND CONDITION OF GAS

- 6.1 Gas delivered to the Company by or for the Customer shall conform, in all respects, to the Gas quality standards of the Transporting Pipeline. All Gas tendered by a Supplier at a Designated Receipt Point shall be of merchantable quality and shall be interchangeable with Gas purchased by the Company from its Suppliers. The Company reserves the right to refuse non-conforming Gas.
- 6.2 In no event shall the Company be obligated to accept and deliver any Gas that does not meet the quality standards of the Transporting Pipeline.
- 6.3 The Company reserves the right to commingle Gas tendered by a Supplier at a Designated Receipt Point with other Gas, including liquefied natural Gas and propane-air vapor.
- 6.4 Gas tendered by a Supplier at a Designated Receipt Point will be at a pressure sufficient to enter the Company's distribution system without requiring the Company to adjust its normal operating pressures to receive the Gas. The Company has no obligation to receive Gas at a pressure that exceeds the maximum allowable operating pressure of the Company's distribution system at the Designated Receipt Point.

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## **7 POSSESSION OF GAS**

- 7.1 Gas shall be deemed to be in the control and possession of the Company after such Gas is delivered to the Designated Receipt Point and until the Gas is delivered to the Customer at the Delivery Point. The Company shall not be responsible for the Gas when the Gas is not in the Company's control and possession.
- 7.2 The Company shall not be liable to the Supplier or the Customer for any loss arising from or out of Delivery Service, including loss of Gas in the possession of the Company or for any other cause, except for the negligence of the Company's own employees or agents.

## **8 COMPANY GAS ALLOWANCE**

- 8.1 The amount of Gas tendered by the Supplier to the Designated Receipt Point will be reduced, upon delivery to the Customer's Delivery Point, by the Company Gas Allowance. The Company Gas Allowance shall be in effect from November 1 through October 31. Such adjustment shall be recalculated prior to the Company's Peak Season cost of Gas filing with the NHPUC.

## **9 DAILY METERED DELIVERY SERVICE**

### **9.1 Applicability**

Section 9 of this tariff shall be applicable in the following conditions:

- 9.1.1 All Customers whose service may be interrupted at any time during the year shall be required to take daily metered Delivery Service.
- 9.1.2 Any Customer, regardless of annual Gas Usage, may elect daily metered Delivery Service.
- 9.1.3 Customers under Rate Schedules G-43, G-46, G-53, G-54, G-57, and G-58 wishing to take Delivery Service are required to take Daily Metered Delivery Service. In addition, the Company may require a Customer to take daily metered Delivery Service if the Company determines that the daily Gas Usage characteristics of the Customer cannot be accurately modeled using the Company's Consumption Algorithm or if the volumes reasonably anticipated by the Company to be used by the Customer are of a size that may materially affect the integrity of the Company's distribution system.

### **9.2 Delivery Service Provided**

This service provides delivery of Customer purchased Gas from the Designated Receipt Point to the Delivery Point on any Gas Day. For Customers taking Delivery Service under Rate Schedules G-43, G-46, G-53, G-54, G-57, and G-58 this service provides firm, year-round delivery of Customer purchased Gas from the Designated Receipt Point to the Delivery Point.

### **9.3 Nominations and Scheduling of Service**

- 9.3.1 The Supplier is responsible for nominating and delivering to the Designated Receipt Point(s) every Gas Day an amount of Gas that equals the aggregated Gas Usage of Customers in the Aggregation Pool plus the Company Gas Allowance in accordance with Section 8 of this tariff.
- 9.3.2 Nominations shall be communicated to the Company by electronic means as determined by the Company or, in the event of failure of such electronic means, by facsimile or other agreeable alternative means.

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- 9.3.3 Nominations for the first Gas Day of a Month shall be submitted to the Company no later than two (2) hours prior to the deadline for first of the Month Nominations of the Transporting Pipeline or such lesser period as determined by the Company. The Company will make available, from time to time, a schedule of Nomination due dates. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a basis consistent with that utilized for its own operations.
- 9.3.4 The Supplier may make daily Nominations including, but not limited to, changes to existing Nominations, within a given Month no later than two (2) hours prior to the deadline for daily Nominations of the Transporting Pipeline for the Gas Day on which the Nomination is to be effective, or such lesser period as determined by the Company. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a basis consistent with that utilized for its own operations.
- 9.3.5 The Supplier may make intra-Gas Day Nominations, including but not limited to changes to existing Nominations, within a given Gas Day no later than two (2) hours prior to the intra-Gas Day Nomination deadline for the Transporting Pipeline on which the Nomination is to be effective, or such lesser period as determined by the Company. Intra-Gas Day Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a basis consistent with that utilized for its own operations.
- 9.3.6 Nominations will be conditionally accepted by the Company pending confirmation by the Transporting Pipeline. The Company will attempt to confirm the nominated volume with the Transporting Pipeline. In the event of a discrepancy between the volume nominated to the Company by the Supplier and the volume nominated by the Supplier to the Transporting Pipeline, the lower volume will be deemed confirmed. The Company will allocate such discrepancy based on a predetermined allocation method set forth in the Supplier Service Agreement. If no predetermined allocation method has been established prior to the event of such discrepancy, the Company will allocate the discrepancy on a pro rata basis.
- 9.3.7 Nominations may be rejected, at the sole reasonable discretion of the Company, if they do not satisfy the conditions for Delivery Service in effect from time to time.
- 9.4 Determination of Receipts
- 9.4.1 The quantity of Gas deemed received by the Company for the Supplier's Aggregation Pool at the Designated Receipt Point(s) will equal the volume so scheduled by the Transporting Pipeline(s).
- 9.4.2 The Company Gas Allowance will be assessed against receipts pursuant to Section 8 of this tariff.
- 9.5 Metering and Determination of Deliveries
- 9.5.1 The Company shall furnish and install, at the Customer's expense, telemetering equipment and any related equipment for the purpose of measuring Gas Usage at each Customer's Delivery Point. Telemetering equipment shall remain the property of the Company at all times. The Company shall require each Customer to install and maintain, at the Customer's expense, reliable telephone lines and electrical connections that meet the Company's operating requirements. The Company may require the Customer to furnish a dedicated telephone line. If the Customer fails to maintain such telephone lines and electrical connections for fourteen (14) consecutive days after notification by the Company, the Company may discontinue service to the Customer.

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- 9.5.2 Should a Customer or a Supplier request that additional telemetering equipment or a communication device be attached to the existing telemetering equipment in addition to that provided pursuant to Section 9.5.1, the Company shall install, test, and maintain the requested telemetering equipment or communication device; provided that such telemetering equipment or communication device does not interfere with the operation of the equipment required for the Company's purposes and otherwise meet the Company's requirements. The Customer or Supplier shall provide such telemetering equipment or communication device, unless the Company elects to do so. The Customer or Supplier shall bear the cost of providing and installing the telemetering equipment, communication device, or any other related equipment, and shall have electronic access to the Customer's Gas Usage information. Upon installation, the telemetering equipment or communication device shall become the property of the Company and will be maintained by the Company. The Company shall bill the Customer or Supplier after installation.
- 9.5.3 The Company shall complete installation of telemetering equipment and communication devices, if reasonably possible, within sixty (60) days of receiving a written request from the Customer or Supplier provided that the Customer completes the installation of any required telephone or electrical connections within ten (10) days of such request.
- 9.5.4 The Company may, at its sole discretion, bill the Customer on a calendar month or cycle month basis.
- 9.6 Balancing
- 9.6.1 The Supplier must maintain a balance between daily receipts and daily Gas Usage within the following tolerances:
- Off-Peak Season: The difference between the Supplier's aggregate actual receipts on the Transporting Pipeline to each Gas Service Area and the aggregated Gas Usage of Customers in the Aggregation Pool shall be within 15% of said receipts. The Supplier shall be charged 0.1 times the Daily Index for all differences not within the 15% tolerance.
- Peak Season: The difference between the Supplier's aggregate actual receipts on the Transporting Pipeline to each Gas Service Area and the aggregated Gas Usage of Customers in the Aggregation Pool shall be within 10% of said receipts. The Supplier shall be charged 0.5 times the Daily Index for all differences not within the 10% tolerance.
- Critical Day(s): The Company will determine if the Critical Day will be aggravated by an under-delivery or an over-delivery, and so notify the Supplier when a Critical Day is declared pursuant to Section 16.
- Critical Day That Will Be Aggravated by Under-delivery.
- Supplier who under-delivers. A Supplier who under-delivers on a Critical Day that will be aggravated by under-delivery shall be charged 5 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceeds 102% of the Supplier's aggregate actual receipts on the Transporting Pipeline to each Gas Service Area.
- Supplier who over-delivers. A Supplier who over-delivers on a Critical Day that will be aggravated by under-delivery shall be charged 0.1 times the Daily Index to the

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extent that the difference between the Supplier's aggregate actual receipts on the Transporting Pipeline to each Gas Service Area and the aggregated Gas Usage of Customers in the Aggregation Pool exceeds 20% of said receipts [(Receipts - Usage) > (20% x Receipts)].

Critical Day That Will Be Aggravated by Over-delivery.

Supplier who under-delivers. A Supplier who under-delivers on a Critical Day that will be aggravated by over-delivery shall be charged 0.1 times the Daily Index to the extent that the difference between the Supplier's aggregated Gas Usage of Customers in the Aggregation Pool exceeds 120% of the Supplier's aggregate actual receipts on the Transporting Pipeline to each Gas Service Area.

Supplier who over-delivers. A Supplier who over-delivers on a Critical Day that will be aggravated by over-delivery shall be charged 5 times the Daily Index to the extent that the difference between the Supplier's actual receipts on the Transporting Pipeline to each Gas Service Area and the Supplier's aggregated Gas Usage of Customers in the Aggregation Pool exceeds 2% of said receipts [(Receipts - Usage > (2% x Receipts)].

Point Specific Balancing: In the event that the Transporting Pipeline requires its customers to balance on a point-specific basis, the Supplier must balance pursuant to this Section at each Designated Receipt Point.

- 9.6.2 If the Supplier has an accumulated imbalance within a Month, the Supplier may nominate to reconcile such imbalance, subject to the Company's approval, which approval shall not be unreasonably withheld.
- 9.6.3 In addition to the charges set forth in Section 9.6.1, the Company shall flow through to the Supplier any pipeline imbalance penalty charges attributable to the Supplier.
- 9.6.4 If, as a result of the Company interrupting or curtailing service pursuant to Section 17 of this tariff, the Supplier incurs a daily imbalance penalty due to over delivery, the Company will waive such penalty for the First Day of the interruption or curtailment period. If the Company has issued notice of an interruption or curtailment in service and the Supplier is unable to change its Nomination, or if the Supplier's Gas has been delivered to the Designated Receipt Point, then the Company will credit such Gas against the Supplier's imbalance.
- 9.6.5 The Supplier will maintain a balance between receipts at the Designated Receipt Point(s) and the aggregated Gas Usage of Customers in each Aggregation Pool. If the Transporting Pipeline posts notice on its electronic bulletin board that its customers will be required to adhere to a maximum hourly flow rate, the Supplier will be deemed to have notice that maximum hourly flows will be in effect on the Company's distribution facilities as of the same time and for the same period as maximum hourly flows are in effect on the Transporting Pipeline. The Supplier's maximum hourly flow will be established based on an allocation of even hourly flows of daily receipts of Gas scheduled in the relevant period in accordance with the applicable transportation tariff of the Transporting Pipeline. All Gas Usage in excess of the Supplier's maximum hourly flow rate shall be subject to an additional charge of 5 times the Daily Index for each Dekatherm in excess of the Supplier's maximum hourly flow. The Company will notify the Supplier of the Supplier's maximum hourly flow.

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9.6.6 If, during any fifteen (15) consecutive Gas Days, the Supplier delivers an amount less than 70% of the sum of the aggregated Gas Usage of Customers in the Aggregation Pool in said Gas Days, the Company may declare the Supplier ineligible to nominate Gas for the following thirty (30) Gas Days. The Supplier shall have the opportunity to cure the imbalance with the demonstration of verifiable imbalance trades or otherwise within twenty-four (24) hours of notification by the Company. If the Supplier is declared ineligible to nominate Gas for such 30 Gas Days, the Supplier may be reinstated at the end of the 30 Gas Days, provided it posts security equal to the product of: (1) the maximum aggregate daily Gas Usage of Customers in the Aggregation Pool expressed in MMBtu and (2) \$300. If, within twelve (12) months of the first offense, such Supplier is declared ineligible to nominate Gas pursuant to this Section, the Supplier will be disqualified from service under this tariff for one (1) full year from the time of the second disqualification. If the Supplier defaults on its obligations under this tariff, the Company shall have the right to use such security to satisfy the Supplier's obligations. Such security may be used by the Company to secure Gas, transportation, and storage, and to cover other related costs incurred as a result of the Supplier's default. The security may also be used to satisfy any outstanding claims that the Company may have against the Supplier including imbalance charges, cash-out charges, pipeline penalty charges, and other charges.

9.7 Cash Out

For each Aggregation Pool, the Supplier must maintain total Monthly receipts within a reasonable tolerance of total Monthly Gas Usage. Any differences between total Monthly receipts for an Aggregation Pool and the aggregated Gas Usage of Customers in the Aggregation Pool, expressed as a percentage of total Monthly receipts, will be cashed out according to the following schedule:

Imbalance Tier	Over-deliveries	Under-deliveries
0% ≤ 5%	The average of the Daily Indices for the relevant Month.	The highest average of seven consecutive Daily Indices for the relevant Month
> 5% ≤ 10%	0.85 times the above stated rate.	1.15 times the above stated rate.
> 10% ≤ 15%	0.60 times the above stated rate.	1.4 times the above stated rate.
> 15%	0.25 times the above stated rate.	1.75 times the above stated rate.

For purposes of determining the tier at which an imbalance will be cashed out, the price will apply only to volumes within a tier. For example, if there is a 7% under-delivery on a Transporting Pipeline, volumes that make up the first 5% of the imbalance are priced at the highest average of the seven (7) consecutive Daily Indices. Volumes making up the remaining 2% of the imbalance are priced at 1.15 times the average of the seven (7) consecutive Daily Indices.

**10 NON-DAILY METERED DELIVERY SERVICE**

10.1 Applicability

Section 10 of this tariff applies to Customers taking Delivery Service under Rate Schedules G-41, G-42, G-51, G-52 and their Suppliers.

10.2 Delivery Service Provided

This service provides firm, year-round delivery of Customer purchased Gas from the Designated Receipt Point to the Delivery Point on any Gas Day for Customers, without the requirement of

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recording Gas Usage at the Delivery Point on a daily basis. Daily Nominations are calculated by the Company on the basis of a Consumption Algorithm and the Supplier is obligated to deliver to the Designated Receipt Point(s) such quantities.

10.3 Nominations and Scheduling of Service

- 10.3.1 The Supplier is obligated to nominate and deliver the Adjusted Target Volume ("ATV"), as determined in Section 10.3.2, to the Designated Receipt Points on every Gas Day for each Aggregation Pool.
- 10.3.2 The Company shall determine the ATV for each Aggregation Pool of Customers taking non-daily metered Delivery Service for each Gas Day using a Consumption Algorithm. The ATV shall include the Company Gas Allowance. On each Business Day, the Company will communicate, electronically, by facsimile, or by other agreeable alternative means, the forecasted ATV to the Supplier for at least the subsequent four (4) Gas Days. The ATV in effect for any Gas Day shall be the most recent ATV for that Gas Day communicated to the Supplier by the Company. The ATV for a given Gas Day shall not be effective unless it has been communicated to the Supplier at least two (2) hours prior to the Company's Supplier Nomination deadline for that Gas Day, which shall be at least two (2) hours prior to the deadline for nominations on the Transporting Pipeline, or such lesser period as determined by the Company.
- 10.3.3 Nominations will be communicated to the Company electronically, by facsimile, or other agreeable alternative means.
- 10.3.4 Nominations for the first Day of a Month shall be submitted to the Company no later than two (2) hours prior to the deadline for first of the Month nominations of the Delivering Pipeline or such lesser period as determined by the Company. The Company will make available, from time to time, a schedule of nomination due dates. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a basis consistent with that utilized for its own operations.
- 10.3.5 The Supplier shall provide an intra-Month nomination no later than two (2) hours prior to the deadline of the Delivering Pipeline for the next Gas Day, or such lesser period as determined by the Company. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a basis consistent with that utilized for its own operations.
- 10.3.6 Nominations will be conditionally accepted by the Company pending confirmation by the Transporting Pipeline. The Company will attempt to confirm the nominated volume with the Transporting Pipeline. In the event of a discrepancy between the volume nominated to the Company by the Supplier and the volume nominated by the Supplier to the Transporting Pipeline, the lower volume will be deemed confirmed. The Company will allocate such discrepancy based on a predetermined allocation method set forth in the Supplier Service Agreement. If no predetermined allocation method has been established prior to the event of such discrepancy, the Company will allocate the discrepancy on a pro rata basis. The Company will not confirm any volume nominated by the Supplier in excess of the ATV.
- 10.3.7 In the event that the Supplier is unable to deliver a confirmed ATV Nomination, the Supplier may make intra-Gas Day Nominations relating to changes to existing Nominations within a given Gas Day no later than two (2) hours prior to the intra-Gas Day Nomination deadline for the Transporting Pipeline on which the Nomination is to be effective, or such lesser period as determined by the Company; provided, however, that the

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- 10.3.8 Nomination must be in conformance with the requirements of and must be permitted by the Transporting Pipeline. Intra-Gas Day Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a basis consistent with that utilized by the Company for its own operations. The Company shall not adjust the ATV applied for the Gas Day.
- 10.3.9 Nominations may be rejected if they do not satisfy the conditions for Delivery Service in effect from time to time.
- 10.3.10 All quantities of Gas over-delivered or under-delivered to the Company's system in violation of an Operational Flow Order ("OFO") declared by the Company pursuant to Section 16 will be subject to the Critical Day provisions of Section 10.6.1 of this tariff, and the delivered quantity specified in the OFO will replace the ATV.
- 10.4 Determination of Receipts
- 10.4.1 The quantity of Gas deemed received by the Company for the Supplier's Aggregation Pool at the Designated Receipt Point(s) will equal the volume so scheduled by the Transporting Pipeline(s).
- 10.4.2 The Company Gas Allowance will be assessed against receipts pursuant to Section 8 of this tariff.
- 10.5 Metering and the Determination of Deliveries
- The Company shall record the Customer's Gas Usage at the Delivery Point by making actual meter reads on a monthly [or bi-monthly] basis. In the event that the Customer's Gas Usage is metered on a bi-monthly basis, the Company shall make available to the Supplier estimates of the Customer's Gas Usage for each of the two billing months.
- 10.6 Balancing
- 10.6.1 Any difference between the Supplier's ATV for an Aggregation Pool and the receipts on the Transporting Pipeline to the appropriate Designated Receipt Point(s) will be cashed out by the Company according to the following:
- Off-Peak Season: For receipts less than the ATV, the Supplier shall be charged 1.1 times the Daily Index for the difference. For receipts greater than the ATV, the Supplier shall be charged 0.8 times the Daily Index for the difference.
- Peak Season: For receipts less than the ATV but greater than or equal to 95% of the ATV, the Supplier shall be charged 1.1 times the Daily Index for the difference. For receipts less than 95% of the ATV, the Supplier shall be charged 1.1 times the Daily Index for the first 5% difference, and the Supplier shall be charged two (2) times the Daily Index for the remaining difference. For receipts greater than the ATV, the Supplier shall be charged 0.8 times the Daily Index for the difference.
- Critical Day(s) The Company will determine if the Critical Day will be aggravated by an under-delivery or an over-delivery, and so notify the Supplier when a Critical Day is declared pursuant to Section 16.

Critical Day That Will Be Aggravated by Under-delivery.

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Supplier who under-delivers. A Supplier who under-delivers on a Critical Day that will be aggravated by under-delivery shall be charged five (5) times the Daily Index for the difference between the ATV and actual receipts.

Supplier who over-delivers. A Supplier who over-delivers on a Critical Day that will be aggravated by under-delivery shall be charged the following amounts for all receipts in excess of the ATV:

- (a) up to 25% in excess of the ATV, the Supplier shall be charged the Daily Index for the difference.
- (b) for receipts in excess of 25% above the ATV, the Supplier shall be charged 0.8 times the Daily Index for the difference.

Critical Day That Will Be Aggravated By Over-delivery.

Supplier who over-delivers. A Supplier who over-delivers on a Critical Day that will be aggravated by over-delivery shall be charged 0.4 times the Daily Index for receipts greater than the ATV.

Supplier who under-delivers. A Supplier who under-delivers on a Critical Day that will be aggravated by over-delivery shall be charged the following amounts--for receipts less than the ATV but greater than or equal to 75% of the ATV, the Supplier shall be charged the Daily Index for the first 25% difference, and the Supplier shall be charged 1.1 times the Daily Index for the remaining difference.

10.6.2 In addition to the charges set forth in Section 10.6.1, the Company shall use a daily balancing charge calculation to account for balancing costs it incurs in serving each Aggregation Pool due to differences in forecast versus actual Heating Degree Days. The daily balancing charge shall be based on the sum of the absolute values of the daily differences between the Aggregation Pool's ATV and the recalculated ATV value described in Section 10.7.1 below. Such charge shall be billed to the Supplier monthly and shall reflect the cost of resources used by the Company to balance such differences for each Gas Day of the Month. The Company shall calculate such charge annually in its Winter Season Cost of Gas filing according to a formula as set forth in Attachment B.

10.6.3 In addition to the charges set forth in Section 10.6.1, the Company shall use a daily balancing charge calculation to account for balancing costs it incurs in serving each Aggregation Pool due to differences in forecast versus actual Heating Degree Days. The daily balancing charge shall be based on the sum of the absolute values of the daily differences between the Aggregation Pool's ATV and the recalculated ATV value described in Section 10.7.1 below. Such charge shall be billed to the Supplier monthly and shall reflect the cost of resources used by the Company to balance such differences for each Gas Day of the Month. The Company shall calculate such charge annually in its Winter Season Cost of Gas filing according to a formula as set forth in Attachment B.

In the event that the Transporting Pipeline requires its customers to balance on a point-specific basis, the Supplier must balance pursuant to this Section at each Designated Receipt Point.

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10.6.4 In addition to the charges set forth in Sections 10.6.1 and 10.6.2, the Company shall flow through to the Supplier any pipeline imbalance penalty charges attributable to the Supplier.

10.7 Cash Out

10.7.1 The Company shall use a daily cash out calculation to account for imbalances due to differences in forecast versus actual Heating Degree Days. Using a Consumption Algorithm, the Company will recalculate the ATV for each Aggregation Pool for each Gas Day of the Month, substituting actual Heating Degree Days for forecast Heating Degree Days. Daily recalculations shall be compared to the Aggregation Pool's daily ATV, and the difference shall be cashed out at 100% of the Daily Index.

10.7.2 During the billing months of both June and December, the Company shall use a six-month cash-out calculation to account for differences in forecast usage versus billed Gas Usage. The Company may cash-out differences in forecast usage versus billed usage at intervals that are less than six months as provided by the Supplier Service Agreement.

(1) In the billing month of June, using the recalculated ATV values described in Section 10.7.1, the Company will compare the sum of the recalculated ATV values for each Aggregation Pool for the six-month period of November 1 through April 30 to the sum of billed usage volumes used by each Aggregation Pool for that same period. The differences shall be cashed out at 100% of the average of the Daily Index weighted by actual Heating Degree Days over the same period. The Winter period cash-out shall be calculated and provided to Suppliers within 60 days of the month ending April 30.

(2) In the billing month of December, using the recalculated ATV values described in Section 10.7.1, the Company will compare the sum of the recalculated ATV values for each Aggregation Pool for the six-month period of May 1 through October 31 to the sum of the billed usage volumes used by each Aggregation Pool for that same period. The differences shall be cashed out at 100% of the average of the Daily Index over the same period. The Off-Peak period cash-out shall be calculated and provided to Suppliers within 60 days of the month ending October 31.

10.7.3 The Company shall allow Suppliers to trade seasonal differences. Prior to the seasonal cash-out, the Company shall make available a list of Suppliers. Aggregation Pools affected by the transaction must be located within the same Gas Service Area as defined in Section 4, unless waived by the Company. All trades must be communicated to the Company within three (3) Business Days following receipt of the list.

10.7.4 If, during any fifteen (15) consecutive Gas Days, the Supplier delivers an amount less than 70% of the sum of the ATVs of the Aggregation Pool in said Gas Days, the Company may declare the Supplier ineligible to nominate Gas for the following thirty (30) Gas Days. The Supplier shall have the opportunity to cure the imbalance with the demonstration of verifiable imbalance trades or otherwise within twenty-four (24) hours of notification by the Company. If the Supplier is declared ineligible to nominate Gas for such 30 Gas Days, the Supplier may be reinstated at the end of the 30 Gas Days, provided it posts security equal to the product of: (1) the Supplier's estimated maximum aggregate daily Gas Usage of Customers in the Aggregation Pool expressed in MMBtu and (2) \$300. If, within twelve (12) months of the first offense, such Supplier is declared ineligible to nominate Gas pursuant to this Section, the Supplier will be disqualified from service under this tariff for one (1) full year from the time of the second disqualification. If the Supplier defaults on its obligations under this tariff, the Company shall have the right to use such security to

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- 10.7.5 satisfy the Supplier's obligations. Such security may be used by the Company to secure Gas, transportation, storage, and to cover other related costs incurred as a result of the Supplier's default. The security may also be used to satisfy any outstanding claims that the Company may have against the Supplier including imbalance charges, cash-out charges, pipeline penalty charges, and other charges.

## 11 CAPACITY ASSIGNMENT

### 11.1 Applicability

Section 11 of this tariff applies to all Suppliers that have enrolled one or more Customers into one or more Aggregation Pools and shall include Customers acting as their own Supplier. The Company shall assign and the Supplier shall accept each Customer's pro-rata share of Capacity, if any, as established in accordance with this Section.

### 11.2 Identification of Capacity for Assignment

- 11.2.1 On or before September 15 of each year, the Company shall communicate, by electronic means as determined by the Company or, in the event of failure of such electronic means, by facsimile or other agreeable alternative means, the Capacity to be made available for assignment to Suppliers on each of twelve Assignment Dates beginning in October.
- 11.2.1 The Company shall identify, by Gas Service Area, the specific contracts and resources for assignment to Suppliers based on the Company's Capacity and resource plans. Such identified contracts and resources shall be used to determine the pro-rata shares of Capacity assignable to a Supplier on behalf of the Customers enrolled in its Aggregation Pool.
- 11.2.2 Capacity assigned by the Company may include Company-Managed Supplies that effectuate, at maximum tariff rates, the assignment of certain Capacity contracts including Canadian, Federal Energy Regulatory Commission, 15 U.S.C. § 717(c) or Section 7(c) [Part 157 of the FERC regulations (18 C.F.R. part 157)] and other contracts that are not assignable to third-parties due to governing tariffs.

### 11.3 Determination of Pro-Rata Shares of Capacity

- 11.3.1 The Company shall establish a Total Capacity Quantity ("TCQ") for each Customer taking Delivery Service. The TCQ represents the total amount of Capacity assignable to a Supplier on behalf of a Customer.
- 11.3.2 For a Customer receiving Sales Service on or after March 14, 2000, the TCQ shall be the Customer's estimated Gas Usage on the Peak Day as determined by the Company each October prior to the Customer's enrollment into Supplier Service. The Company shall derive such estimate using a Daily Baseload and a Heating Factor based upon the Customer's historic Gas Usage during the Reference Period, or the best estimates available to the Company should actual Gas Usage information be partially or wholly unavailable.
- 11.3.3 For a Customer that was either receiving Supplier Service (or the equivalent form of service at the time) on March 14, 2000, or had an executed contract for firm transportation service (i.e., the equivalent of Delivery Service) on file with the Company on or before March 14, 2000, the TCQ shall be zero.
- 11.3.4 A Customer that was either receiving Supplier Service (or the equivalent form of service at the time) on March 14, 2000, or had a written request on file with the Company on or before March 14, 2000 may elect for its Supplier to accept assignment of its pro-rata share of Capacity as determined by the Company in accordance with Section 11.2 and, subject

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to availability, as determined by the Company in its sole reasonable discretion. In order to make such election, the Customer must have submitted to the Company, on or before ten (10) days prior to the first Assignment Date prior to the original effective date of this tariff, a completed application for Capacity that is signed by both the Customer and Supplier. All assignments of Capacity made on behalf of such electing Customer shall be executed in accordance with Sections 11 and 14 of this tariff as if the Customer had been receiving Sales Service on or after March 14, 2000

- 11.3.5 For a new Customer taking Supplier Service as its initial service after March 14, 2000, the TCQ shall be zero except in cases where the Customer is a new Customer of record at a meter location where a former Customer of record received firm service from the Company any time during the preceding twenty-four (24) months, in which case the TCQ established by the Company for the former Customer shall become the TCQ for the new Customer. The Company may reduce said TCQ value for the new Customer, if, in its sole reasonable discretion, the Company determines that the old Customer's TCQ exceeds the new Customer's estimated future consumption on the Peak Day. In the event that Sales Service is provided at a new meter location for Gas Usage associated with new construction, the TCQ shall be zero, provided that the Customer initiates Supplier Service upon the completion of said new construction in accordance with Section 20.5 of this tariff
- 11.3.6 Once the Company establishes a TCQ for a Customer pursuant to this Section 11.3, it shall remain in effect for the purpose of determining the Customer's pro-rata shares of Capacity until such time that the Customer returns to Sales Service. The Company shall establish a new TCQ value for the Customer pursuant to Section 11.3.2 if the Customer again elects to take Supplier Service after returning to Sales Service, unless otherwise established herein..
- 11.3.7 The Company shall determine the pro-rata shares of Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity assignable to a Supplier on behalf of a Customer as the product of the Customer's TCQ times the applicable Capacity Allocators. The Capacity Allocators for each class of Customers billed under the Company's Rate Schedule shall be set forth annually in Attachment C to this tariff.
- 11.3.8 The Company shall determine the pro-rata share of Seasonal Storage Capacity assignable to a Supplier on behalf of a Customer consistent with the tariffs governing the associated Storage Withdrawal Capacity.
- 11.3.9 The Company shall determine the pro-rata shares of Peaking Supply assignable to a Supplier in accordance with Section 14 of this tariff.
- 11.4 Capacity Assignments
  - 11.4.1 On each Assignment Date, the Company will assign to the Supplier the pro-rata shares of Capacity on behalf of each Customer as determined by the Company in accordance with Sections 11.2, 11.3 and 11.7.
  - 11.4.2 The total amount of Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity assigned to the Supplier on behalf of the Customers in an Aggregation Pool shall be at least equal to the cumulative sum of the pro-rata shares of Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity for all Customers enrolled in said Aggregation Pool as of Five (5) Business Days prior to the Assignment Date.
  - 11.4.3 Storage Withdrawal Capacity shall be subject to Operational Flow Orders that are issued by the Company pursuant to Section 16 of this tariff, in the event that the Company requires the Supplier to deliver or to store quantities of Gas for the purposes of managing system

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imbalances and maintaining Delivery Service. Whenever the Company assigns incremental Storage Withdrawal Capacity to the Supplier, the Company shall also assign to that Supplier additional Seasonal Storage Capacity pursuant to Section 11.8.

11.4.4 The Peaking Capacity assigned to the Supplier shall establish the Maximum Daily Peaking Quantity ("MDPQ") for the Aggregation Pool in the Supplier's Service Agreement. In the event that the Company increases a Supplier's MDPQ, the Company shall also assign to that Supplier additional Peaking Supply pursuant to Section 14.

11.4.5 The Company shall execute Capacity assignments in increments of 200 MMBtus. The Supplier shall accept an initial increment of Capacity on the first Assignment Date when the sum of the pro-rata shares of Capacity assigned to the Supplier pursuant to Section 11.4.1 exceeds 150 MMBtus. The Supplier shall accept additional increments of Capacity on the following Assignment Dates commensurate with any cumulative increase in the sum of pro-rata shares of Capacity assigned to the Supplier, as rounded to the nearest 200 MMBtus. Each increment of Capacity accepted by the Supplier shall comprise Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity in proportion to the cumulative increase of the pro-rata shares of assigned Capacity as established in accordance with Section 11.4.1. Section 11.4.2 shall not apply to a Customer that is acting as its own Supplier.

11.4.6 If a Customer is acting as its own Supplier, the Company shall assign Capacity to the Customer in an amount equal to the Customer's TCQ, as established pursuant to Section 11.3.

#### 11.5 Release of Contracts

11.5.1 With the exception of Company-Managed Supplies and Peaking Capacity, Capacity contracts shall be released by the Company to the Supplier, at the maximum tariff rate or lesser rate paid by the Company and including all surcharges, through pre-arranged Capacity releases, pursuant to applicable laws and regulations and the terms of the governing tariffs.

11.5.2 Capacity contracts released to a Supplier on an Assignment Date shall be released for a term beginning on the first Gas Day of the Month following the Assignment Date through the expiration date of the respective capacity contract being assigned. and ending on October 31. For example, contracts assigned to a Supplier on April 25 of a given year shall be released for a term beginning on May 1 of that year and ending on October 31 of that year.

11.5.3 The Company reserves the right to adjust releases of Storage Withdrawal Capacity in the event that fifty percent (50%) or more of the total Storage Withdrawal Capacity serving a Gas Service Area has been assigned to Suppliers. Such adjustments may include, but are not limited to, the reassignment of certain Storage Withdrawal Capacity as Company-Managed Supplies in order for the Company to maintain operational control over Capacity resources associated with system balancing, and/or the retention of specific Capacity resources associated with system balancing and the implementation of a balancing charge to offset the associated costs.

#### 11.6 Annual Reassignment of Capacity

11.6.1 On each Annual Reassignment Date, the Company shall adjust the Capacity assignments previously made to a Supplier to conform with the Company's resource and requirements plans. Such previously assigned Capacity shall be replaced by the assignment to the Supplier of the pro-rata shares of the same or similarly situated Capacity on behalf of the

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Customers enrolled in the Supplier's Aggregation Pools (as of the first Gas Day of the Month following the Annual Reassignment Date).

11.6.2 If the reassignment of Storage Withdrawal Capacity requires adjustments to the Seasonal Storage Capacity previously assigned to a Supplier, the Company shall reassign Seasonal Storage Capacity to such Supplier, and the Company and the Supplier shall address any associated increments and decrements to inventories in place pursuant to Section 11.8 of this tariff.

11.6.3 If the reassignment of Peaking Capacity requires adjustments to the MDPQ for the Supplier's Aggregation Pool, the Company shall reassign Peaking Supply to such Supplier, and the Company and the Supplier shall address any associated increments and decrements to supplies pursuant to Section 14 of this tariff.

11.7 Recall of Capacity

11.7.1 If the pro-rata shares of Capacity assignable to a Supplier decline because one or more of the Supplier's Customers has returned to Sales Service, the Company shall have the right, but not the obligation, to recall from the Supplier the pro-rata shares of Capacity previously assigned to the Supplier on behalf of such Customers. The decision on whether to exercise its Capacity-recall rights shall be made by the Company in its sole reasonable discretion. If the Company elects to recall Capacity from a Supplier pursuant to this Section, such recall shall be made on the Assignment Date following the effective date of the Customer's return to Sales Service. Notwithstanding the foregoing, in the following circumstances the Company shall be required to recall Capacity associated with Customers returning to Sales Service:

- (a) The Supplier returning the Customers to Sales Service certifies that it is ceasing all business operations in New Hampshire;
- (b) The Supplier returning the Customers to Sales Service certifies that it will no longer offer service to a particular market sector (e.g., small commercial and industrial Customers) and, therefore, once such Customers are returned to Sales Service, the Supplier is not eligible to re-enroll Customers of that type; or
- (c) The Supplier demonstrates that it has provided Supplier Service to the Customer for a 12-month period, and for a period of no less than any 12-month increment, prior to the Customer's return to Sales Service.

11.7.2 If the Company elects to recall Storage Withdrawal Capacity from the Supplier pursuant to this Section, the Company shall reduce the Seasonal Storage Capacity associated with the affected Aggregation Pool in accordance with Section 11.8 of this tariff. If the Company elects to reduce the MDPQ in the Supplier Service Agreement, the Company shall reduce the Peaking Supply associated with the affected Aggregation Pool in accordance with Section 14 of this tariff.

11.7.3 In the event that a Customer in a Supplier's Aggregation Pool switches to another Supplier, the Company shall recall from the former Supplier said Customer's pro-rata shares of Capacity for reassignment to the new Supplier pursuant to Section 11.4. There shall be no change in the Customer's TCQ used to determine the Customer's pro-rata shares of Capacity for reassignment to the new Supplier. The recall of such Capacity from the Customer's former Supplier and the assignment of Capacity to the new Supplier shall be made on the Assignment Date following the effective date of the Customer's switch in Suppliers.

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If the Company recalls Storage Withdrawal Capacity from the Customer's former Supplier, the Company shall reduce the Seasonal Storage Capacity associated with the affected Aggregation Pool in accordance with Section 11.8 of this tariff. If the Company reduces the MDPQ in the Customer's former Supplier's Service Agreement, the Company shall also reduce the Peaking Supply associated with the affected Aggregation Pool in accordance with Section 14 of this tariff.

- 11.7.4 The recall of Capacity by the Company shall entail the recall of released contracts pursuant to governing tariffs and/or the reduction in assigned quantities set forth in the Supplier Service Agreement. The recall of Capacity shall be executed in decrements of 200 MMBtus, commensurate with the cumulative reduction in the pro-rata shares of Capacity assigned to the Supplier, rounded to the nearest 200 MMBtus. Each decrement of Capacity assigned to the Supplier shall comprise Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity in proportion to the cumulative decrease in the pro-rata shares of Capacity recalled from the Supplier.

In the event that a Supplier is declared ineligible to nominate Gas for thirty (30) Gas Days pursuant to Sections 9.6.6 or 10.7.4 of this tariff, the Company shall have the right to recall any or all Capacity assigned to said Supplier. If the Supplier is reinstated at the end of such 30 Gas Days, the Company shall reassign Capacity to the Supplier on the next Assignment Date pursuant to Sections 11.4 and 11.5. There shall be no change in the TCQ values used to determine the Supplier's Customers' pro-rata shares of Capacity for reassignment.

- 11.7.5 In the event that a Supplier is disqualified from service for a one (1) full year pursuant to Sections 9.6.6 or 10.7.4 of this tariff, the Company shall have the right to recall any or all Capacity assigned to said Supplier. If the Supplier is reinstated at the end of such period, the Company shall reassign Capacity to the Supplier on the next Assignment Date pursuant to Sections 11.4 and 11.5. There shall be no change in the TCQ values used to determine the Supplier's Customers' pro rata shares of Capacity reassignments.

- 11.7.6 In the event that the Supplier fails to meet the applicable registration and licensing requirements established by law or regulation, fails to satisfy the requirements and practices as set forth in Section 20.3 of this tariff, fails to be and remain an approved shipper on the upstream pipelines and underground storage facilities on which the Company will assign capacity, fails to make timely payment under the assigned contracts, or fails to comply with or perform any of the obligations on its part established in this tariff or in the Supplier Service Agreement, the Company shall have the right to recall permanently any or all Capacity assigned to said Supplier. This section shall also apply to a Customer acting as its own Supplier.

- 11.7.7 The Supplier shall forfeit its rights to Capacity recalled by the Company pursuant to this Section. Such forfeiture shall be effected in accordance with applicable laws and regulations and the governing tariffs. In the event of Capacity forfeiture pursuant to this Section, the Supplier shall be responsible to compensate the Company for any payments due under the contracts prior to forfeiture, as well as any interest due thereon. The Company will not exercise discretion in the application of the forfeiture provisions of this Section. This section shall also apply to a Customer acting as its own Supplier.

11.8 Seasonal Storage Capacity

- 11.8.1 On each Assignment Date, the Company shall release Seasonal Storage Capacity to a Supplier that accepts the assignment of Storage Withdrawal Capacity pursuant to Section 11.4. The Company shall assign such Seasonal Storage Capacity consistent with the tariffs governing the release of the associated Storage Withdrawal Capacity.

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- 11.8.2 If the Company assigns Seasonal Storage Capacity to a Supplier pursuant to Section 11.8.1 above, the Company shall transfer in-place Gas inventories to the Supplier. The quantity of inventories to be transferred from the Company to the Supplier shall be determined by multiplying the incremental Seasonal Storage Capacity assigned to the Supplier on the Assignment Date times the applicable storage inventory percentage described in Section 11.8.5. The Supplier shall be charged the Company's weighted average cost of inventories in off-system storage facilities for each Dekatherm transferred from the Company to the Supplier. The Company shall communicate, by electronic means as determined by the Company or, in the event of failure of such electronic means, by facsimile or other agreeable alternative means, the Company's weighted average cost of inventories, by Gas Service Area, at least two Business Days prior to each Assignment Date.
- 11.8.3 In the event that the Company recalls Storage Withdrawal Capacity from the Supplier pursuant to Section 11.7, the Company shall also recall Seasonal Storage Capacity from the Supplier. The Company shall determine the total Seasonal Storage Capacity to be recalled from the Supplier in accordance with the tariffs governing the Storage Withdrawal Capacity returned to the Company.
- 11.8.4 If the Company recalls Seasonal Storage Capacity from a Supplier pursuant to Section 11.8.3, the Supplier shall transfer in-place Gas inventories to the Company. The quantity of inventories to be transferred from the Supplier to the Company shall be determined by multiplying the decremental Seasonal Storage Capacity times the applicable storage inventory percentage described in Section 11.8.5. The Supplier shall be reimbursed at the Company's weighted average cost of inventories in off-system storage facilities as of the Assignment Date, for each Dekatherm transferred from the Supplier to the Company. The Company shall communicate, by electronic means as determined by the Company or, in the event of failure of such electronic means, by facsimile or other agreeable alternative means, the Company's weighted average cost of inventories, by Gas Service Area, at least two (2) Business Days prior to each Assignment Date.
- 11.8.5 Seasonal storage inventory percentages shall represent the amount of Seasonal Storage Capacity in each assigned storage resource that is assumed to be filled with inventories as of the first Gas Day of the month following the Assignment Date. Each September, the Company shall communicate, by electronic means as determined by the Company or, in the event of failure of such electronic means, by facsimile or other agreeable alternative means, the storage inventory percentages for each resource that shall be applied to incremental or decremental Seasonal Storage Capacity assignments executed on each of the twelve (12) Assignment Dates beginning in October.
- 11.9 Company-Managed Supplies
- 11.9.1 The Company shall provide access to and ascribe cost responsibility for the pro-rata shares of certain Capacity contracts including Canadian, Federal Energy Regulatory Commission, 15 U.S.C. § 717(c) or Section 7(c) [Part 157 of the FERC regulations (18 C.F.R. part 157)], and other contracts that are not assignable to third-parties.
- 11.9.2 The Supplier's Service Agreement shall set forth the quantity of each Company-Managed Supply assigned to the Supplier pursuant to Sections 11.4 and 11.8.
- 11.9.3 The Company shall notify the Supplier of the conditions and/or restrictions on the use of Company-Managed Supplies pursuant to the tariffs governing the resources.
- 11.9.4 The Company shall invoice the Supplier for its pro-rata shares of the demand charges for Capacity contracts assigned to the Supplier as Company-Managed Supplies. The Company

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shall also flow through to the Supplier all costs, including Supply costs, incurred from the utilization of Company-Managed Supplies on behalf of the Supplier.

- 11.9.5 The Company shall nominate quantities to the Transporting Pipeline and/or other interstate pipelines and off-system storage operators on behalf of Suppliers to which the Company has assigned Company-Managed Supplies, provided that the requested Nomination conforms to the tariffs governing the resource. The Supplier shall communicate its desired Nomination quantities to the Company subject to the provisions in Sections 9.3 and 10.3 of this tariff.

**11.10 Capacity Mitigation Service**

- 11.10.1 Capacity Mitigation Service is available to Suppliers that have been assigned Capacity pursuant to Section 11 of this tariff. Such Suppliers shall have the option to take Capacity Mitigation Service from the Company for contracts that would otherwise be released to the Supplier in accordance with this tariff.
- 11.10.2 Within five (5) Business Days prior to the Annual Reassignment Date, the Supplier must designate those contracts that would otherwise be released to the Supplier pursuant to Section 11.5, as contracts to be managed by the Company for cost mitigation in accordance with the Company's Capacity Mitigation Service. Such designation will be effective for the period November 1 through October 31. Such notice shall be communicated in accordance with the Supplier's Service Agreement.
- 11.10.3 The Supplier shall pay to the Company the maximum-tariff rate or lesser rate paid by the Company, including all surcharges, for the Capacity contracts that are retained and managed by the Company. The Company shall bill the Supplier monthly for such charges.
- 11.10.4 The Company will market Capacity contracts designated by Suppliers for mitigation through the Capacity Mitigation Service. The Supplier shall receive a credit on its bill for Capacity Mitigation Service equal to the pro-rata share of the proceeds earned from the Company in exchange for such contract management. Such credit shall be determined on a contract-specific basis at the end of each Month and will be included in the bill sent to the Supplier in the following Month.

**12 BILLING AND SECURITY DEPOSITS**

- 12.1 The Customer shall be responsible for all charges for service furnished by the Company under the Company's applicable rates, as filed from time to time with the NHPUC, from the time service is commenced until it is terminated. The Company shall provide a single bill, reflecting unbundled charges, to Customers for Sales Service.
- 12.2 The Company shall offer two billing service options to Customers taking only Delivery Service: standard complete billing service and standard pass-through billing service. The Supplier shall inform the Company of the selected billing option in accordance with the provisions set forth in Section 20.5
- 12.2.1 Standard Complete Billing Service
- The Customer shall receive a single bill from the Company for both Delivery Service and Supplier Service. The Company shall use the rates supplied by the Supplier to calculate the Supplier's portion of the single bill and integrate this billing within a single mailing to the Customer. The Company may charge a fee to the Supplier for providing this billing service as approved by the NHPUC.

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The Supplier shall adhere to the Customer classes and rate structure as specified in the Company's then current Rate Schedule on file with and approved by the NHPUC. The Company shall reasonably accommodate, at the Supplier's expense, different Customer classes or rate structures as agreed to by the Company and the Supplier in the Supplier Service Agreement.

The Company shall provide an electronic file to the Supplier that will, in addition to the usage being billed, contain the calculated Supplier billing amounts for the current billing cycle. Customer revenue due the Supplier shall be transferred to the Supplier in accordance with the Supplier Service Agreement. Upon receipt of Customer payments, the Company shall provide a file for the Supplier summarizing all revenue from Supplier sales which have been received and recorded that day.

If a Customer pays the Company less than the full amount billed, the Company shall apply the payment first to Delivery Service, and if any payment remains, it shall be applied to Supplier Service.

12.2.2 Standard Pass-through Billing Service

The Customer taking Delivery Service shall receive two (2) bills: the Company shall issue one bill for Delivery Service and the Supplier shall issue a second bill for Supplier Service.

The Supplier shall be responsible for the collection of amounts due to the Supplier from the Customer. Customer payment responsibility with Suppliers shall be governed by the particular Customer/Supplier contract.

Within three (3) Business Days following the end of the Customer's billing cycle, the Company shall provide an electronic file for the Supplier that will contain the Customer's usage being billed including the current and previous meter readings.

12.2.3 The Company shall inform a Customer when Supplier Service has been initiated by a Supplier along with information on how the Customer may file a complaint regarding an unauthorized initiation of Service. This information shall be included on the first bill rendered to the Customer after such initiation.

12.2.4 A Customer acting as its own Supplier will be subject to the billing and payment requirements in Section 20.8 of this tariff.

12.2.5 Readings taken by an automated meter reading device will be considered actual readings for billing purposes.

**13 SALES SERVICE**

13.1 Sales Service is the Commodity service provided by the Company for Customers not electing to subscribe to Supplier Service and shall be provided by the Company, or its designated Supplier, in accordance with this tariff. Each Customer receiving Sales Service shall receive one bill from the Company reflecting delivery and Commodity charges.

13.2 A Customer receiving Sales Service on March 14, 2000 shall continue to receive Sales Service unless the Customer elects to take Supplier Service and until such time that Supplier Service is initiated for the Customer in accordance with Section 20.5 of this tariff. If the Customer terminates Supplier Service, if a Supplier terminates service to the Customer, or if the Customer's designated Supplier becomes ineligible to serve the Customer pursuant to Sections 9.6.6, 10.7.4, or 20.3 of this tariff, the Company will provide Sales Service to the Customer. Pursuant to Section 20.5 of this tariff, the Company will initiate Sales Service for the Customer and will provide Sales Service to the Customer until such time that Supplier Service is initiated for the Customer by a new Supplier.

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- 13.3 Any Customer whose Supplier has been assigned Capacity on behalf of said Customer pursuant to Section 11 of this tariff may elect to return to Sales Service if the Customer is no longer receiving Supplier Service. If necessary, the Company will initiate Sales Service for the Customer pursuant to Section 20.5 of this tariff and will provide the Customer with Sales Service until such time that Supplier Service is initiated for the Customer by a new Supplier. The Company will provide Sales Service to said Customer up to a maximum daily level of Gas Usage not to exceed the Total Capacity Quantity ("TCQ") of recallable Capacity assigned to the Customer's former Supplier.
- 13.4 In the event that a Supplier that has been assigned Capacity on behalf of a Customer pursuant to Section 11 of this tariff terminates Supplier Service to the Customer, the Customer may select another Supplier. If necessary, the Company will initiate Sales Service for the Customer pursuant to Section 20.5 of this tariff and will provide the Customer with Sales Service until Supplier Service is initiated for the Customer by a new Supplier. The Company will provide Sales Service to the Customer up to a maximum daily level of Gas Usage not to exceed the TCQ of recallable Capacity assigned to the Customer's former Supplier.
- 13.5 In the event that a Supplier that has been assigned Capacity on behalf of a Customer pursuant to Section 11 of this tariff becomes ineligible to serve the Customer pursuant to Sections 9.6.6, 10.7.4, or 20.3 of this tariff, the Company will provide the Customer with Sales Service up to a maximum daily level of Gas Usage not to exceed the TCQ of recallable Capacity assigned to the Customer's Supplier.
- 13.6 The Company shall be under no obligation to provide Sales Service to a Customer at a maximum daily level in excess of the TCQ of recallable Capacity assigned to a Supplier on behalf of the Customer. The Company may elect to provide Sales Service to the Customer if, and to the extent that, adequate system Capacity and Supplies are available and upon the same terms and subject to the same conditions as any new Customer seeking to take Sales Service.

#### 14 PEAKING SERVICE

- 14.1 Applicability
- Section 14 of this tariff applies to all Suppliers, and to all Customers acting as their own Supplier, that have been assigned, or have elected to be assigned, Capacity on behalf of themselves or Customers in their Aggregation Pools pursuant to Section 11 of this tariff.
- 14.2 Character of Service
- 14.2.1 Peaking Service shall be provided by the Company subject to an executed Supplier Service Agreement that sets forth the Maximum Daily Peaking Quantity ("MDPQ") and the assigned Peaking Supply for each of the Supplier's Aggregation Pools.
- 14.2.2 The Company shall provide quantities of Gas, at the Supplier's request, from the Supplier's Peaking Service Account as established in accordance with Section 14.4. Such quantities shall be deemed delivered by the Company and received by the Company at the Designated Receipt Point(s) for the Aggregation Pool. Peaking Service shall be firm and available to the Supplier each Gas Day in accordance with the balance of the Supplier's Peaking Service Account and the parameters of the Company's Peaking Service Rule Curve.
- 14.3 Rates and Charges
- 14.3.1 The applicable rates for Peaking Service shall be established in the Company's tariff. The Supplier shall pay a peaking demand charge based on its MDPQ of assigned Peaking Capacity as billed by the Company for the Peak Season. Such unit demand charge shall be equal to the total Capacity costs and other fixed costs associated with the Company's

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peaking resources, excluding costs collected through Delivery rates, divided by the estimated peaking resources needed to meet the Company's total system Peak Day requirement.

- 14.3.2 The Supplier shall pay a Commodity charge equal to the estimated weighted average cost of peaking supplies, including fuel retention and carrying charges. The Company shall communicate electronically, by facsimile or by other agreeable alternative means the Company's estimated weighted average cost of peaking supplies by the 15th of the month preceding the next Assignment Date. The Commodity charge will be multiplied by the volumes of Peaking Service Gas nominated by the Supplier during each Month.

14.4 Peaking Supply

- 14.4.1 The Customer's portion of the Peaking Supply that shall be assigned to the Supplier on behalf of the Customer shall be equal to the Peaking Supply multiplied by the ratio of the Customer's MDPQ to the aggregate MDPQ of the total system.
- 14.4.2 On each Assignment Date, the Company shall assign Peaking Supply to a Supplier whose MDPQ has been increased pursuant to Section 11.4. If the Company assigns incremental Peaking Supply to a Supplier, the Company shall credit the balance of the Supplier's Peaking Service Account for volumes available through October 31 in accordance with the Peaking Service Rule Curve. The amount credited to the Supplier's Peaking Service Account shall be determined by multiplying the incremental Peaking Supply by the peaking inventory percentage described in Section 14.4.5.
- 14.4.3 On each Assignment Date, the Company shall recall Peaking Supply from a Supplier whose MDPQ has been decreased pursuant to Section 11.7. The Company shall determine the Supplier's total Peaking Supply for recall to be equal to the difference between the cumulative total Peaking Supply assigned to the Supplier as of the previous Assignment Date and the total Peaking Supply that is assignable to the Supplier in accordance with Section 14.4.1 above.
- 14.4.4 If the Company recalls Peaking Supply from a Supplier pursuant to Section 14.4.3, the Company shall debit the balance of the Supplier's Peaking Service Account for volumes available through October 31 in accordance with the Peaking Service Rule Curve. The amount debited from the Supplier's Peaking Service Account shall be determined by multiplying the decremental Peaking Supply by the peaking inventory percentage described in Section 14.4.5.
- 14.4.5 The peaking inventory percentage shall represent the level of Peaking Supply assumed to be available to a Supplier in its Peaking Service Account as of the first Gas Day of the Month following the Assignment Date for incremental and decremental assignments of Peaking Supply. Each September, the Company shall communicate electronically, by facsimile or by other agreeable alternative means the Peaking Inventory Percentages that shall be applied to incremental or decremental Peaking Supply assignments executed on each of the twelve (12) Assignment Dates beginning in October.
- 14.4.6 On each Annual Reassignment Date, the Company shall reset the balance in the Supplier's Peaking Service Account to equal the total Peaking Supply assignable to the Supplier on behalf of Customers enrolled in its Aggregation Pool (as of the first Gas Day of the Month following the Annual Reassignment Date) as determined in accordance with Section 14.4.1 above.

14.5 Nomination of Peaking Service

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- 14.5.1 The Supplier shall nominate with the Company the quantity of Peaking Supply, not in excess of the amount determined pursuant to Section 14.4.2, that the Supplier desires to be provided from its Peaking Service Account for the applicable Gas Day. For an Aggregation Pool of Customers taking daily metered Delivery Service, the notice given by the Supplier to the Company for an applicable Gas Day shall be made in accordance with Section 9.3 of this tariff. For an Aggregation Pool of Customers taking non-daily metered Delivery Service, the notice given by the Supplier to the Company for an applicable Gas Day shall be made in accordance with Section 10.3 of this tariff.
- 14.5.2 In response to a valid Nomination for Peaking Service, the Company shall provide the requested quantity of Gas, which shall be deemed to be delivered by the Company and received by the Company at the Designated Receipt Point(s) of the Supplier's Aggregation Pool, subject to the limitations herein. Nominated quantities shall be included in the determination of receipts at the Designated Receipt Point(s) for the Supplier's Aggregation Pool which factors into the daily balancing provisions set forth in this tariff.
- 14.5.3 The Company may reject a Supplier's Nomination for Peaking Service if the nominated quantity would cause the balance of the Supplier's Peaking Service Account to fall to a level that is 10% or more below the minimum allowable account balance for the Month in which the Nomination is requested, as computed in accordance with the Peaking Service Rule Curve. Under such circumstances, the Company shall require the Supplier to nominate the pipeline and/or storage resources, within the contract entitlements assigned to the Supplier under Section 11, required to maintain the Supplier's Peaking Service Account above the minimum allowable account balance described above. The balance of the Supplier's Peaking Service Account may not in any event fall below zero (0).
- 14.5.4 The Company shall provide Peaking Service supplies to the Supplier only when the volumes in the Peaking Service Account for the Aggregation Pool are greater than zero (0).
- 14.6 Peaking Service Critical Day Provisions
- 14.6.1 In the event that the volumes in a Supplier's Peaking Service Account for an Aggregation Pool are reduced to a level below the minimum allowable account balance as computed in accordance with the Company's Peaking Service Rule Curve, the Company may issue an OFO to such Supplier pursuant to Section 16 of this tariff.
- 14.6.2 In the event that the total volumes of all Peaking Service Accounts within one or more of the Company's Gas Service Areas are reduced to levels below the total minimum allowable account balances as computed in accordance with the Company's Peaking Service Rule Curve, the Company may declare a Critical Day and issue a blanket OFO pursuant to Section 16 of this tariff.
- 14.6.3 If, on a Critical Day, the Company projects, based on the Supplier's Nominations, that the Supplier's scheduled deliveries to the Designated Receipt Point(s) of an Aggregation Pool are less than the maximum feasible volumes for deliveries on the Transporting Pipeline, the Company may issue an OFO to the Supplier in accordance with Section 16 of this tariff.

**15 DISCONTINUANCE OF SERVICE**

- 15.1 The Company shall notify a Customer's Supplier of record that it has initiated any applicable billing and termination procedures as prescribed by the NHPUC. In the event that the Company discontinues Delivery Service to a Customer in accordance with the provisions set forth above, the Company shall provide electronic notification to the Customer's Supplier of record upon final

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billing to the Customer. The Company shall not be liable for any revenue loss to the Supplier as a result of any such disconnection.

#### 16 OPERATIONAL FLOW ORDERS AND CRITICAL DAYS

- 16.1 In the event of a material and significant threat to the operational integrity of the Company's system, the Company may declare a Critical Day.
- 16.2 Circumstances constituting a threat to the operational integrity of the system that may cause the Company to declare a Critical Day shall include, but not be limited to: (1) a failure of the Company's distribution, storage, or production facilities; (2) near-maximum utilization of the Company's distribution, storage, production, and Supply resources; (3) inability to fulfill firm service obligations; and (4) issuance of an OFO or similar notice by upstream transporters.
- 16.3 In the event that the Company has declared a Critical Day, the Company will have the right to issue an Operational Flow Order ("OFO") in which the Company may instruct Suppliers to take such action as conditions require, including, but not limited to, diverting Gas to or from the Company's distribution system, within the contract entitlements, if any, assigned to the Supplier under Section 11 hereof. An OFO may be issued on a pipeline or point-specific basis. An OFO may be issued by the Company as a blanket order to all Suppliers or to an individual Supplier whose actions are determined by the Company to jeopardize system integrity. The Company may issue an OFO to an individual Supplier if the Company faces Gas cost exposure in excess of daily cashout or imbalance penalties as set forth in Sections 9.6, 9.7, 10.6, and 10.7 for any under-deliveries or over-deliveries caused by that Supplier.
- 16.4 The Company will provide the Supplier with as much notice as is reasonably practicable of the issuance and removal of a Critical Day or an OFO; under most circumstances, the Company intends to provide at least twenty-two (22) hours' notice prior to the start of the Gas Day for the issuance of the Critical Day or OFO. Notification of the issuance and removal of a Critical Day or an OFO will be made by means as established in the Supplier Service Agreement. The Supplier will be responsible for coordinating with its Customers any change to the Customer's quantity of Gas Usage. An OFO or Critical Day will remain in effect until its removal by the Company.
- 16.5 All quantities of Gas over-delivered or under-delivered to the Company's system in violation of an OFO will be subject to the Critical Day provisions of Sections 9.6 and 10.6 of this tariff.

#### 17 FORCE MAJEURE AND LIMITATION OF LIABILITY

- 17.1 Neither the Company nor the Supplier will be liable to the other for any act, omission, or circumstance occasioned by or in consequence of any event constituting force majeure, and unless it is otherwise expressly provided herein, the obligations of the Company and the Supplier then existing hereunder will be excused during the period thereof to the extent affected by such event of force majeure, provided that reasonable diligence is exercised to overcome such event. As used herein, force majeure will mean the inability of the Company or the Supplier to fulfill its contractual or regulatory obligations: as a result of compliance by either party with an order, regulation, law, code, or operating standard imposed by a governmental authority; by reason of any act of God or public enemy; by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor dispute, or breakage or accident to machinery or pipeline (which breakage or accident is not the result of the negligence or misconduct of the party claiming force majeure); by reason of any declaration of force majeure by upstream Transporting Pipelines; or by reason of any other cause, whether the kind enumerated herein or otherwise, not within the control of the party claiming force majeure and which by the exercise of reasonable diligence such party is unable to prevent or overcome. Notwithstanding the foregoing, the Customer's and the Supplier's obligation to make

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any payments required under this tariff will in no case be excused by an event of force majeure. Nor will a failure to settle or prevent any labor dispute or other controversy with employees or with anyone purporting or seeking to represent employees be considered to be a matter within the control of the party claiming excuse. The party claiming force majeure will, on request, provide the other party with a written explanation thereof and of the remedy being undertaken.

- 17.2 The Company shall be liable only for direct damages resulting from the Company's conduct of business when the Company, its employees, or agents have acted in a negligent or intentionally wrongful manner. In no event shall the Company be liable to any party for any indirect, consequential, or special damages, whether arising in tort, contract, or otherwise, by reason of any services performed, or undertaken to be performed, or actions taken by the Company, or its agents or employees, under this tariff or in accordance with or required by law, including, without limitation, termination of the Customer's service.
- 17.3 If the Company is unable to render firm Delivery Service to the Customer taking such service as contemplated by this tariff as a result of force majeure and such inability continues for a period of thirty (30) Gas Days, the Customer may provide written notice to the Company of its desire to terminate Delivery Service at the expiration of thirty (30) Gas Days from the Company's receipt of such notice, but no sooner than sixty (60) Gas Days following the outset of the force majeure. If the Company has not restored Delivery Service to the Customer at the end of such notice period, the Customer's Delivery Service will terminate and both parties will be released from further performance hereunder, except for obligations to pay sums due and owing as of the date of termination.
- 17.4 The Company and the Supplier shall indemnify and hold the other and their respective affiliates, and the directors, officers, employees, and agents of each of them (collectively, "affiliates") harmless from and against any and all damages, costs (including attorney's fees), fines, penalties, and liabilities, in tort, contract, or otherwise (collectively, "liabilities"), resulting from claims of third parties arising, or claimed to have arisen, from the acts or omissions of either party in connection with the performance of the indemnifying party's obligations under this tariff. The Company and the Supplier shall waive recourse against the other party and its affiliates for or arising from the non-negligent performance by such other party in connection with the performance of its obligations under this tariff.

## 18 CURTAILMENT

- 18.1 Whenever the integrity of the Company's system or the Supply of the Company's Customers taking Sales Service or Delivery Service is believed to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company may, in its sole reasonable judgment, curtail or interrupt Gas service or reduce pressure as set out in Section 18, Supply and Capacity Shortage Allocation Policy of this tariff. Such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect. The Company will use efforts reasonable under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.
- 18.2 The Company shall communicate notice of curtailment as soon as practicable to the Suppliers of affected Customers by means as specified in the Supplier Service Agreement.
- 18.3 The Company shall take reasonable care in providing regular and uninterrupted service to its firm Customers, but whenever the Company deems that the situation warrants any interruption or limitation in the service to be rendered, such interruption or limitation shall not constitute a breach of the contract and shall not render the Company liable for any damages suffered thereby by any person, or excuse the Customer from further fulfillment of the contract.

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- 18.4 In any case where the Company determines in its judgment that a curtailment or interruption of firm services is necessary, the Company will curtail and/or interrupt firm Delivery Service and Sales Service Customers on a nondiscriminatory basis.

## 19 TAXES

- 19.1 In the event a tax of any kind is imposed or removed by any governmental authority on the distribution of Gas or on the gross revenues derived from the distribution of Gas at retail (exclusive, however, of taxes based on the Company's net income), the rate for service herein stated will be adjusted to reflect said tax. Similarly, the effective rate for service hereunder will be adjusted to reflect any refund of imposition of any surcharges or penalties applicable to service hereunder which are imposed or authorized by any governmental or regulatory authorities.
- 19.2 The Customer will be responsible for all taxes or assessments that may now or hereafter be levied with respect to the Gas or the handling or subsequent disposition thereof after its delivery to the Delivery Point. However, if the Company is required by law to collect and/or remit such taxes, the Customer will reimburse the Company for all amounts so paid. If the Customer claims exemption from any such taxes, the Customer will provide the Company in writing its tax exemption number and other appropriate documentation. If the Company collected any taxes or assessments from the Customer and is later informed by the Customer that the Customer is exempt from such taxes, it shall be the Customer's responsibility to obtain any refund from the appropriate governmental taxing agency.
- 19.3 The Supplier will be responsible for all production, severance, ad valorem, or similar taxes levied on the production or transportation of the Gas before its delivery to the Designated Receipt Point. The Supplier will also be responsible for sales taxes imposed on Gas delivered for the Customer's account. However, if the Company is required by law to remit such taxes to the collecting authority, it will do so and invoice the Supplier for such taxes paid on the Supplier's behalf.

## 20 SUPPLIER TERMS AND CONDITIONS

### 20.1 Applicability

The following terms and conditions shall apply to every Supplier providing Supplier Service in the State of New Hampshire, to every Customer doing business with said Suppliers, and to Customers acting as their own Supplier.

### 20.2 Obligations of Parties

#### 20.2.1 Customer

Unless otherwise agreed to by the Company and the Customer, a Customer shall select one Supplier for each account at any given time. A Customer electing Supplier Service must provide the selected Supplier with its applicable Authorization Number. A Customer may choose only a Supplier who meets the terms described in Sections 20.2.3 and 20.3 below and who meets any applicable registration requirements established by law or regulation.

#### 20.2.2 Company

The Company shall deliver Customer purchased Gas from the Designated Receipt Point to the Delivery Point in accordance with the service selected by the Customer pursuant to this tariff and, among other things, shall:

- (a) Provide Customer service and support, including call center functions, for services provided by the Company under this tariff;

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- (b) Respond to service interruptions, reported Gas leaks, and to other Customer safety calls;
- (c) Handle connections, curtailments, and terminations for services provided by the Company under this tariff;
- (d) Read meters;
- (e) Submit bills to Customers for Delivery Service and if contracted by the Supplier, for Supplier Service in accordance with Section 12.2.1.
- (f) Address billing inquiries for Delivery Service;
- (g) Answer general questions about Delivery Service;
- (h) Provide to Suppliers, on request, the data format and procedures for electronic information transfers and funds transfers;
- (i) Arrange for or provide Sales Service to the Customer at the request of the Customer in accordance with the Company's tariff; and
- (j) Provide information regarding, at a minimum, rate tariffs, billing cycles, Capacity assignment methods, and Consumption Algorithms.

#### 20.2.3 Supplier

The Supplier shall act on behalf of the Customer to acquire Supplies and to deliver them to the Designated Receipt Point pursuant to the service selected by the Customer and the requirements of this tariff.

The Supplier is responsible for enrolling Customers pursuant to Section 20.5 of this tariff.

The Supplier must request, complete and sign a Supplier Service Agreement to act as a Supplier on the Company's system, satisfy the Supplier requirements and practices as set forth in Section 20.3 of this tariff, be and remain an approved shipper on the upstream pipelines and underground storage facilities on which the Company will assign Capacity, if any, under Section 11, and be and remain eligible to provide service to Customers in New Hampshire.

The Supplier is responsible for completing all transactions with the Company and for all applicable charges associated with Customer enrollment and changes in the Customer's service as set forth in Section 20.5 and Attachment B.

#### 20.3 Supplier Requirements and Practices

20.3.1 The Company shall have the right to establish reasonable financial and non-discriminatory credit standards for qualifying Suppliers. Accordingly, in order to serve Customers on the Company's system, the Supplier shall provide the Company, on a confidential basis, with audited balance sheet and other financial statements, such as annual reports to shareholders and 10-K reports, for the previous three (3) years, as well as two (2) trade and two (2) banking references. To the extent that such annual reports to shareholders are not publicly available, the Supplier shall provide the Company with a comparable list of all corporate affiliates, parent companies, and subsidiaries. The Supplier shall also provide its most recent reports from credit reporting and bond rating agencies. The Supplier shall be subject to a credit investigation by the Company. The Company shall review the Supplier's financial position periodically.

20.3.2 The Supplier shall also confirm in the Supplier Service Agreement that:

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- (a) The Supplier is not operating under any chapter of bankruptcy laws and is not subject to liquidation or debt reduction procedures under state laws, such as an assignment for the benefit of creditors, or any information creditors' committee agreement.
  - (b) The Supplier is not aware of any change in business conditions which would cause a substantial deterioration in its financial conditions, a condition of insolvency, or the inability to exist as an ongoing business entity.
  - (c) The Supplier has no delinquent balances outstanding for services previously provided by the Company, and the Supplier has paid its account according to the established terms and not made deductions or withheld payment for claims not authorized by contract.
  - (d) No significant collection lawsuits or judgments are outstanding which would materially affect the Supplier's ability to remain solvent as a business entity.
  - (e) The Supplier's New Hampshire business advertising and marketing materials conform to all applicable state and federal laws and regulations.
- 20.3.3 In the event the Supplier has not demonstrated to the Company's satisfaction that it has met the Company's credit evaluation standards, the Company shall require the Supplier to provide one of the following at the Maximum Financial Liability as calculated below:
- (a) Advance deposit;
  - (b) Letter of credit;
  - (c) Surety bond; or
  - (d) Financial guaranty from a parent company that meets the creditworthiness criteria.
- The Company shall base the Supplier's maximum financial liability as two (2) times the highest month's aggregated Gas Usage of all Customers currently served by the Supplier at the highest Monthly Index in the preceding twenty-four (24) Months. This amount may be updated continuously, and at minimum, whenever the aggregated Gas Usage of all Customers served by the Supplier changes by more than 25%. The Supplier agrees that the Company has the right to access and apply the deposit, letter of credit, or bond to any payment of any outstanding claims that the Company may have against the Supplier, including imbalance charges, cash-out charges, pipeline penalty charges, and other amounts owed to the Company, or to secure additional Gas supplies, including payment of the costs of the Gas supplies themselves, the cost of transportation storage, and other related costs incurred in bringing those Gas supplies into the Company's system. The Supplier shall continue its obligation to maintain its financial security instrument until it has satisfied all of its outstanding claims with the Company. The Supplier's financial security as established above must be in place no later than five (5) Business Days prior to the first day of each calendar month in order for the Supplier to maintain its eligibility to provide service to Customers.
- 20.3.4 The Supplier shall warrant that it has or will have entered into the necessary arrangements for the purchase of Supplies which it desires the Company to transport to its Customers, and that it has or will have entered into the necessary upstream transportation arrangements for the delivery of these Gas supplies to the Designated Receipt Point.
- 20.3.5 The Supplier shall warrant to the Company that it has good title to or lawful possession of all Gas delivered to the Company at the Designated Receipt Point on behalf of the Supplier

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or the Supplier's Customers. The Supplier shall indemnify the Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses, taxes, and expenses arising from or out of any adverse legal claims of third parties to or against said Gas.

20.3.6 The Supplier shall be responsible for making all necessary arrangements and securing all required regulatory or governmental approvals, certificates, or permits to enable Gas to be delivered to the Company's system.

20.3.7 By agreeing to provide service under this tariff, the Supplier acknowledges that adherence to any applicable law regarding unfair trade practices, truth in advertising law, or law of similar import is required. Any Supplier found by a court of competent jurisdiction to have willfully or repeatedly violated the New Hampshire Consumer Protection Act, N.H.R.S.A. Ch. 358-A; the Federal Trade Commission Telemarketing Sales Rules, 16 C.F.R. Part 310; or the regulations promulgated pursuant to the Federal Trade Commission Act, 15 U.S.C. § 45 (a) (1), may be suspended or disqualified from acting as a Supplier on the Company's system.

20.3.8 If the Supplier fails to comply with or perform any of the obligations on its part established in this tariff or in the Supplier Service Agreement (e.g., failure to deliver Gas or late payment of bills rendered or failure to execute a capacity assignment), the Company maintains the right to terminate the Supplier's eligibility to act as a Supplier on the Company's system. Written notice of such an intent to terminate the Supplier's eligibility shall be given to the Supplier, its Customers, and the NHPUC. Notification to the Supplier shall be via Registered U.S. Mail - Return Receipt Requested or other means of documented delivery. Upon issuance of such written notice, the Company shall have the right to terminate the Supplier's eligibility to act as a Supplier on the Company's system at the expiration of ten (10) Gas Days after the giving of such notice, unless within such ten (10) Gas Day period the Supplier shall remedy to the full satisfaction of the Company such failure. Termination of such Supplier eligibility for any such cause shall be a cumulative remedy as to the Company, and shall not release the Supplier from its obligation to make payment of any amount or amounts due or to become due from the Supplier to the Company under the Company's applicable tariffs. Customers whose Supplier's deliveries have been terminated will be placed on Sales Service pursuant Section 13 of this tariff.

#### 20.4 Access to Usage History and Current Billing Information

The Supplier shall be responsible for obtaining the necessary Authorization Number from each Customer prior to requesting the Company to release the Company's historic usage information specific to that Customer to such Supplier.

The Company shall be required to provide the most recent twelve (12) months of a Customer's historic usage data to a Supplier, provided that the Supplier has received the appropriate authorization as set forth above.

#### 20.5 Enrollment, Cancellation, and Termination of Supplier Service

20.5.1 The Supplier shall be responsible for obtaining the necessary Authorization Number from each Customer prior to initiating Supplier Service to the Customer.

20.5.2 The Supplier must provide the Company with the following minimum information in the Company's predetermined format prior to the commencement or termination of service by the Supplier pursuant to Section 20.5 of this tariff:

(a) The Customer's name and current Authorization Number;

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- (b) The name of the Supplier;
- (c) The Customer's billing option (for commencement of service);
- (d) The type of change in Supplier Service (e.g., commencement of service, termination of service, or cancellation of service due to the rescission of an agreement with the Supplier by the Customer); and
- (e) Any additional information reasonably required by the Company.

The Company shall determine whether each Customer's enrollment request as provided by a Supplier is complete and accurate, and matches the Customer's account record. In the event that the enrollment request is incomplete, inaccurate, or does not match the Customer's account record, then the Company will notify the Supplier so that the Supplier can resolve any discrepancies.

- 20.5.3 A change in Supplier Service will normally be made on a monthly metering and billing cycle basis, with changes taking effect on the date of the Customer's next scheduled meter read. Enrollment forms must be transmitted no less than ten (10) Business Days prior to the Customer's next scheduled meter read. If more than one Supplier submits a Supplier Service transaction for a given Customer during the monthly billing cycle, the first completed transaction that is received during the cycle shall be accepted. All other transactions shall be rejected. Rejected transactions may be resubmitted after the Customer's next scheduled meter read.
- 20.5.4 If the Supplier submits information to the Company to terminate Supplier Service to a Customer less than ten (10) Gas Days before the next scheduled meter read, Supplier Service shall be terminated on the date of the Customer's subsequent scheduled meter read. The Company shall confirm the termination date for Supplier Service.
- 20.5.5 In those instances when a Customer who is receiving Supplier Service from an existing Supplier initiates such service with a new Supplier, the Company shall send the date for the Customer's change in Supplier Service to the existing Supplier. To terminate Supplier Service with a Supplier and to initiate Sales Service, a Customer shall so inform the Company and the Supplier. Supplier Service shall be terminated on the date of the Customer's next scheduled meter read provided that the Company receives notice of such termination no less than ten (10) days in advance of the next scheduled meter read. Where such notice is received by the Company in less than ten (10) days in advance of the next scheduled read, the termination shall be effective as of the date of the following scheduled read. The Company shall send the Customer's termination date for Supplier Service to the Supplier.
- 20.5.6 A Customer who moves within the Company's service territory shall have the opportunity to notify its existing Supplier that it seeks to continue Supplier Service with said Supplier. Upon such notification, the Supplier may enroll the Customer pursuant to the provisions set forth in this Section in order to initiate Supplier Service for the Customer at the new location. The Company shall make the necessary adjustments to the Supplier's affected Aggregation Pools, including but not limited to, changes to Designated Receipt Points, and quantities of Capacity for assignment, if any, pursuant to this tariff and the Supplier's Service Agreement with the Company. In the event that the existing Supplier does not enroll the Customer for Supplier Service at the new location, the Company shall arrange for or provide Sales Service to the Customer.
- 20.5.7 In those instances when a new Customer moves to the Company's service territory, the Customer's Supplier must enroll the Customer pursuant to the provisions set forth in this

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Section in order to initiate Supplier Service for the Customer. Otherwise, the Customer shall receive Sales Service in accordance with Section 13.

- 20.5.8 The Company may charge fees to the Supplier for processing the transactions described in this Section, as approved by the NHPUC. These fees are included in Attachment D.

20.6 Aggregation Pools

- 20.6.1 The aggregation of Customer accounts into an Aggregation Pool is limited by the Delivery Service of the respective Customers. Non-daily metered Customers subscribing to Delivery Service under Rate Schedules G-41, G-42, G-51 and G-52 must be aggregated in a separate pool from Customers subscribing to daily metered service under Rate Schedules G-43, G-53, and G-54.

- 20.6.2 Non-daily metered Customers taking Delivery Service pursuant to Section 10 of this tariff shall be combined by a Supplier into a single Aggregation Pool within each of the Company's designated Gas Service Areas.

- 20.6.3 Daily metered Customers taking Delivery Service pursuant to Section 9 of this tariff shall be combined by a Supplier into a single Aggregation Pool within each of the Company's designated Gas Service Areas.

- 20.6.4 A separate Supplier account will be established for each Supplier Aggregation Pool.

- 20.6.5 The election of any service from the Company by the Supplier shall apply to the entire Aggregation Pool and not just an individual customer in the Aggregation Pool.

- 20.6.6 The Company may charge a monthly fee to the Supplier for each Aggregation Pool pursuant to Attachment B.

20.7 Imbalance Trading

- 20.7.1 Prior to the imposition of imbalance charges, the Supplier may engage in trading daily and monthly imbalances for the previous Month, provided that daily imbalance trades are communicated to the Company within three (3) Business Days upon the Company's provision of information on Supplier imbalances for said Month.

- 20.7.2 The Company will make available a list of Suppliers by Gas Service Area making deliveries during the previous Month.

- 20.7.3 Aggregation Pools affected by the transaction must be located within the same Gas Service Area as defined in Section 4, unless waived by the Company.

- 20.7.4 Daily imbalance trades must be point-specific on those Gas Days when the Transporting Pipeline required the Company to balance on a point-specific basis.

20.8 Billing and Payment

- 20.8.1 By the tenth (10th) Business Day of the calendar month, the Company shall render to the Supplier a statement of the quantities delivered and amounts owed by the Supplier for the prior Month. The Company will provide Suppliers with their Customers' consumption data based on estimated or actual meter readings at the appropriate cycle read dates for each Customer in the Aggregation Pool pursuant to Section 12 of this tariff. This data will be provided on a rolling basis as readings or estimates are made.

- 20.8.2 Calculation of the charges applicable to the Aggregation Pool will be based on aggregated Gas Usage and other such indicators of all Customers in the Aggregation Pool. Billing for

ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048



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charges applicable to an Aggregation Pool, including but not limited to imbalance charges, credits or penalties, shall be billed to the Supplier on a calendar month basis.

20.8.3 The Supplier shall have ten (10) Business Days from the date of such statement to render payment to the Company. The Supplier shall render payment by means of electronic funds transfer to the Company. The late payment rate will apply to all amounts outstanding after ten (10) days.

20.8.4 If the correctness of the Company's bill to the Supplier is questioned or disputed by the Supplier, an explanation should be promptly requested from the Company. If the bill is determined to be incorrect, the Company shall issue a corrected bill. In the event that the Supplier and the Company fail to agree on the amount of the bill, the Supplier may file a complaint with the Commission to resolve such complaint.

## 21 CUSTOMER DESIGNATED REPRESENTATIVE

- 21.1 The Customer may appoint a Designated Representative to satisfy or undertake the Customer's duties and obligations; including, but not limited to submitting and/or receiving notices, making nominations, arranging for trades of imbalances, and performing operational and administrative tasks; provided, however, that under no circumstances will the appointment of a Designated Representative relieve the Customer of the responsibility to make full and timely payment to the Company for all Delivery Service provided under this tariff.
- 21.2 A request by a Designated Representative to the Company that contains the Customer's Authorization Number will be deemed to be confirmation that the Customer has designated such person or entity as a Designated Representative. A Customer may appoint only one (1) Designated Representative per account.
- 21.3 Under any agency established hereunder, the Company shall rely upon information concerning the applicable Customer's Delivery Service that is provided by the Designated Representative. All such information shall be deemed to have been provided by the Customer. Similarly, any notice or other information provided by the Company to the Designated Representative concerning the provision of Delivery Service to such Customer shall be deemed to have been provided to the Customer. The Customer shall rely upon any information concerning Delivery Service that is provided to the Designated Representative as if that information had been provided directly to the Customer.
- 21.4 The Customer shall agree to indemnify the Company and hold it harmless from any liability (including reasonable legal fees and expenses) that the Company incurs as a result of the Designated Representative's negligence or willful misconduct in its performance of agency functions on the Customer's behalf.

ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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#### IV. ATTACHMENTS

##### **1 ATTACHMENT A Supplier Service Agreement**

#### **GAS SUPPLIER SERVICE AGREEMENT**

This Agreement made this [day] day of [month], 20[xx], between Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, a New Hampshire Corporation with a principal place of business at 15 Buttrick Road, Londonderry, NH 03053 (the "Company") and [name of supplier], a [state] company with a principal place of business at [address] ("Supplier"). The Company and the Supplier is also individually referred to herein as a "Party" or collectively as the "Parties."

#### BASIC UNDERSTANDINGS

Whereas, the Company operates as a natural gas local distribution company and provides firm transportation of third-party gas on its distribution system; and

Whereas, the Company's Tariff (the "Tariff") on file with, and approved by, the New Hampshire Public Utilities Commission (the "NHPUC") permits delivery service customers to assign their rights of nominating and scheduling delivery of gas for transportation on the Company's system to a third-party natural gas supplier; and

Whereas, Supplier seeks to nominate and schedule delivery of gas for distribution on the Company's system on behalf of one or more customers taking delivery service from the Company; and

Whereas, the Company's Tariff, Part III, Section 20.2.3, requires Supplier to enter into this Supplier Service Agreement (the "Agreement") with the Company prior to the initiation of Supplier Service, as defined therein; and

Now therefore, the Parties hereto, each in consideration of the agreement of the other, do hereby agree as follows:

#### **I. SCOPE AND APPLICATION**

- 1.0 This Agreement shall be subject to the Company's Tariff as on file with the NHPUC and in effect from time to time. The Company's Tariff and applicable Rate Schedules are hereby incorporated by reference as though directly set forth herein. In the event the terms of this Agreement conflict with the Company's Tariff, the Tariff shall control.

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ISSUED: March 20, 2019

EFFECTIVE: May 01, 2018

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

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

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- 1.1 This Agreement is intended for use between the Company and natural gas suppliers providing service to customers on the Company's distribution system, and may not be waived, altered, amended, or modified, except as provided herein.
- 1.2 Exhibits A and B, attached hereto and incorporated herein by reference, include additional terms that are a part of this Agreement.

## II. DEFINITIONS

- 2.0 Any capitalized terms used in this Agreement and not defined herein shall be as defined in the Tariff or as stated in the NHPUC's regulations.

## III. TERM

- 3.0 This Agreement shall become effective on the date hereof (the "Effective Date") and shall continue in full force and effect from month to month unless terminated by either Party by written notice given no less than thirty (30) days prior to the desired termination date, or unless otherwise agreed by the Parties. Notwithstanding the foregoing, the Parties agree to abide by all terms of this Agreement until any transactions that are outstanding at the time of termination are completed, including, but not limited to, the payment by Supplier to the Company of any and all outstanding balances.
- 3.1 Notwithstanding anything to the contrary elsewhere in this Agreement or in the Company's Tariff, any Party, by written notice to the other Party (the "Breaching Party") may terminate this Agreement, in whole or in part, with respect to such Breaching Party or suspend further performance without terminating this Agreement upon the occurrence of any of the following: (a) the Breaching Party terminates or suspends doing business; (b) the Breaching Party becomes subject to any bankruptcy or insolvency proceeding under federal or state law (unless removed or dismissed within sixty (60) days from the filing thereof), or becomes insolvent, becomes subject to direct control of a transferee, receiver or similar authority, or makes an assignment for the benefit of creditors; or (c) the Breaching Party commits a material breach of any of its obligations under this Agreement or the Tariff and has not cured such breach within fifteen (15) days after receipt of a written notice from the other Party specifying the nature of such.

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ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

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- 3.2 Consistent with the provisions of Part III, Section 20.3.8 of the Company's Tariff, the Company also maintains the right to terminate the Supplier's eligibility to act as a Supplier on the Company's system in the event that Supplier fails to comply with or perform any of the obligations on its part established in the Tariff or in this Agreement, including but not limited to, failure to deliver gas or to make payment of amounts due to the Company.
- 3.3 Notwithstanding the Effective Date, Supplier acknowledges and agrees that the Company is obligated to provide services pursuant to this Agreement only upon full satisfaction, or the Company's express written waiver, of the Conditions Precedent set forth in Article IV of this Agreement.
- 3.4 No delay by either Party in enforcing any of its rights hereunder shall be deemed a waiver of such rights, nor shall a waiver of one default be deemed a waiver of any other or subsequent default.
- 3.5 The enumeration of the foregoing remedies shall not be deemed a waiver of any other remedies to which either Party is legally entitled.

#### IV. CONDITIONS PRECEDENT

- 4.0 The following requirements shall be conditions precedent to the Company's obligations hereunder:
- (a) Supplier shall provide the Company with all information requested in Exhibits A and B attached hereto and incorporated herein;
  - (b) Pursuant to Part III, Section 20.3.1 of the Company's Tariff, the Company shall confirm the Supplier's creditworthiness. In the event that Supplier has not demonstrated to the Company's satisfaction that it has met the Company's credit evaluation standards, the Company will identify such deficiencies to the Supplier, and the Supplier shall provide financial assurances as required by the Company consistent with the provisions of Part III, Section 20.3.3;
  - (c) Pursuant to Part III, Section 20.2.3 of the Company's Tariff, Supplier shall register with the NHPUC and provide evidence of such to the Company on an annual basis;

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

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- (d) Pursuant to Part III, Section 20.2.3 of the Company's Tariff, Supplier shall demonstrate to the Company that it is an approved shipper on the upstream pipelines and underground storage facilities on which the Company will assign capacity;
- (e) Pursuant to Part III, Section 12.2.1 of the Company's Tariff, where Supplier elects to utilize the Standard Complete Billing Services from the Company, Supplier shall furnish to the Company a complete schedule of its relevant rates and rate pricing options for Supplier Service in written form or in an electronic format reasonably acceptable to the Company, at Company's option, no less than ten (10) Business Days prior to initial Customer enrollment for any such rate or prior to a change in Supplier's existing rates or five (5) Business Days prior to a change in rate pricing options.
- (f) Prior to Customer Enrollment, Supplier shall successfully complete testing of the business-transaction communication protocols established by the Company, which may include communication by fax or telephone, electronic transactions as specified by the Company, or any other applicable communication requirements set forth by the Company.

V. SUPPLIER CERTIFICATION

5.0 In addition to the requirements listed in Section IV of this Agreement, and pursuant to Part III, Section 20.3.2 of the Company's Tariff, the Supplier hereby affirms the following:

- (a) Supplier is not operating under any chapter of bankruptcy laws and is not subject to liquidation or debt reduction procedures under state laws, such as an assignment for the benefit of creditors, or any information creditors' committee agreement.
- (b) Supplier is not aware of any change in business conditions that would cause a substantial deterioration in its financial conditions, a condition of insolvency, or the inability to exist as an ongoing business entity.
- (c) Supplier has no delinquent balances outstanding for services previously provided by the Company, and Supplier has paid its account according to the established

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

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- terms and not made deductions or withheld payment for claims not authorized by contract.
- (d) No significant collection lawsuits or judgments are outstanding that would materially affect Supplier's ability to remain solvent as a business entity.
  - (e) Supplier's New Hampshire business advertising and marketing materials conform to all applicable New Hampshire state and federal laws and regulations.
- 5.1 Supplier shall promptly notify Company of any material change in its financial condition as it relates to Supplier's creditworthiness or solvency as a business enterprise.
- 5.2 In the event that the NHPUC enacts regulations whereby Supplier must register with the NHPUC, Supplier shall notify Company within twenty-four (24) hours in writing in the event that its registration as a Competitive Supplier is acted upon by the NHPUC in such a way that it materially affects Supplier's performance under this Agreement, including but not limited to suspension, revocation, modification, or non-renewal. Consistent with Part III, Section 20.3.8 of the Company's Tariff, revocation or non-renewal of Supplier's registration shall be grounds for immediate termination of this Agreement by Company.

#### VI. NOMINATIONS AND SCHEDULING

- 6.0 The Company and Supplier, pursuant to the Company's Tariff on file with the NHPUC and the terms of this Agreement, agree to exchange and act on information regarding the nomination and scheduling of gas for transportation on behalf of Supplier's customers.
- 6.1 Supplier acknowledges and agrees that its transportation rights under this Agreement are solely those that have been assigned to it by the Customer pursuant to the Company's Tariff. Supplier further agrees that the Company shall have no obligation to honor any nomination or scheduling request from Supplier that, in the Company's sole judgment, exceeds the scope of Supplier's assigned rights or where such nominations or requests could be reasonably refused, directly or indirectly, based on the terms of this Agreement or the Company's Tariff.
- 6.2 Pursuant to Part III, Sections 9.3.2 and 10.3.3 of the Company's Tariff, nominations will be communicated to the Company in accordance with the terms of this Agreement as set forth in Exhibit A.

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

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- 6.3 In the event of a discrepancy between the volume nominated to the Company by Supplier and the volume confirmed by the Company, the discrepancy shall be allocated between and among Supplier's Aggregation Pools and/or Customers in accordance with the Pre-Determined Allocation Method set forth in Exhibit B, attached hereto. In the event that the Supplier has not provided the Company with a Pre-Determined Allocation Method, the discrepancy will be allocated consistent with the provisions of the Company's Tariff.

#### VII. CAPACITY ASSIGNMENTS

- 7.0 The Supplier's Maximum Daily Peaking Quantity ("MDPQ") may be modified during the calendar year in accordance with the provisions of Part III, Sections 11.0 and 14.0 of the Company's Tariff. Company will notify Supplier prior to the effective date of such changes.
- 7.1 Pursuant to Part III, Section 11.9.2 of the Company's Tariff, the quantity of each Company Managed Supply assigned to Supplier may be modified during the calendar year in accordance with Part III, Sections 11.4 and 11.8 of the Company's Tariff. Company will notify Supplier prior to the effective date of such changes.
- 7.2 In accordance with Part III, Sections 11.0 and 14.0 of the Company's Tariff, the quantity of Capacity assigned to Supplier may be modified during the calendar year. In addition, the Company shall have the right to adjust a Customer's total capacity quantity ("TCQ") if the Company determines that the TCQ calculation is in error or is otherwise not calculated in accordance with the provisions of Part III, Sections 11.3.2.
- 7.3 Pursuant to Part III, Section 11.10.2 of the Company's Tariff, Supplier shall provide notice to the Company of its designation of contracts to be managed by the Company for cost mitigation purposes by the means set forth in Exhibit 8.0.

#### VIII. LEFT BLANK INTENTIONALLY (RESERVED FOR FUTURE USE)

#### IX. BILLING AND PAYMENT

- 9.0 Bills, fees and charges for services provided by the Company, including, but not limited to, monthly cashouts, monthly imbalance charges, daily imbalance charges, and any other applicable charges set forth in the Tariff or in this Agreement, shall be

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

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rendered to Supplier on a monthly basis and shall be due upon receipt of said bill, unless otherwise specified in Exhibit A.

In addition to any other right or remedy available to the Company, Supplier's failure to make payment within ten (10) days of the posting date on the bill shall result in the addition of interest on any unpaid balance calculated at the maximum monthly rate allowable by the Company's Tariff. Interest shall accrue commencing from the date said bill was posted. The posting date is the date the bill is transmitted to Supplier. The bill may also be transmitted electronically if agreed to between the Parties in Exhibit A.

- 9.1 The Company shall have the right to deduct any amounts owed by Supplier to the Company for such services, which are thirty (30) days or more past due, from any amounts collected in the normal course of business by the Company on the Supplier's behalf. Amounts subject to a good faith dispute will not be subject to deduction.
- 9.2 The Parties agree to cooperate and provide each other with necessary documentation relating to any transactions resulting hereunder, including but not limited to, applicable sales or other tax exemptions. The Parties agree that Supplier's failure to comply with the provisions of this Article IX shall constitute default of payment under the Tariff and expose Supplier to liability thereunder as well as under this Agreement.
- 9.3 Consistent with the provisions of Part III, Sections 20.3.1 and 20.3.3 of the Company's Tariff, Supplier shall satisfy the creditworthiness standards established by the Company. In the event the Supplier has not demonstrated satisfaction of the Company's creditworthiness standards, the Supplier shall provide, upon ten (10) days written notice from the Company, financial assurance in the form of an advance deposit, letter of credit, surety bond or financial guaranty from a parent company, as reasonably determined by the Company. The amount of any such financial assurance required by the Company shall be calculated in accordance with the provisions of Part III, Section 20.3.3 of the Company's Tariff. The Company shall review Supplier's satisfaction of the Company's creditworthiness standards every twelve (12) months during the term of this Agreement giving consideration to Supplier's payment history

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

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in the preceding twelve-month period. Upon the request of Supplier, the Company shall exercise its sole reasonable discretion to determine whether a change in the form of financial assurance is warranted. In the event that the Company requires financial assurances in the form of a deposit, such deposits shall accrue interest in accordance with the Company's Tariff. Such deposit shall be returned to Supplier within thirty (30) days of the expiration or termination of this Agreement, provided that Supplier is not in default under this Agreement. The Company may deduct from the deposit any amount payable to the Company by Supplier under this Agreement, which has not been paid by the Supplier when due, unless such non-payment relates to a documented billing dispute between Supplier and the Company. Such deduction may be taken by the Company without notice or demand of any kind and the Company may, in its sole discretion, apply such deposit against any amount then due and payable. In the event that Company applies all or any portion of such deposit, Supplier shall deposit such sums as are necessary to replenish the security deposit to its maximum amount, within ten (10) days' notice of such deduction and application.

#### X. REPRESENTATIONS

- 10.0 Each Party represents that it is and shall remain in compliance with all applicable laws, tariffs, and NHPUC regulations during the term of this Agreement.
- 10.1 Each person executing this Agreement for the respective Parties represents and warrants that he or she has authority to bind that Party.
- 10.2 Each Party represents that (a) it has the full power and authority to execute, deliver, and perform this Agreement; (b) the execution, delivery, and performance of this Agreement have been duly authorized by all necessary corporate or other action by such Party, and (c) this Agreement constitutes that Party's legal, valid and binding obligation, enforceable against such Party in accordance with its terms.
- 10.3 Each Party shall exercise all reasonable care, diligence and good faith in the performance of its duties pursuant to this Agreement, and carry out its duties in accordance with applicable recognized professional standards.

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ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

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XI. NONDISCLOSURE

- 11.0 Neither Party may disclose any Confidential Information obtained pursuant to this Agreement to any third Party, including affiliates of such Party, without the express prior written consent of the other Party. As used herein, the term "Confidential Information" shall include, but not be limited to, all business, financial, and commercial information pertaining to the Parties, Customers of either or both Parties, Suppliers for either Party, personnel of either Party; any trade secrets; and other information of a similar nature; whether written or in intangible form that is marked proprietary or confidential with the appropriate owner's name.
- 11.1 Confidential Information shall not include information known to either Party prior to obtaining the same from the other Party, information in the public domain, or information obtained by a Party from a third party who did not, directly or indirectly, receive the same from the other Party to this Agreement or from a Party who was under an obligation of confidentiality to the other Party to this Agreement, or information developed by either Party independent of any Confidential Information. The receiving Party shall use the higher of the standard of care that the receiving Party uses to preserve its own Confidential Information or a reasonable standard of care to prevent unauthorized use or disclosure of such Confidential Information. Each receiving Party shall, upon termination of this Agreement or at any time upon the request of the disclosing Party, promptly return or destroy all Confidential Information of the disclosing Party then in its possession.
- 11.2 Notwithstanding the preceding, Confidential Information may be disclosed to any governmental, judicial or regulatory authority requiring such Confidential Information pursuant to any applicable law, regulation, ruling, or order, provided that: (a) such Confidential Information is submitted under any applicable provision, if any, for confidential treatment by such governmental, judicial or regulatory authority; and (b) prior to such disclosure, the other Party is given prompt notice of the disclosure requirement so that it may take whatever action it deems appropriate, including intervention in any proceeding and the seeking of any injunction to prohibit such disclosure.

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ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

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- 11.3 No provision of this Agreement shall prohibit the Company from communicating to its Customers and prospective customers, information regarding Supplier's eligibility to conduct business on the Company's distribution system. In addition, obligations under this Article XI shall survive the termination or expiration of this Agreement.

## XII. LIABILITY AND INDEMNIFICATION

- 12.0 The Parties acknowledge and agree that the Force Majeure provisions set forth in Part III, Section 17 of the Company's Tariff are incorporated by reference as if set forth herein.
- 12.1 The Parties acknowledge and agree that the liability and indemnification provisions in Part III, Section 17 of the Company's Tariff are incorporated by reference as if set forth herein.
- 12.2 For purposes of such liability and indemnification, however, the Parties acknowledge and agree that nothing in such Tariff prohibits one Party from impleading the other Party as a third-party defendant, whether or not one or both Parties are named as defendants in the initial claim of a third party. The third-party claim shall be stayed pending resolution of any dispute regarding liability and indemnification under this Agreement. Such resolution shall be final and binding upon the Parties only after agreement between the Parties or after entry of a final judgment, after any further appeals of a court of competent jurisdiction to which any appeal may have been taken from the determination of the arbitrator(s).
- 12.3 The Parties acknowledge and agree that for purposes of Part III, Section 17 the Company's Tariff, a Party seeking recovery from the other Party in connection with the performance of its obligations of the Tariff shall not be entitled to recovery where its own negligent acts or omissions contribute to or cause such damages, costs, fines, penalties or liabilities.
- 12.4 The Parties expressly acknowledge and agree that the dispute resolution provision in Article XIII of this Agreement shall apply to any and all disputes arising under this Article, including, without limitation, those disputes that arise as a result of either of

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

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- the Parties being named as a defendant in the primary action or being named as a third-party defendant by a defendant in the primary action.
- 12.5 Notwithstanding anything in this Agreement or the Tariff to the contrary, in no event shall any Party hereto be liable to any other Party hereto for indirect, consequential, punitive, special, or exemplary damages under any theory of law that is now or may in the future be in effect, including without limitation: contract, tort, N.H.R.S.A. Ch. 358-A, strict liability, or negligence.
- 12.6 Notwithstanding the availability of other remedies at law or in equity, either Party hereto shall be entitled to specific performance to remedy a breach of this Agreement by the other Party.
- 12.7 Supplier further agrees that it shall indemnify, defend and hold harmless the Company with respect to any claim, suit, damages or costs of any kind arising from any action or inaction of the Company in reliance upon the nominations, scheduling instructions or other communications from Supplier. The Parties agree that reliance on such instructions and communications shall be deemed reasonable and shall not constitute negligence.
- 12.8 The provisions of this Article XII shall survive the termination of this Agreement.

### XIII. DISPUTE RESOLUTION

- 13.0 Disputes hereunder shall be reduced to writing and referred to the Parties' representatives for resolution. The Parties' representatives shall meet and make all reasonable efforts to resolve the dispute. Pending resolution, the Parties shall continue to fulfill their obligations under this Agreement in good faith, unless this Agreement has been suspended or terminated. If the Parties fail to resolve the dispute within thirty (30) days, they may mutually agree to pursue mediation or arbitration to resolve such issues.
- 13.1 The interpretation and performance of this Agreement shall be in accordance with and controlled by the laws of the State of New Hampshire, without regard to the doctrines governing choice of law. All disputes arising hereunder shall be brought either before the NHPUC or the state courts of the State of New Hampshire.

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ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

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#### XIV. COMMUNICATIONS

- 14.0 Except as otherwise provided herein, any notices given under this Agreement shall be in writing and shall be delivered to the Company as set forth in Exhibit A, by hand or sent by (a) certified mail, return receipt requested, first class postage prepaid, (b) telecopy, or (c) a nationally recognized courier service. Notices and other communications to Supplier shall also be addressed as shown on Exhibit A. Notices given hereunder shall be deemed to have been given upon receipt or any refusal to accept; telecopied notices shall be deemed to have been given upon confirmation of their receipt.
- 14.1 All communications required by the Company's Tariff shall be made in accordance with the schedule listed in Exhibit A. Information on active Company fax numbers and e-mail addresses shall be posted on the Company's Internet Website at [http://www.libertyutilities.com/east/gas/business\\_partners/index.html](http://www.libertyutilities.com/east/gas/business_partners/index.html)

#### XV. ENFORCEABILITY

- 15.0 In the event that any portion or part of this Agreement is deemed invalid, against public policy, void or otherwise unenforceable by a court of law, the validity and enforceability of the remaining portions thereof shall otherwise be fully enforceable.
- 15.1 No waiver by any Party of any one or more defaults by the other Party in the performance of any provision of this Agreement shall operate or be construed as a waiver of any other present or future default, whether of a like or different character. No delay by either Party in enforcing any of its rights hereunder shall be deemed a waiver of such rights.

#### XVI. ASSIGNMENT AND DELEGATION

- 16.0 Any entity that shall succeed by purchase, merger or consolidation to the assets and properties, substantially or as an entity, of either Party hereto shall be entitled to the rights and shall be subject to the obligations of its predecessor in interest under this Agreement.
- 16.1 Either Party may, without relieving itself of its obligations under this Agreement, assign any of its rights or obligations hereunder to an affiliated entity, but otherwise no assignment of this Agreement or any of the rights or obligations hereunder shall

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ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

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be made unless there first shall have been obtained the written consent of the other Party. No assignment by Supplier shall take effect until the assignee has met the requirements of Article IV hereunder. No assignment of this Agreement shall relieve the assigning Party of any of its obligations under this Agreement until such obligations have been assumed by the assignee.

16.2 The restrictions on assignment contained herein shall not in any way prevent either Party from pledging or mortgaging its rights as security for its indebtedness.

16.3 In addition, either Party may subcontract its duties under this Agreement to a subcontractor provided that the subcontracting Party shall remain fully responsible as a principal and not as a guarantor for performance of any subcontracted duties, and shall serve as the point of contact between its subcontractor and the other Party, and the subcontractor shall meet the requirements of any applicable laws, rules, regulations, and Tariff. The assigning or subcontracting Party shall provide the other Party with thirty (30) calendar days' prior written notice of any such subcontracting or assignment, which notice shall include such information about the subcontractor as the other Party shall reasonably require.

#### XVII. MISCELLANEOUS

17.0 This Agreement, all Exhibits and attachments hereto and all documents referenced herein, constitute the entire agreement between the Parties and supersedes all other agreements, communications, and representations. Paragraph headings are for convenience only and are not to be construed as part of this Agreement.

17.1 Unless otherwise provided herein, no modification of, or supplement to, the terms and provisions stated in this Agreement shall be or become effective without the written consent of both Parties.

17.2 This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed to be an original but all of which shall constitute one and the same document.

13 of 14

ISSUED: May 18, 2018

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

EFFECTIVE: May 01, 2018

TITLE: President

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

000182



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Attachments

In witness whereof, the Parties have caused this Agreement to be executed by their  
duly authorized representatives as of the date above.

[SUPPLIER NAME]

By \_\_\_\_\_ Title \_\_\_\_\_

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty  
Utilities

By \_\_\_\_\_ Title \_\_\_\_\_



14 of 14

ISSUED: May 18, 2018

EFFECTIVE: May 01, 2018

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

Authorized by NHPUC Order No. 26,122 dated April 27, 2018, in Docket No. DG 17-048

000183



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

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Superseding Second Revised Page 147  
Attachments

## 2 ATTACHMENT B

### Schedule of Administrative Fees and Charges

I. Supplier Balancing Charge:	\$	0.1200	per MMBtu of Daily Imbalance Volumes")
II. Capacity Mitigation Fee		15%	of the Proceeds from the Marketing of
III. Peaking Demand Charge	\$	17.32	MMBTU of Peak MDQ
IV. Company Allowance Calculation (per Schedule 25)			
		169,030,868	Total Sendout - Therms Jul -2019 - Jun-2020
		<u>166,311,578</u>	Total Throughput - Therms Jul-2019 - Jun-2020
		2,719,290	Variance (Sendout - Throughput)
Company Allowance Percentage 2020-21		1.6%	Variance / Total Sendout

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

EFFECTIVE: November 01, 2020

Susan L. Fleck  
TITLE: President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000184



NHPUC NO. 10 GAS  
LIBERTY UTILITIES

Third Revised Page 148  
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Attachments

### 3 ATTACHMENT C Capacity Allocators

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual / High Winter Use	46.1%	17.1%	36.8%	100.0%
G-51	Low Annual / Low Winter Use	59.3%	12.9%	27.9%	100.0%
G-42	Medium Annual / High Winter	46.1%	17.1%	36.8%	100.0%
G-52	High Annual / Low Winter Use	59.3%	12.9%	27.9%	100.0%
G-43	High Annual / High Winter	46.1%	17.1%	36.8%	100.0%
G-53	High Annual / Load Factor < 90%	59.3%	12.9%	27.9%	100.0%
G-54	High Annual / Load Factor < 90%	59.3%	12.9%	27.9%	100.0%

ISSUED: November 13, 2020

ISSUED BY: /s/Susan L. Fleck

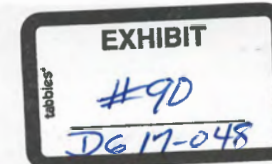
EFFECTIVE: November 01, 2020

Susan L. Fleck  
TITLE: President

Authorized by NHPUC Order No. 26,419 dated October 30, 2020, in Docket No. DG 20-141

000185





Docket No. DG 17-048  
Attachment RATES-5  
Page 1 of 4

Liberty Utilities (EnergyNorth Natural Gas) Corp  
Rate Design Analysis and Calculations

Line	Description	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Company Total	Explanation
		Non Heat R-1	Heat R-3	Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54		
1	<b>A. Proforma Normalized Calendar Month Revenues at Current Rates</b>	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
2	Company Total Pro Forma Base Revenues (R-4 at R-3 rates)													
3	Company Total Base Revenues (R-4 at R-3 rates)													
4	Winter Customer Revenues	\$308,711	\$9,627,662	\$710,877	\$10,338,650	\$2,610,243	\$1,531,178	\$182,155	\$378,943	\$277,541	\$123,150	\$101,728	\$15,852,408	Company Records
5	Winter Volumetric Revenues	\$154,443	\$14,947,045	\$1,044,986	\$15,892,031	\$5,787,541	\$7,830,257	\$1,503,588	\$512,837	\$858,318	\$778,138	\$441,093	\$33,827,308	Company Records
6	Total Winter Base Revenues	\$463,154	\$24,574,727	\$1,755,863	\$26,230,690	\$8,397,784	\$9,370,436	\$1,745,752	\$891,880	\$1,135,860	\$901,289	\$542,821	\$49,679,706	Company Records
7	Summer Customer Revenues	\$305,379	\$9,456,517	\$698,524	\$10,155,041	\$2,564,728	\$1,504,728	\$178,232	\$373,280	\$273,071	\$121,484	\$99,208	\$15,575,152	Company Records
8	Summer Volumetric Revenues	\$77,388	\$3,272,840	\$235,519	\$3,508,360	\$1,005,210	\$1,947,431	\$200,849	\$293,309	\$393,533	\$259,271	\$248,264	\$7,943,112	Company Records
9	Total Summer Base Revenues	\$382,767	\$12,729,358	\$934,043	\$13,663,401	\$3,569,938	\$3,452,159	\$379,082	\$666,589	\$666,604	\$388,755	\$347,472	\$23,518,264	Company Records
10	Company Total Base Revenues	\$845,921	\$37,294,085	\$2,690,006	\$39,994,091	\$11,967,722	\$12,822,595	\$2,124,834	\$1,558,469	\$1,802,564	\$1,290,045	\$890,293	\$73,198,033	Line 9 + Line 8
11	Revenue Shortfall R-4 revenues at R-4, R-3 rates			\$1,614,079	\$1,614,079								\$1,614,079	
12	R-4 Shortfall Recovery Rate												\$0.0100	
13	Recovery of R-4 Revenue Shortfall	\$7,714	\$540,930	\$38,229	\$579,169	\$221,889	\$343,355	\$90,319	\$39,109	\$75,194	\$93,332	\$164,107	\$1,614,079	
14	<b>B. Billing Determinants</b>													
15	Customer Bill Count	21,338	436,874	32,171	469,045	55,371	10,618	293	8,189	1,967	192	159	567,172	Company Records
16	Winter Customers	21,354	428,832	31,607	460,440	54,392	10,437	286	8,129	1,936	190	155	557,319	Company Records
17	Summer Customers	42,693	865,706	63,778	929,484	109,763	21,055	579	16,319	3,903	382	314	1,124,451	Line 17 + Line 16
18	Total Customers													
19	Delivery Quantities (Weather Normalized Calendarized)													
20	Total Winter Quantities	528,420	44,422,264	3,125,454	47,547,718	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832	Company Records
21	Head Block Winter Quantities	0	31,436,785	2,340,045	33,778,830	4,116,219	9,105,122	0	602,664	1,867,762	0	0	49,470,597	Company Records
22	Tail Block Winter Quantities	528,420	12,985,479	785,409	13,768,888	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235	Company Records
23	Total Summer Quantities	243,550	9,711,998	700,343	10,412,341	3,272,121	6,003,893	1,982,719	1,341,474	2,823,326	3,913,629	8,359,063	38,952,316	Company Records
24	Head Block Summer Quantities	0	7,336,561	546,937	7,883,498	662,180	2,769,333	0	417,614	1,499,636	0	0	13,232,461	Company Records
25	Tail Block Summer Quantities	243,550	2,375,438	153,406	2,528,843	2,609,941	3,234,560	1,982,719	923,860	1,323,690	3,913,629	8,359,063	25,719,855	Company Records
26	Total Quantities	771,970	54,134,262	3,825,797	57,960,059	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148	Line 23 + Line 20
27	<b>C. CLASS REVENUE TARGETS</b>													
28	Cost Study Results													
29	Total Delivery Service Marginal Costs				\$50,731,826	\$6,355,050	\$2,409,999	\$120,342	\$939,802	\$401,042	\$137,816	\$232,030	\$63,398,907	Marginal Annual Revenues from MCS
30	Total Customer-related Marginal Costs	\$2,071,002			\$9,083,544	\$3,570,636	\$4,054,363	\$1,302,952	\$361,402	\$554,845	\$658,830	\$496,212	\$21,060,025	Marginal Annual Revenues from MCS
31	Total Capacity-related Marginal Costs	\$27,241			\$59,815,370	\$9,925,686	\$7,364,361	\$1,423,293	\$1,301,203	\$955,867	\$796,646	\$728,243	\$84,458,933	Line 30 + Line 31
32	Total Class Marginal Costs	\$2,148,243												
33	Delivery Service Unit Costs - Marginal Unit Costs	2,783			1,032	0,447	0,214	0,157	0,332	0,127	0,395	0,444		Line 32 / Line 26
34	Customer Costs	\$56,85			\$56,85	\$62,16	\$117,19	\$198,31	\$62,59	\$106,33	\$342,15	\$703,08		Marginal Unit Costs from MCS
35	Capacity-Related Costs	\$0,11280			\$0,15946	\$0,16775	\$0,14744	\$0,13583	\$0,09612	\$0,07760	\$0,09695	\$0,02875		Marginal Unit Costs from MCS
36	Delivery Revenue Requirement												77,859,719	Functional Cost of Service Study
37	Other Revenue												874,555	Functional Cost of Service Study
38	Special Contract Revenue												26,253	Revenue Requirement
39	Base Rate Revenue Requirement												76,958,801	Line 38 - Line 39 - Line 40
40	Current Revenue Shortfall R-4 revenues at -4 R-3 rates												1,614,079	Line 11
41	Base Rate Revenue Requirement Plus Current RLIAP												78,572,880	Line 41 + Line 42
42	Step Adjustment												78,572,880	Revenue Requirement
43	Total Base Rate Revenue Requirement - Total Marginal Costs												5,885,053	Line 43 + Line 44
44	Difference: Revenue Requirement - Total Marginal Costs												5,885,053	Line 45 - Line 32
45	Equi-proportional Adjustment Factor												-6.97%	Line 46 / Line 32
46	Equi-proportional Adjustment Customer	(144,331)			(3,535,567)	(442,892)	(157,956)	(8,387)	(65,496)	(27,949)	(9,635)	(16,170)	(4,418,352)	Line 30 + Line 47
47	Equi-proportional Adjustment Capacity-Related	(5,383)			(933,944)	(249,842)	(345,275)	(90,834)	(25,187)	(38,659)	(45,915)	(34,582)	(1,467,701)	Line 31 + Line 47
48	Marginal Cost Constrained to Allowed Revenues	(149,714)			(4,106,611)	(691,734)	(513,232)	(99,191)	(90,683)	(66,617)	(55,519)	(50,752)	(5,885,053)	Line 49 + Line 48
49	Delivery Service Revenue - Equi-Proportional Revenue Requirement													
50	Total Customer Marginal Costs	1,926,671			47,196,259	5,912,158	2,242,043	111,955	874,306	373,092	128,211	215,860	\$58,980,555	Line 30 + Line 48
51	Total Capacity-Related Marginal Costs	71,858			8,450,500	3,321,794	4,609,087	1,212,147	336,215	516,177	612,915	461,631	\$19,592,225	Line 31 + Line 49
52	Total	1,998,529			55,646,759	9,233,952	6,851,130	1,324,102	1,210,521	889,270	741,127	677,491	\$78,572,880	Line 53 + Line 54
53	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement													
54	Customer Costs	\$52,89			\$51,69	\$57,85	\$109,02	\$184,49	\$58,23	\$100,78	\$318,30	\$654,92		Line 35 + Line 47
55	Distribution Volumetric Costs	\$0,1049			\$0,1483	\$0,156	\$0,137	\$0,126	\$0,089	\$0,072	\$0,062	\$0,027		Line 36 + Line 47



Liberty Utilities (Energy/North Natural Gas) Corp.  
Rate Design Analysis and Calculations

Docket No. DG 17-048  
Attachment RATES-5  
Page 2 of 4

Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-41 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)		
60	Development of Class Revenue Target													
61	Proforma Total Revenues (Base Revenues at Current Rates)													
62	Base Proforma Revenues													
63	Winter Base Revenues	\$463,154	\$24,474,727	\$1,755,963	\$26,230,690	\$8,397,784	\$9,370,436	\$1,745,752	\$891,880	\$1,135,960	\$901,289	\$542,821	\$49,679,766	Line 6
64	Summer Base Revenues	\$382,767	\$12,729,358	\$934,043	\$13,863,401	\$3,589,036	\$3,452,159	\$379,082	\$666,589	\$666,704	\$390,756	\$347,472	\$23,518,867	Line 6
65	Total Proforma Revenues	\$845,921	\$37,204,085	\$2,690,006	\$39,894,091	\$11,986,722	\$12,822,595	\$2,124,834	\$1,558,469	\$1,802,664	\$1,292,045	\$890,293	\$73,198,633	Line 64 + Line 63
66	MCS Revenue Targets at Proposed Rates													
67	Customer-related Adjusted Marginal Costs	\$1,926,671			\$47,196,259	\$5,912,158	\$2,242,043	\$111,955	\$874,306	\$373,092	\$126,211	\$215,860	\$58,980,555	Line 53
68	Capacity-related Adjusted Marginal Costs	\$71,858			\$8,450,500	\$3,321,794	\$4,609,087	\$1,212,147	\$336,215	\$516,177	\$612,915	\$461,631	\$19,592,325	Line 54
69	Total Adjusted Marginal Costs	\$1,998,529			\$55,646,759	\$9,233,952	\$6,851,130	\$1,324,102	\$1,210,521	\$889,270	\$741,127	\$677,491	\$78,572,880	Line 67 + Line 68
70	Proforma base Revenues													
71	Total Potential Increase (decrease) in Base Revenues	\$1,152,608			\$15,752,669	(\$2,733,770)	(\$5,971,465)	(\$800,732)	(\$347,948)	(\$913,394)	(\$550,918)	(\$212,803)	\$5,374,247	Line 55 - Line 65
72	Total Potential Increase (Line 71) as a % of (Current Base Revenues)	136.25%			39.49%	-22.84%	-46.57%	-37.58%	-22.33%	-50.67%	-42.64%	-23.90%	7.34%	Line 71 / Line 65
73														
74	System Average Rate Increase	7.34%			7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%		Line 72, Column (M)
75	Total Base Revenues	\$908,028			\$42,823,116	\$12,846,393	\$13,764,030	\$2,280,839	\$1,672,891	\$1,935,016	\$1,386,907	\$955,859	\$78,572,880	Line 65 x (1 + Line 74)
76	Total increase (decrease) in Base Revenues	\$62,108			\$2,929,026	\$878,671	\$941,435	\$156,005	\$114,423	\$132,352	\$94,662	\$65,365	\$5,374,247	Line 75 - Line 65
77														
78	BASE REVENUE TARGET BEFORE KEENE ADJUSTMENT	\$908,028			\$42,823,116	\$12,846,393	\$13,764,030	\$2,280,839	\$1,672,891	\$1,935,016	\$1,386,907	\$955,859	\$78,572,880	Line 75
79														
80	Revenue Shortfall													
81	Keene Revenue Shortfall	\$38,217			\$78,199	\$129,464	\$84,703	\$0	\$74,685	\$130,894	\$0	\$0	\$536,161	Keene Billing Data tab
82	Annualization Revenue Shortfall	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 2016 Billing Determinants tab
83	Total Adjusted Proforma Revenue	\$807,704			\$39,815,892	\$11,836,259	\$12,737,892	\$2,124,834	\$1,483,784	\$1,671,770	\$1,292,045	\$890,293	\$72,662,472	Line 65 - Line 81 - Line 82
84	Revised Rate Increase												\$5,910,408	Line 78 - Line 83
85	Adjusted System Average Rate Increase for Rate Design												8.13%	Line 84 / Line 83
86														
87	FINAL BASE REVENUE TARGET	\$873,403			\$43,054,539	\$12,801,189	\$13,774,000	\$2,297,689	\$1,604,476	\$1,807,752	\$1,397,140	\$962,710	\$78,572,880	Line 83 x (1 + Line 85)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Rate Design Analysis and Calculations

Docket No. DG 17-048  
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Page 3 of 4

Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Company Total	(M)	Explanation
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-41 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)			
88	D. RATE DESIGN														
89	Current Customer charge (as Filed)	\$15.27			\$22.10	\$48.36	\$145.08	\$622.61	\$48.36	\$145.08	\$640.74	\$640.74			Company tariffs - 4/2017
90	Calculated increase	8.13%			8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%			Rate design input
91	Marginal Cost Considerations: Current customer charge vs MCS customer costs	28.87%			42.76%	83.60%	133.07%	337.48%	83.05%	143.96%	201.30%	97.84%			Rate design input
92	Consistency Consideration: Proposed % Increase	-2.55%			-32.67%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%			Order input
93	Proposed Customer Charge	\$14.88			\$14.88	\$52.29	\$156.88	\$673.25	\$52.29	\$156.88	\$692.86	\$692.86			(Line 89) x (1 + Line 92)
94	Proposed Customer charge as a % of MCS unit costs	28.14%			28.8%	90.4%	143.9%	364.9%	89.8%	155.7%	217.7%	105.8%			Line 93 / Line 58
95	Customer Charge Revenue, Proposed Customer Charge	\$317,516			\$6,979,362	\$2,895,570	\$1,865,719	\$196,871	\$428,244	\$308,579	\$133,167	\$110,003	\$13,035,151		Line 93 * Line 16
96	Winter Period Customer Revenues	\$317,755			\$6,851,345	\$2,844,337	\$1,837,411	\$192,730	\$425,110	\$303,737	\$131,365	\$107,277	\$12,811,068		Line 93 * Line 17
97	Summer Period Customer Revenues	\$635,271			\$13,830,727	\$5,739,907	\$3,303,130	\$389,701	\$853,354	\$612,516	\$284,533	\$217,260	\$25,845,219		Line 96 * Line 97
98	Total Customer Charge revenue	\$238,133			\$29,223,812	\$7,061,283	\$10,470,870	\$1,907,968	\$751,122	\$1,195,436	\$1,132,608	\$745,430	\$52,726,661		Line 87 - Line 98
99	Remaining Revenues														
100	Total Volumetric Revenue Requirement	\$238,133			\$29,223,812	\$7,061,283	\$10,470,870	\$1,907,968	\$751,122	\$1,195,436	\$1,132,608	\$745,430	\$52,726,661		Line 99
101	Current Volumetric Rates as Filed														
102	Winter Period Variable Rates														
103	Head Block	\$0.2018	\$0.3495	\$0.1398	\$0.3495	\$0.3965	\$0.3606	\$0.2216	\$0.2390	\$0.2052	\$0.1434	\$0.0547			Company tariffs - 4/2017
104	Tail Block	\$0.2018	\$0.2892	\$0.1156	\$0.2892	\$0.2663	\$0.2402	\$0.2216	\$0.1553	\$0.1367	\$0.1434	\$0.0547			Company tariffs - 4/2017
105	Summer Period Variable Rates														
106	Head Block	\$0.2018	\$0.3495	\$0.1398	\$0.3495	\$0.3965	\$0.3606	\$0.1013	\$0.2390	\$0.1487	\$0.0688	\$0.0297			Company tariffs - 4/2017
107	Tail Block	\$0.2018	\$0.2892	\$0.1156	\$0.2892	\$0.2663	\$0.2402	\$0.1013	\$0.1553	\$0.0845	\$0.0688	\$0.0297			Company tariffs - 4/2017
108	Target Percent Increase for Volumetric Rates					8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%			Line 85
109	Annual Average Volumetric Rate	\$0.3085			\$0.5042										(Line 100) / (Line 20 * Line 23)
110	Annual Average Head Block Rate				\$0.5042										Line 112
111	Annual Average Tail Block Rate				\$0.5042										Line 113
112	Winter Period Tail Block Rate % of Head Block Rate				100%										Line 114 / Line 113
113	Summer Period Tail Block Rate % of Head Block Rate				100%										Rate design input or Line 115
114	Base Rates with R-4 Discount Included														
115	Monthly Customer Charge	\$14.88	\$14.88	\$5.95	\$14.88	\$52.29	\$156.88	\$673.25	\$52.29	\$156.88	\$692.86	\$692.86			Line 93
116	Winter Period Variable Rates	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.4288	\$0.3899	\$0.2390	\$0.2584	\$0.2216	\$0.1551	\$0.0591			Line 113 or Line 104 x (1 + Line 110)
117	Head Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			Line 114 or Line 105 x (1 + Line 110)
118	Tail Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			Line 113 or Line 107 x (1 + Line 110)
119	Summer Period Variable Rates	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			Line 114 or Line 108 x (1 + Line 110)
120	Head Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			
121	Tail Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			
122	Summer Period Variable Rates	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			
123	Head Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			
124	Tail Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591			
125															



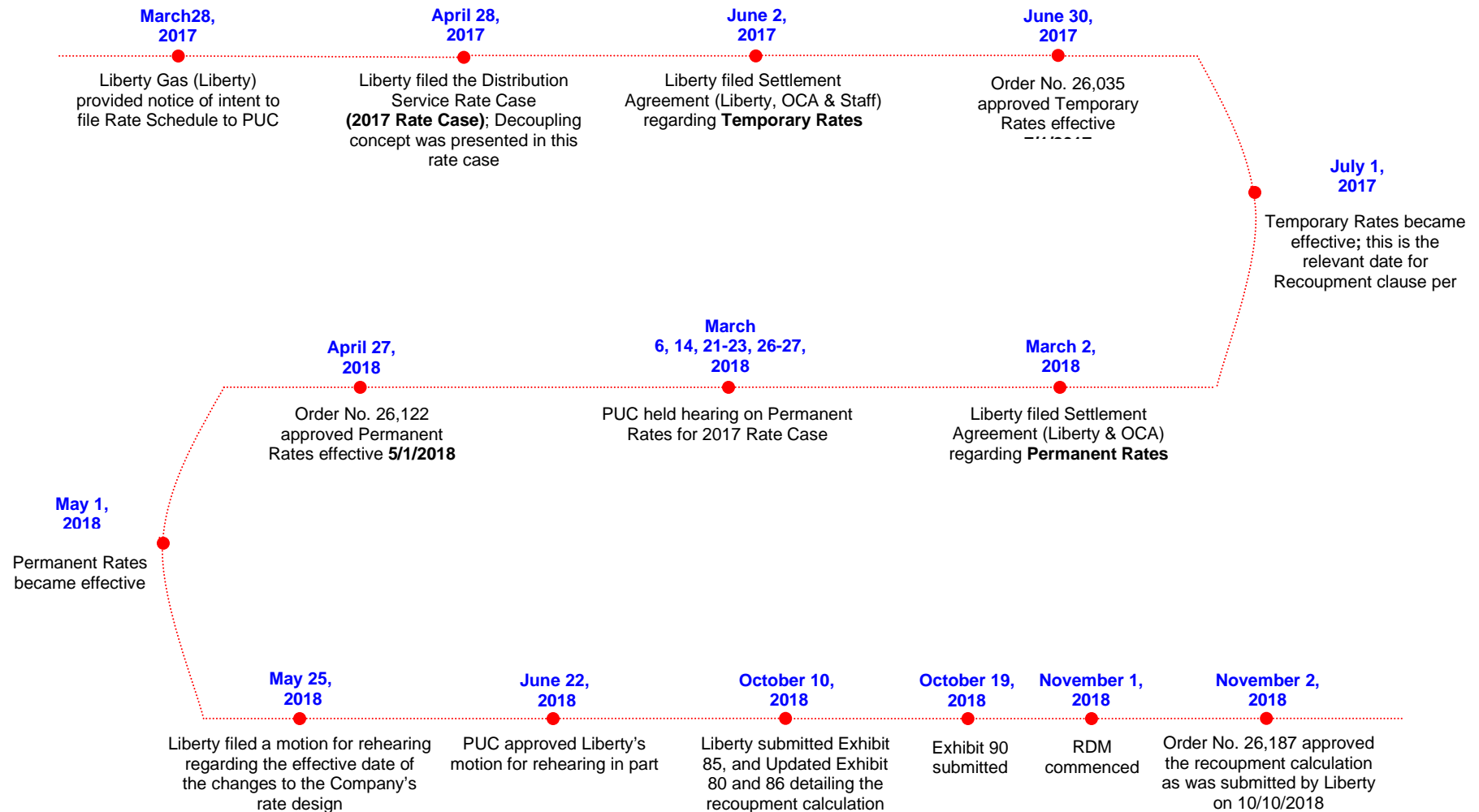
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Rate Design Analysis and Calculations

Docket No. DG 17-048  
Attachment RATES-5  
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Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Company Total	(M)	Explanation	(N)
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-41 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)				
126	Low Income Discount and RLIAP Calculation															
127	Base Revenues before Low Income Discount															
128	Monthly Customer Charge															
129	Winter Period Variable Rates			\$949,021												Line 119 * Line 18
130	Head Block			\$1,178,865												Line 121 * Line 21
131	Tail Block			\$396,008												Line 122 * Line 22
132	Summer Period Variable Rates			\$275,769												Line 124 * Line 24
133	Head Block			\$77,346												Line 125 * Line 25
134	Tail Block			\$2,878,011												Line 126 to Line 134
135	Total Base Revenue before Low Income Discount															
136																
137	Low Income Discount % of Distribution Rates			60.00%												Rate Design Input: Docket DG 14-180
138	Total Low Income Revenue Shortfall			\$1,726,806	\$1,726,806	\$237,172	\$367,336	\$96,627	\$41,936	\$80,446	\$99,851	\$175,568				Line 137 x Line 135
139	Low Income RLIAP (Mithem)															Line 138 / Line 26
140	RLIAP Revenues	\$8,253	\$578,719	\$40,899	\$619,618	\$237,172	\$367,336	\$96,627	\$41,936	\$80,446	\$99,851	\$175,568				Line 26 * Line 139 Col (M)
141	Increase in RLIAP Rate															Line 139 - Line 12
142	Base Rates Revenue Proof															
143																
144	Customer Charge Revenues															
145	Winter	\$317,516	\$6,500,679	\$191,481	\$6,692,160	\$2,895,570	\$1,665,719	\$196,971	\$428,244	\$308,579	\$133,187	\$110,663	\$12,747,929			Line 16 * Line 119
146	Summer	\$317,765	\$6,381,027	\$188,127	\$6,569,154	\$2,844,337	\$1,637,411	\$192,730	\$425,110	\$303,737	\$131,366	\$107,277	\$12,528,877			Line 17 * Line 119
147	Delivery Quantities															
148	Winter	\$163,004	\$22,397,974	\$630,348	\$23,028,323	\$8,025,811	\$8,395,039	\$1,890,782	\$488,029	\$833,352	\$841,434	\$476,972	\$41,942,745			Line 121 x Line 21 + Line 22 x Line 122
149	Summer	\$75,129	\$4,896,848	\$141,247	\$5,038,095	\$1,035,472	\$2,075,831	\$217,187	\$263,092	\$362,084	\$291,174	\$268,458	\$9,626,522			Line 124 x Line 24 + Line 25 x Line 125
150																
151																
152	Total Base Revenues	\$873,403	\$40,176,529	\$1,151,204	\$41,327,733	\$12,801,189	\$13,774,000	\$2,297,669	\$1,604,476	\$1,807,752	\$1,397,140	\$962,710	\$76,848,073			Line 145 to Line 149
153	Total Base plus RLIAP Revenues	\$881,656	\$40,755,248	\$1,192,104	\$41,947,351	\$13,038,361	\$14,141,335	\$2,384,297	\$1,646,412	\$1,888,198	\$1,496,991	\$1,136,276	\$78,572,880			Line 140 + Line 152
154	Truncation Difference Compared to Revenue Requirement															
155	Base Revenues plus Low Income RLIAP Revenues															
156	Class Rate Impact Calculations															
157	Increase in Base Revenues, R-4 revenues at R-3 rates	\$27,482	\$2,972,444	\$188,005	\$3,160,449	\$833,467	\$951,405	\$172,835	\$46,007	\$5,088	\$105,096	\$72,417	\$5,374,247			Line 152 - Line 10 + Line 138
158	Percent Increase in Base Revenues, R-4 revenues at R-3 rates	3.25%	7.90%	6.99%	7.52%	6.96%	7.42%	8.13%	2.95%	0.28%	8.13%	8.13%	7.34%			Line 157 / Line 65
159	Increase in Base Revenues, R-4 Revenues at R-4 Rates	\$27,482	\$2,972,444	\$15,277	\$3,047,721	\$833,467	\$951,405	\$172,835	\$46,007	\$5,088	\$105,096	\$72,417	\$5,261,519			Line 152 - Line 10
160	Percent Increase in Base Revenues, R-4 Revenues at R-4 Rates	\$539	\$37,779	\$2,670	\$40,449	\$15,469	\$23,980	\$6,308	\$2,738	\$5,252	\$6,518	\$11,491	\$112,728			Line 140 - Line 13
161	Net Increase	\$28,021	\$3,010,223	\$17,947	\$3,088,170	\$848,936	\$975,385	\$179,143	\$48,745	\$10,340	\$111,614	\$83,909	\$5,374,247			Line 159 to Line 160
162	Percent Increase in Base Revenues, R-4 revenues at R-4 rates	3.28%	7.98%	7.00%	7.95%	6.96%	7.41%	8.09%	3.05%	0.55%	8.06%	7.96%				Line 161 / (Line 10 - Line 11, Line 13)



## **DG 22-041 : RDAF Activity Timeline** **(related to DG 17-048)**





Global	Input	
Draft 1	Global Inputs	
No print		
Range	Value	Description
EN	Liberty Utilities (EnergyNorth)	
KN	Liberty Utilities (Keene)	
Ver	Draft 1	Version
Source		
File	Attachment 4 - FINAL Attachment Staff 1-1.1.xlsx	
CalcDate	04/20/23	
Docket	DG 17-048	
Title	Rate Year Revenue Requirement	
RY	Rate Year Ending December 31, 2016	
HY	Test Year Ended December 31, 2016	
HYA	Test Year With Known and Measurable Changes	
AdjTitle	Adjustments to Test Year	
WPTitle	Workpapers	
Filename	\\granite.nhroot.int\shared\ENGY\Global\Regulatory Shared\PUC Dockets\DG 22-041 RDAF (old) from Liberty\Testimonies\Attachments\Attachment 4 - FINAL Attachment Staff 1-1.1.xlsx\Global	
ShOff	179	
CoOff	3	
CoOff1	5	
CoOffP	7	
IntRate	4.425%	Interest rate %
DebtPct	50.0%	% Debt in WACC
FedTaxRate	34.0%	
StTaxRate	8.2%	
TaxRate	39.41%	Combined Income tax rate
TargetROE	10.30%	
TargetROR	7.36%	



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Attachment DBS/DSD-2  
Index of Schedules  
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**Liberty Utilities (EnergyNorth)**  
**Index to Revenue Requirement Schedules**  
**Test Year Ended December 31, 2016**

Line	Title	Reference
1	Summary Schedules	
2	Index to Revenue Requirement Schedules	<a href="#">Index</a>
3	Revenue Deficiency and Revenue Requirement	<a href="#">Schedule RR-1</a>
4	Operating Income Statement - EnergyNorth	<a href="#">Schedule RR-EN-2</a>
5	Operating Income Statement - Keene	<a href="#">Schedule RR-K-2</a>
6	Operating Income Statement - Detail - EnergyNorth	<a href="#">Schedule RR-EN-2-1</a>
7	Operating Income Statement - Detail- Keene	<a href="#">Schedule RR-K-2-1</a>
8	Summary of Adjustments	<a href="#">Schedule RR-EN-3</a>
9	Summary of Adjustments - Keene	<a href="#">Schedule RR-K-3</a>
10		
11	Adjustments - EnergyNorth	
12	Adjustment 1 - Revenue Adjustments	<a href="#">Schedule RR-EN-3-1</a>
13	Adjustment 2 - Salary and Wage Expense	<a href="#">Schedule RR-EN-3-2</a>
14	Adjustment 3 - Payroll Tax Expense	<a href="#">Schedule RR-EN-3-3</a>
15	Adjustment 4 - Pension and Benefits Expense	<a href="#">Schedule RR-EN-3-4</a>
16	Adjustment 5 - Depreciation Expense	<a href="#">Schedule RR-EN-3-5</a>
17	Adjustment 6 - Amortization Expense	<a href="#">Schedule RR-EN-3-6</a>
18	Adjustment 7 - Property Tax	<a href="#">Schedule RR-EN-3-7</a>
19	Adjustment 8 - Income Tax Expense - Historical Test Year	<a href="#">Schedule RR-EN-3-8</a>
20	Adjustment 9 - Income Tax Expense - Pro Forma Test Year at Current Rates	<a href="#">Schedule RR-EN-3-9</a>
21	Adjustment 10 - Other Adjustments	<a href="#">Schedule RR-EN-3-10</a>
22		
23	Adjustments - Keene	
24	Adjustment 1 - Salary and Wage	<a href="#">Schedule RR-K-3-1</a>
25	Adjustment 2 - Payroll Tax	<a href="#">Schedule RR-K-3-2</a>
26	Adjustment 3 - Benefits	<a href="#">Schedule RR-K-3-3</a>
27	Adjustment 4 - Depreciation	<a href="#">Schedule RR-K-3-4</a>
28	Adjustment 5 - Amortization	<a href="#">Schedule RR-K-3-5</a>
29	Adjustment 6 - Property Tax	<a href="#">Schedule RR-K-3-6</a>
30	Adjustment 7 - Uncollectible Accounts Expense	<a href="#">Schedule RR-K-3-7</a>
31	Adjustment 8 - Income Tax Expense - Historical Test Year	<a href="#">Schedule RR-K-3-8</a>
32	Adjustment 9 - Income Tax Expense- Pro Forma Test Year at Current Rates	<a href="#">Schedule RR-K-3-9</a>
33	Adjustment 10 - Other Adjustments	<a href="#">Schedule RR-K-3-10</a>
34		
35	Cost of Capital	
36	Weighted Average Cost of Capital	<a href="#">Schedule RR-4</a>
37		
38	Rate Base	
39	Rate Base - EnergyNorth	<a href="#">Schedule RR-EN-5</a>
40	Rate Base - Keene	<a href="#">Schedule RR-K-5</a>
41	Rate Base Quarterly Balances - EnergyNorth	<a href="#">Schedule RR-EN-5-1</a>
42	Rate Base Quarterly Balances - Keene	<a href="#">Schedule RR-K-5-1</a>
43	Cash Working Capital - EnergyNorth	<a href="#">Schedule RR-EN-5-2</a>
44	Cash Working Capital - Keene	<a href="#">Schedule RR-K-5-2</a>
45		
46	Step Increase	
47	Step Increase - EnergyNorth	<a href="#">Schedule Step-EN</a>
48	Step Increase - Keene	<a href="#">Schedule Step-K</a>
49		
50	Rate Case Expense	
51	Rate Case Expense	<a href="#">Schedule RC</a>



**Liberty Utilities (EnergyNorth)**  
**Rate Case Expense**  
**Test Year Ended December 31, 2016**

Line	Description	Vendor	Amount
1	Revenue Requirement	Concentric Energy Advisors	\$ 131,240
2	Marginal Cost Study	Concentric Energy Advisors	100,315
3	Rate Design/Rate Calculations	Concentric Energy Advisors	38,364
4	Decoupling	Concentric Energy Advisors	38,598
5	Functional Cost Study	Concentric Energy Advisors	13,645
6	Cost of Capital	ScottMadden Associates	75,465
7	Depreciation Study	Management Applications Consulting	38,325
8	Miscellaneous (printing, legal notices, court reporter, Staff consultants, etc.)		164,048
9	Total		<u>\$ 600,000</u>



**Liberty Utilities (EnergyNorth)**  
**Temporary Rate Increase**  
**Test Year Ended December 31, 2016**

*Line 87*

Line	Account	Test Year Ended December 31, 2016	Cost of Gas	Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
1	<b>Revenue</b>						
2	Operating Revenue	\$ 119,202,714	\$ (50,212,647)	\$ (2,253,404)	\$ 66,736,663	\$ 7,778,497	\$ 74,515,160
3	Other Revenue	850,935	-	11,948	862,884		862,884
4	<b>Revenue</b>	<b>\$ 120,053,649</b>	<b>\$ (50,212,647)</b>	<b>\$ (2,241,455)</b>	<b>\$ 67,599,547</b>	<b>\$ 7,778,497</b>	<b>\$ 75,378,044</b>
5							
6	<b>Operating Expenses</b>						
7	Operations and Maintenance - Gas	\$ 44,810,084	\$ (45,726,956)		\$ (916,872)		\$ (916,872)
8	Operations and Maintenance - Distribution	12,121,123	-		12,121,123		12,121,123
9	Customer Accounting	4,475,212	1,323,925		5,799,138		5,799,138
10	Sales & New Business	157,814	-		157,814		157,814
11	Administrative & General	11,027,275	-		11,027,275		11,027,275
12	Depreciation and Amortization	16,359,945	(2,217,552)	(227,873)	13,914,519		13,914,519
13	Taxes other than Income Taxes	10,060,520	-		10,060,520		10,060,520
14	Income Taxes	6,359,035	-	(2,434,535)	3,924,500	3,081,063	7,005,563
15	Ratemaking Adjustment per DG 11-040			(1,400,000)	(1,400,000)		(1,400,000)
16	<b>Operating Expenses</b>	<b>\$ 105,371,008</b>	<b>\$ (46,620,583)</b>	<b>\$ (4,062,408)</b>	<b>\$ 54,688,017</b>	<b>\$ 3,081,063</b>	<b>\$ 57,769,080</b>
17							
18	<b>Utility Net Income</b>	<b>\$ 14,682,641</b>	<b>\$ (3,592,064)</b>	<b>\$ 1,820,952</b>	<b>\$ 12,911,530</b>	<b>\$ 4,697,434</b>	<b>\$ 17,608,964</b>

20	<b>Rate Base</b>		<i>Line 48</i>	<b>\$ 249,861,143</b>		<b>\$ 249,861,143</b>
21						
22	<b>Rate of Return on Rate Base</b>			<b>5.17%</b>		<b>7.05%</b>
23						

Line	Description	Reference	Amount
24	<b>Adjustments</b>		
25	Adjust Operating Revenue to Calculated Cycle Operating Revenue	RR-3-EN-01	(2,253,404)
26	Adjustment to Operating Revenue	To Line 3	<u>\$ (2,253,404)</u>
27			
28	Adjust CTA Amortization	RR-EN-3-6	\$ (227,873)
29	Adjustment to Amortization Expense	To Line 12	<u>\$ (227,873)</u>
30			
31	Correct Miscellaneous Service Revenues	RR-EN-3-1	\$ 11,948
32	Adjustment to Operating Revenue	To Line 3	<u>\$ 11,948</u>



**Liberty Utilities (EnergyNorth)  
Temporary Rate Increase  
Test Year Ended December 31, 2016**

34	Historical Test Year Income Taxes	Line 14	\$ 6,359,035
35	Normalized Income Tax Expense	Line 78	3,924,500
36	Adjustment to Income Tax Expense	To Line 14	<u>\$ (2,434,535)</u>
37			
38	Ratemaking Adjustment per DG 11-040		\$ (1,400,000)
39	Other Adjustment	To Line 15	<u>\$ (1,400,000)</u>
40	<b>Rate Base, 12/31/2016</b>		
41	Utility Plant	RR-EN-5	\$ 475,493,896
42	Accumulated Depreciation	RR-EN-5	(156,434,621)
43	Materials and Supplies	RR-EN-5-1	6,833,143
44	Prepayments	RR-EN-5-1	2,704,979
45	Customer Deposits	RR-EN-5-1	(1,774,868)
46	Cash Working Capital	Line 58	2,620,505
47	Accumulated Deferred Income Taxes	RR-EN-5	<u>(79,581,891)</u>
48	<b>Total Rate Base</b>		<u>\$ 249,861,143</u>
49			
50	<u>Cash Working Capital</u>		
51	Operating Expenses, Taxes other than Income Taxes	Sum Line 7 thru 13	\$ 52,163,517
52	Less: Depreciation and Amortization	Line 12	\$ (13,914,519)
53	Income Taxes, Adjusted	Line 69	3,924,500
54	Less: Deferred Income Taxes	RR-EN-2-1-WP	<u>\$ (6,128,035)</u>
55			<u>\$ 36,045,463</u>
56	Cash Working Capital	26.53 days	7.27%
57			<u>\$ 2,620,505</u>
58			
Line	Description	Reference	Amount
59	<b>Normalize Income Tax Expense</b>		
60	Net Income before Adjustments	Line 18	\$ 14,682,641
61	Add Back: Income Tax Expense	Line 14	6,359,035
62	Adjust Cost of Gas & LDAC	Line 18	(3,592,064)
63	Adjust Operating Revenue	Line 26	(2,253,404)
64	Adjust Other Revenue	Line 3	11,948
65	Adjust Amortization Expense	Line 28	<u>227,873</u>
66	Pre-Tax Operating Income, Adjusted		<u>\$ 15,436,030</u>
67			
68	Rate Base	Line 48	\$ 249,861,143
69	Debt Portion	RR-4	<u>50.00%</u>
70	Debt Component		<u>\$ 124,930,572</u>
71	Debt Cost	RR-4	<u>4.425%</u>
72	Synchronized Interest expense		<u>5,528,178</u>



**Liberty Utilities (EnergyNorth)**  
**Temporary Rate Increase**  
**Test Year Ended December 31, 2016**

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Attachment DSB/DSD-TEMP-1  
Schedule T  
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73	Pre-Tax Income	Line 66 - Line 72	\$	9,907,852		
74						
75	Income Tax Rates			34.00% Federal		
76				8.50% State		
77				39.61% Composite		
78	Income Tax Expense - Normalized			<u>3,924,500</u>		
79						
80	<b>Temporary Increase Revenue Deficiency</b>					
81	Rate Base	Line 48	\$	249,861,143		
82	Target Rate of Return on Rate Base	Line 93		<u>7.05%</u>		
83	Operating Income Requirement			17,608,964		
84	Operating Income at Present Rates	Line 18		<u>12,911,530</u>		
85	Operating Income Deficiency			4,697,434		
86	Gross-up for Income Taxes	From Line 77		<u>1.6559</u>		
87	Revenue Deficiency			<u>7,778,497</u>		
88	Additional Income Tax Expense	Line 87- Line 85	\$	<u>3,081,063</u>		
89						
90	<u>Target Rate of Return on Rate Base</u>			<u>Components</u>	<u>Cost</u>	<u>Weighted Cost</u>
91	Common Equity	Docket DG-10-017 (ROE)		50.00%	9.67%	4.84%
92	Long-Term Debt	Line 71		<u>50.00%</u>	<u>4.425%</u>	<u>2.21%</u>
93				<u>100.00%</u>		<u>7.05%</u>
94						
95					<u>% Increase</u>	
96	Proposed Temporary Increase	Line 2	\$	7,778,497		
97	Distribution Revenue	Line 4		67,599,547	11.51%	
98	Total Revenue	Line 4	\$	120,053,649	6.48%	
99	% of Permanent Increase				56.57%	



Liberty Utilities (EnergyNorth  
Step Increase - EnergyNorth

Line	Description	Misc. Intangible Plant	LNG Plant	Mains	Station Equipment	General-Structures	Mains	Meas. & Reg. Station Equip.	Services	Meters	Structures and Improvements	Office Equipment	Vehicles	Tools	Total
1	Capital Spending	\$ 2,105,141	\$2,020,000	\$ 20,524,204	\$ 300,000	\$ 1,565,000	\$ 300,000	\$ 325,000	\$ 8,620,517	\$1,600,000	\$ 1,164,662	\$ 760,384	\$ 1,978,000	\$ 175,000	\$ 41,437,907
3	Deferred Tax Calculation														
4	Tax Method	MACRS15	MACRS20	MACRS20	MACRS20	MACRS39	MACRS20	MACRS20	MACRS20	MACRS20	MACRS39	MACRS7	MACRS5	MACRS7	
5	Tax Depreciation Rate	5.00%	3.75%	3.75%	3.75%	1.28%	3.75%	3.75%	3.75%	3.75%	1.28%	14.29%	20.00%	14.29%	
7	Bonus Depreciation @ 50.00%		\$1,010,000	\$ 10,262,102	\$ 150,000	\$ 782,500	\$ 150,000	\$ 162,500	\$ 4,310,258	\$ 800,000	\$ 582,331	\$ 380,192	\$ 989,000	\$ 87,500	\$ 19,666,383
9	Tax Basis	\$ 2,105,141	\$1,010,000	\$ 10,262,102	\$ 150,000	\$ 782,500	\$ 150,000	\$ 162,500	\$ 4,310,258	\$ 800,000	\$ 582,331	\$ 380,192	\$ 989,000	\$ 87,500	\$ 21,771,524
10	MACRS Depreciation	\$ 105,257	\$ 37,875	\$ 384,829	\$ 5,625	\$ 10,032	\$ 5,625	\$ 6,094	\$ 161,635	\$ 30,000	\$ 7,466	\$ 54,313	\$ 197,800	\$ 12,500	\$ 1,019,050
12	Tax Depreciation - Federal	\$ 105,257	\$1,047,875	\$ 10,646,931	\$ 155,625	\$ 792,532	\$ 155,625	\$ 168,594	\$ 4,471,893	\$ 830,000	\$ 589,797	\$ 434,505	\$ 1,186,800	\$ 100,000	\$ 20,685,434
13	Tax Depreciation - State	\$ 105,257	\$ 75,750	\$ 769,658	\$ 11,250	\$ 20,064	\$ 11,250	\$ 12,188	\$ 323,269	\$ 60,000	\$ 14,932	\$ 108,626	\$ 395,600	\$ 25,000	
15	Book Depreciation Rate	16.13%	2.86%	1.92%	5.26%	2.86%	1.92%	1.92%	3.55%	3.13%	2.86%	5.28%	20.00%	6.67%	
16	Book Depreciation	\$ 339,559	\$ 57,772	\$ 394,065	\$ 15,780	\$ 44,759	\$ 5,760	\$ 6,240	\$ 306,028	\$ 50,080	\$ 33,309	\$ 40,148	\$ 395,600	\$ 11,673	\$ 1,700,773
18	Tax over (under) Book - Federal	\$ (234,302)	\$ 990,103	\$ 10,252,866	\$ 139,845	\$ 747,773	\$ 149,865	\$ 162,354	\$ 4,165,865	\$ 779,920	\$ 556,487	\$ 394,357	\$ 791,200	\$ 88,328	\$ 18,984,660
19	Tax over (under) Book - State	\$ (234,302)	\$ 17,978	\$ 375,593	\$ (4,530)	\$ (24,695)	\$ 5,490	\$ 5,948	\$ 17,241	\$ 9,920	\$ (18,378)	\$ 68,478	\$ 0	\$ 13,328	\$ 232,070
20	Deferred Taxes - Federal @ 31.21%	\$ (73,130)	\$ 309,031	\$ 3,200,125	\$ 43,648	\$ 233,395	\$ 46,776	\$ 50,674	\$ 1,300,250	\$ 243,429	\$ 173,691	\$ 123,087	\$ 246,949	\$ 27,569	\$ 5,925,492
21	Deferred Taxes - State @ 8.20%	\$ (19,213)	\$ 1,474	\$ 30,799	\$ (371)	\$ (2,025)	\$ 450	\$ 488	\$ 1,414	\$ 813	\$ (1,507)	\$ 5,615	\$ 0	\$ 1,093	\$ 19,030
22	Deferred Tax Balance @ 39.41%	\$ (92,343)	\$ 310,505	\$ 3,230,923	\$ 43,277	\$ 231,370	\$ 47,226	\$ 51,162	\$ 1,301,663	\$ 244,242	\$ 172,184	\$ 128,702	\$ 246,949	\$ 28,662	\$ 5,944,522
24	Rate Base Calculation														
25	Plant in Service	\$ 2,105,141	\$2,020,000	\$ 20,524,204	\$ 300,000	\$ 1,565,000	\$ 300,000	\$ 325,000	\$ 8,620,517	\$1,600,000	\$ 1,164,662	\$ 760,384	\$ 1,978,000	\$ 175,000	\$ 41,437,907
26	Accumulated Depreciation	\$ (339,559)	\$ (57,772)	\$ (394,065)	\$ (15,780)	\$ (44,759)	\$ (5,760)	\$ (6,240)	\$ (306,028)	\$ (50,080)	\$ (33,309)	\$ (40,148)	\$ (395,600)	\$ (11,673)	\$ (1,700,773)
27	Deferred Tax Balance	\$ 92,343	\$ (310,505)	\$ (3,230,923)	\$ (43,277)	\$ (231,370)	\$ (47,226)	\$ (51,162)	\$ (1,301,663)	\$ (244,242)	\$ (172,184)	\$ (128,702)	\$ (246,949)	\$ (28,662)	\$ (5,944,522)
28	Rate Base	\$ 1,857,925	\$1,651,723	\$ 16,899,216	\$ 240,943	\$ 1,288,871	\$ 247,014	\$ 267,598	\$ 7,012,825	\$1,305,678	\$ 959,169	\$ 591,534	\$ 1,335,451	\$ 134,666	\$ 33,792,612
30	Revenue Requirement Calculation														
31	Return on Rate Base @ 10.71%	\$ 198,984	\$ 176,900	\$ 1,809,906	\$ 25,805	\$ 138,038	\$ 26,455	\$ 28,660	\$ 751,074	\$ 139,838	\$ 102,727	\$ 63,353	\$ 143,027	\$ 14,423	\$ 3,619,189
32	Depreciation Expense	\$ 339,559	\$ 57,772	\$ 394,065	\$ 15,780	\$ 44,759	\$ 5,760	\$ 6,240	\$ 306,028	\$ 50,080	\$ 33,309	\$ 40,148	\$ 395,600	\$ 11,673	\$ 1,700,773
33	Property Tax @ 2.00%	\$ 40,353	\$ 410,007	\$ 5,993	\$ 31,264	\$ 5,993	\$ 6,492	\$ 6,492	\$ 16,916	\$ 3,140	\$ 2,285	\$ 1,492	\$ 3,881	\$ 343	\$ 77,182
34	Insurance @ 0.20%	\$ 3,964	\$ 40,274	\$ 589	\$ 3,071	\$ 589	\$ 638	\$ 638	\$ 16,916	\$ 3,140	\$ 2,285	\$ 1,492	\$ 3,881	\$ 343	\$ 77,182
35	Annual Revenue Requirement	\$ 538,543	\$ 278,988	\$ 2,654,252	\$ 48,167	\$ 217,132	\$ 38,797	\$ 42,030	\$ 1,074,018	\$ 193,058	\$ 161,588	\$ 104,994	\$ 542,508	\$ 26,439	\$ 5,920,512

Rate of Return Calculation	Portion	After-Tax Cost	Tax	Pre-Tax WACC
Equity	50.0%	10.30%	39.41%	8.50%
Debt	50.0%	4.425%		2.21%
	100.0%			10.71%

Description	Reference	Amount
Property taxes (Account 408-P)	RR-StepWP2	\$ 9,168,736
Property insurance (Account 924)	RR-EN-2-1	\$ 38,113
Injuries and Damage (Casualty Insurance) (Account 925)	RR-EN-2-1	\$ 877,844
		\$ 9,168,736
Plant at Cost	RR-Step-EN-WP2	\$ 458,970,702
As % of Plant Cost		2.00%



**Liberty Utilities (Keene)**  
**Step Increase - Keene**

Line	Description	Capitalized Software	Mains	Meas. & Reg. Station Equip.	Services	Meters	Office Equipment	Vehicles	Stores Equipment	Total
	<i>FERC Account</i>	<i>303</i>	<i>367</i>	<i>378</i>	<i>380</i>	<i>381</i>	<i>391</i>	<i>392</i>	<i>393</i>	
1	Capital Spending	\$ 25,000	\$ 341,000	\$ 55,000	\$ 200,000	\$ 10,000	\$ 65,000	\$ 45,000	\$ 4,000	\$ 745,000
2										
3	Deferred Tax Calculation									
4	Tax Method	MACRS15	MACRS20	MACRS20	MACRS20	MACRS20	MACRS7	MACRS5	MACRS7	
5	Tax Depreciation Rate	5.00%	3.75%	3.75%	3.75%	3.75%	14.29%	20.00%	14.29%	
6										
7	Bonus Depreciation @ 0.00%	\$ 12,500	\$ 170,500	\$ 27,500	\$ 100,000	\$ 5,000	\$ 32,500	\$ 22,500	\$ 2,000	\$ 372,500
8										
9	Tax Basis	\$ 12,500	\$ 170,500	\$ 27,500	\$ 100,000	\$ 5,000	\$ 32,500	\$ 22,500	\$ 2,000	\$ 372,500
10	MACRS Depreciation	\$ 625	\$ 6,394	\$ 1,031	\$ 3,750	\$ 188	\$ 4,643	\$ 4,500	\$ 286	\$ 21,416
11										
12	Tax Depreciation - Federal	\$ 13,125	\$ 176,894	\$ 28,531	\$ 103,750	\$ 5,188	\$ 37,143	\$ 27,000	\$ 2,286	\$ 393,916
13	Tax Depreciation - State	\$ 1,250	\$ 12,788	\$ 2,063	\$ 7,500	\$ 375	\$ 9,286	\$ 9,000	\$ 571	
14										
15	Book Depreciation Rate	20.00%	0.96%	5.00%	5.00%	6.25%	10.00%	10.00%	3.33%	
16	Book Depreciation	\$ 5,000	\$ 3,274	\$ 2,750	\$ 10,000	\$ 625	\$ 6,500	\$ 4,500	\$ 133	\$ 32,782
17										
18	Tax over (under) Book - Federal	\$ 8,125	\$ 173,620	\$ 25,781	\$ 93,750	\$ 4,563	\$ 30,643	\$ 22,500	\$ 2,153	\$ 361,134
19	Tax over (under) Book - State	(3,750)	9,514	(688)	(2,500)	(250)	2,786	4,500	438	10,050
20	Deferred Taxes - Federal @ 31.21%	2,536	54,190	8,047	29,261	1,424	9,564	7,023	672	
21	Deferred Taxes - State @ 8.20%	(308)	780	(56)	(205)	(21)	228	369	36	
22	Deferred Tax Balance @ 39.41%	\$ 2,228	\$ 54,970	\$ 7,990	\$ 29,056	\$ 1,404	\$ 9,793	\$ 7,392	\$ 708	\$ 113,541
23										
24	Rate Base Calculation									
25	Plant in Service	\$ 25,000	\$ 341,000	\$ 55,000	\$ 200,000	\$ 10,000	\$ 65,000	\$ 45,000	\$ 4,000	\$ 745,000
26	Accumulated Depreciation	(5,000)	(3,274)	(2,750)	(10,000)	(625)	(6,500)	(4,500)	(133)	(32,782)
27	Deferred Tax Balance	(2,228)	(54,970)	(7,990)	(29,056)	(1,404)	(9,793)	(7,392)	(708)	(113,541)
28	<b>Rate Base</b>	<b>\$ 17,772</b>	<b>\$ 282,756</b>	<b>\$ 44,260</b>	<b>\$ 160,944</b>	<b>\$ 7,971</b>	<b>\$ 48,707</b>	<b>\$ 33,108</b>	<b>\$ 3,159</b>	<b>\$ 598,677</b>
29										
30	Revenue Requirement Calculation									
31	Return on Rate Base @ 10.71%	\$ 1,903	\$ 30,283	\$ 4,740	\$ 17,237	\$ 854	\$ 5,217	\$ 3,546	\$ 338	\$ 64,118
32	Depreciation Expense	5,000	3,274	2,750	10,000	625	6,500	4,500	133	32,782
33	Property Tax @ 3.62%		12,345	1,991.05	7,240.18	362.01				21,938
34	Insurance @ 4.47%		15,256	2,461	8,948	447	2,908	2,013	179	32,212
35	<b>Annual Revenue Requirement</b>	<b>\$ 6,903</b>	<b>\$ 61,157</b>	<b>\$ 11,942</b>	<b>\$ 43,425</b>	<b>\$ 2,288</b>	<b>\$ 14,625</b>	<b>\$ 10,059</b>	<b>\$ 650</b>	<b>\$ 151,050</b>

Rate of Return Calculation		Portion	After-Tax Cost	Tax	Pre-Tax WACC
Equity		50.0%	10.30%	39.41%	8.50%
Debt		50.0%	4.425%		2.21%
		100.0%			10.71%

Description	Reference	Amount
Property taxes (Account 408-P)	RR-K-2-1	133,603
Property insurance (Account 924)	RR-K-2-1	(2,183)
Injuries and Damage (Casualty Insurance) (Account 925)	RR-K-2-1	197,006
		133,603
		194,823
Plant at Cost	RR-Step-K-WP2	3,690,589
As % of Plant Cost		3.62%
		4.47%



**Liberty Utilities (EnergyNorth)**  
**Revenue Deficiency and Revenue Requirement**  
**Test Year With Known and Measurable Changes**

Line	Description	Reference	EnergyNorth	Keene	Total
1	Rate Base	RR-EN-5; RR-K-5	\$ 249,876,373	\$ 2,152,312	\$ 252,028,685
2					
3	Target Rate of Return on Rate Base	RR-4	7.36%	7.36%	7.36%
4					
5	Operating Income Requirement	Line 1 X Line 3	\$ 18,390,901	\$ 158,410	\$ 18,549,311
6					
7	Operating Income at Present Rates	RR-EN-2; RR-K-2	\$ 10,491,808	\$ (273,235)	\$ 10,218,573
8					
9	Operating Income Deficiency	Line 5 - Line 7	\$ 7,899,093	\$ 431,645	\$ 8,330,738
10					
11	Gross-up Factor for Additional Income Taxes	Line 19	1.6504	1.6504	1.6504
12					
13	Revenue Deficiency	Line 9 X Line 11	\$ 13,036,958	\$ 712,403	\$ 13,749,361
14					
15	Gross-up Factor for Income Taxes				
16	Federal Income Tax Rate		34.00%	34.00%	34.00%
17	New Hampshire State Income Tax Rate		8.20%	8.20%	8.20%
18	Combined Income Tax Rate	Line 16 + Line 17 - (Line 16 X Line 17)	39.41%	39.41%	39.41%
19	Gross-up Factor	1 / (1 - Line 18)	1.6504	1.6504	1.6504
20					
21	Additional Income Tax Required	Line 13 - Line 9	\$ 5,137,865	\$ 280,758	\$ 5,418,623
22					
23	Distribution Revenue at Present Rates	RR-EN-2; RR-K-2	\$ 70,218,715	\$ 1,343,810	\$ 71,562,525
24					
25	% Increase Needed	Line 13 / Line 23	18.57%	53.01%	19.21%
26					
27	Revenue with Increase	RR-EN-2; RR-K-2	\$ 83,255,673	\$ 2,056,213	\$ 85,311,886
28					
29	% Increase Needed - Total Revenue		10.86%	49.66%	11.21%



Liberty Utilities (EnergyNorth)  
Operating Income Statement - EnergyNorth  
Test Year With Known and Measurable Changes

Line Account	Source		RR-EN-3		RR-1		Distribution Operating Income with Proposed Increase
	Test Year Ended December 31, 2016	Cost of Gas & LDAC	Distribution Operating Income	Known and Measurable Adjustments	Test Year at Current Rates	Proposed Increase	
1 <b>Revenue</b>							
2 Operating Revenue	\$ 119,202,714	\$ (50,212,647)	\$ 68,990,067	\$ 359,364	\$ 69,349,431	\$ 13,036,958	\$ 82,386,389
3 Other Revenue	850,935	-	850,935	18,348	869,284		869,284
4	<b>\$ 120,053,649</b>	<b>\$ (50,212,647)</b>	<b>\$ 69,841,002</b>	<b>\$ 377,713</b>	<b>\$ 70,218,715</b>	<b>\$ 13,036,958</b>	<b>\$ 83,255,673</b>
5							
6 <b>Operating Expenses</b>							
7 Operations and Maintenance - Gas	\$ 44,810,084	\$ (45,726,956)	\$ (916,872)	\$ 34,533	\$ (882,338)		\$ (882,338)
8 Operations and Maintenance - Distribution	12,121,123	-	12,121,123	352,472	12,473,595		12,473,595
9 Customer Accounting	4,475,212	1,323,925	5,799,138	158,215	5,957,352		5,957,352
10 Sales and New Business	157,814	-	157,814	5,488	163,302		163,302
11 Administrative & General	11,027,275	-	11,027,275	558,494	11,585,769		11,585,769
12 Depreciation and Amortization	16,359,945	(2,217,552)	14,142,392	4,526,531	18,668,924		18,668,924
13 Taxes other than Income Taxes	10,060,520	-	10,060,520	658,300	10,718,820		10,718,820
14 Income Taxes	6,359,035	-	6,359,035	(3,992,553)	2,366,482	5,137,865	7,504,347
15 Ratemaking Adjustment per DG 11-040	-	-	-	(1,325,000)	(1,325,000)		(1,325,000)
16	<b>\$ 105,371,008</b>	<b>\$ (46,620,583)</b>	<b>\$ 58,750,425</b>	<b>\$ 976,482</b>	<b>\$ 59,726,907</b>	<b>\$ 5,137,865</b>	<b>\$ 64,864,772</b>
17							
18 <b>Utility Net Income</b>	<b>\$ 14,682,641</b>	<b>\$ (3,592,064)</b>	<b>\$ 11,090,577</b>	<b>\$ (598,769)</b>	<b>\$ 10,491,808</b>	<b>\$ 7,899,093</b>	<b>\$ 18,390,901</b>
19							
20 Rate Base			<u>\$ 249,876,373</u>		<u>\$ 249,876,373</u>		<u>\$ 249,876,373</u>
21							
22 Rate of Return on Rate Base			4.44%		4.20%		7.36%



**Liberty Utilities (Keene)**  
**Operating Income Statement - Keene**  
**Test Year With Known and Measurable Changes**

Line Account	<i>Source</i>		<i>RR-K-3</i>		<i>RR-L</i>		Distribution Operating Income with Proposed Increase
	Test Year Ended December 31, 2016	Cost of Gas	Distribution Operating Income	Known and Measurable Adjustment s	Test Year at Current Rates	Proposed Increase	
1 <b>Revenue</b>							
2 Operating Revenue	\$ 2,583,025	\$ (1,160,420)	\$ 1,422,605	\$ (90,771)	\$ 1,331,835	\$ 712,403	\$ 2,044,238
3 Other Revenue	11,975	-	11,975	-	11,975		11,975
4	<b>\$ 2,595,000</b>	<b>\$ (1,160,420)</b>	<b>\$ 1,434,580</b>	<b>\$ (90,771)</b>	<b>\$ 1,343,810</b>	<b>\$ 712,403</b>	<b>\$ 2,056,213</b>
5							
6 <b>Operating Expenses</b>							
7 Operations and Maintenance - Gas	\$ 1,146,416	\$ (1,167,036)	\$ (20,620)	\$ (3,081)	\$ (23,701)		\$ (23,701)
8 Operations and Maintenance - Distribution	236,876	-	236,876	56,968	293,844		293,844
9 Customer Accounting	(3,205)	-	(3,205)	41,312	38,107		38,107
10 Administrative & General	1,012,719	-	1,012,719	(41,367)	971,351		971,351
11 Depreciation Expense	213,455	-	213,455	156,513	369,969		369,969
12 Taxes other than Income Taxes	176,899	-	176,899	(711)	176,189		176,189
13 Income Taxes	7,390	-	7,390	(216,103)	(208,713)	280,758	72,045
14	<b>\$ 2,790,550</b>	<b>\$ (1,167,036)</b>	<b>\$ 1,623,514</b>	<b>\$ (6,469)</b>	<b>\$ 1,617,045</b>	<b>\$ 280,758</b>	<b>\$ 1,897,803</b>
15							
16 <b>Utility Net Income</b>	<b>\$ (195,550)</b>	<b>\$ 6,616</b>	<b>\$ (188,933)</b>	<b>\$ (84,302)</b>	<b>\$ (273,235)</b>	<b>\$ 431,645</b>	<b>\$ 158,410</b>
17							
18							
19 Rate Base			<u>\$ 2,152,312</u>		<u>\$ 2,152,312</u>		<u>\$ 2,152,312</u>
20							
21 Rate of Return on Rate Base			(8.78%)		(12.69%)		7.36%



Liberty Utilities (EnergyNorth)  
Operating Income Statement - Detail - EnergyNorth  
Test Year With Known and Measurable Changes

Source

RR-EN-3

RR-EN-3

Line	Account	Account Number	Test Year Ended December 31, 2016	Cost of Gas & LDAC	Distribution Operating Income	Known and Measurable Adjustments	Test Year At Current Rates	Labor	Labor Pro Forma
1	<b>OPERATION AND MAINTENANCE EXPENSES</b>								
2	<b>O&amp;M - Gas Production</b>								
3	Operation Supervision and Engineering	710	\$ 319,557		\$ 319,557	\$ 13,680	\$ 333,238	\$ 285,347	\$ 299,027
4	Liquefied Petroleum Gas Expenses	717	252,396		252,396	11,202	263,598	233,653	244,855
5	Liquefied Petroleum Gas	728	45,557		45,557	621	46,178	12,953	13,574
6	Miscellaneous Production Expenses	735	379,344		379,344	8,914	388,258	185,919	194,832
7	Maintenance of Production Equipment	742	72,133		72,133	-	72,133	-	-
8	Natural Gas City Gate Purchases	804	(16,299,847)	16,299,847	-	-	-	-	-
9	Other Gas Purchases	805	60,771,419	(60,771,419)	-	-	-	-	-
10	Gas Withdrawn from Storage	808	1,255,384	(1,255,384)	-	-	-	-	-
11	Operation Labor and Expenses	841	2,427		2,427	116	2,543	2,427	2,543
12	Other Expenses	846	(1,988,285)		(1,988,285)	-	(1,988,285)	-	-
13	<i>Total O&amp;M - Gas Production</i>		<b>\$ 44,810,084</b>	<b>\$ (45,726,956)</b>	<b>\$ (916,872)</b>	<b>\$ 34,533</b>	<b>\$ (882,338)</b>	<b>\$ 720,299</b>	<b>\$ 754,832</b>
14									
15	<b>O&amp;M - Distribution Expenses</b>								
16	Measuring and Regulating Station Expenses (Transmission)	857	\$ 30,299		\$ 30,299	\$ -	\$ 30,299	\$ -	\$ -
17	Maintenance of Mains (Transmission)	863	5,483		5,483	(125)	5,358	(2,603)	(2,728)
18	Operation Supervision and Engineering (Transmission)	870	1,686,434		1,686,434	38,773	1,725,207	808,733	847,506
19	Distribution Load Dispatching	871	242,795		242,795	9,853	252,649	205,519	215,372
20	Mains Services Expenses	874	4,691,554		4,691,554	148,095	4,839,649	3,088,970	3,237,065
21	Measuring and Regulating Station Expenses - General	875	123,901		123,901	5,940	129,841	123,901	129,841
22	Measuring and Regulating Station Expenses - Industrial	876	14,098		14,098	438	14,536	9,131	9,569
23	Meter and House Regulator Expenses	878	1,730,441		1,730,441	69,611	1,800,052	1,451,946	1,521,556
24	Customer Installations Expenses	879	2,331		2,331	112	2,443	2,331	2,443
25	Other Expenses	880	903,449		903,449	21,308	924,757	444,445	465,753
26	Rents	881	12,098		12,098	-	12,098	-	-
27	Maintenance Supervision and Engineering	885	-		-	-	-	-	-
28	Maintenance of Structures and Improvements	886	96,985		96,985	3,512	100,497	73,244	76,755
29	Maintenance of Mains	887	1,644,243		1,644,243	30,284	1,674,527	631,674	661,958
30	Maintenance of Measuring and Regulating Station Expenses	889	54,565		54,565	1,411	55,977	29,440	30,851
31	Maintenance of Services	892	640,956		640,956	16,204	657,159	337,981	354,185
32	Maintenance of Meters and House Regulators	893	235,276		235,276	6,926	242,202	144,457	151,383
33	Maintenance of Other Equipment	894	6,216		6,216	129	6,346	2,699	2,828
34	<i>Total O&amp;M - Distribution</i>		<b>\$ 12,121,123</b>	<b>\$ -</b>	<b>\$ 12,121,123</b>	<b>\$ 352,472</b>	<b>\$ 12,473,595</b>	<b>\$ 7,351,866</b>	<b>\$ 7,704,339</b>
35	<i>Total O&amp;M - Gas Production and Distribution</i>		<b>\$ 56,931,207</b>	<b>\$ (45,726,956)</b>	<b>\$ 11,204,252</b>	<b>\$ 387,006</b>	<b>\$ 11,591,257</b>	<b>\$ 8,072,165</b>	<b>\$ 8,459,171</b>
36									
37	<b>Customer Accounts Expenses</b>								
38	Supervision	901	\$ 190,994		\$ 190,994	\$ 8,468	\$ 199,462	\$ 176,623	\$ 185,091
39	Meter Reading Expenses	902	364,666		364,666	16,781	381,446	350,010	366,790
40	Customer Records and Collection Expenses	903	3,771,514		3,771,514	132,966	3,904,481	2,339,421	2,451,580
41	Uncollectible Accounts	904.0	1,491,362		1,491,362	-	1,491,362	-	-
42	Bad Debt Expense - Commodity	904.1	(1,323,925)	1,323,925	-	-	-	-	-
43	Miscellaneous Customer Accounts Expenses	905	(19,398)		(19,398)	-	(19,398)	-	-
44	<i>Total Customer Accounting</i>		<b>\$ 4,475,212</b>	<b>\$ 1,323,925</b>	<b>\$ 5,799,138</b>	<b>\$ 158,215</b>	<b>\$ 5,957,352</b>	<b>\$ 2,866,053</b>	<b>\$ 3,003,461</b>
45									
46	<b>Customer Service and Informational &amp; Sales Expenses</b>								
47	Cust Assistance	908	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
48	Cust Service Misc	910	2,338		2,338	183	2,521	3,811	3,994
49	Sales & Advertising	912	155,476		155,476	5,306	160,782	110,663	115,969
50	<i>Total Customer Service and Informational &amp; Sales Expenses</i>		<b>\$ 157,814</b>	<b>\$ -</b>	<b>\$ 157,814</b>	<b>\$ 5,488</b>	<b>\$ 163,302</b>	<b>\$ 114,474</b>	<b>\$ 119,963</b>
51	<i>Total Customer Accounts, Customer Service and Informational</i>		<b>\$ 4,633,026</b>	<b>\$ 1,323,925</b>	<b>\$ 5,956,952</b>	<b>\$ 163,703</b>	<b>\$ 6,120,655</b>	<b>\$ 2,980,528</b>	<b>\$ 3,123,424</b>
52									
53	<b>Administrative and General Expenses</b>								
54	A&G Salaries	920.0	\$ 3,547,265		\$ 3,547,265	\$ 166,156	\$ 3,713,421	\$ 3,465,684	\$ 3,631,840
55	A&G Salaries - LU Head Office	920.1	1,475,737		1,475,737	-	1,475,737	Allocated costs	-
56	Office Supplies and Expenses	921	1,190,181		1,190,181	-	1,190,181	-	-
57	Administrative Expenses Transferred	922.0	(6,399,508)		(6,399,508)	(523,546)	(6,923,054)	Allocated costs	-
58	LU Labor Allocations Capitalized	922.1	(1,084,868)		(1,084,868)	-	(1,084,868)	-	-
59	Outside Services Employed	923.0	612,935		612,935	-	612,935	-	-
60	Allocated LU Head Office	923.1	3,748,438		3,748,438	-	3,748,438	-	-
61	Property Insurance	924	38,113		38,113	-	38,113	-	-
62	Injuries and Damages	925	877,844		877,844	-	877,844	-	-
63	Employee Pensions and Benefits	926	6,338,058		6,338,058	804,009	7,142,067	-	-
64	Regulatory Commission Expenses	928	634,272		634,272	59,068	693,340	-	-
65	Miscellaneous General Expenses	930	(129,230)		(129,230)	-	(129,230)	-	-
66	Rents	931	44,158		44,158	52,806	96,964	-	-
67	Maintenance of General Plant	932	133,881		133,881	-	133,881	-	-
68	<i>Total Administrative &amp; General</i>		<b>\$ 11,027,275</b>	<b>\$ -</b>	<b>\$ 11,027,275</b>	<b>\$ 558,494</b>	<b>\$ 11,585,769</b>	<b>\$ 3,465,684</b>	<b>\$ 3,631,840</b>
69	<b>Total Operation and Maintenance Expenses</b>		<b>\$ 72,591,509</b>	<b>\$ (44,403,031)</b>	<b>\$ 28,188,478</b>	<b>\$ 1,109,203</b>	<b>\$ 29,297,681</b>	<b>\$ 14,518,377</b>	<b>\$ 15,214,435</b>
70									
71	<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>								
72	Depreciation Expense	403	\$ 11,610,051		\$ 11,610,051	\$ 644,820	\$ 12,254,871		
73	Amortization - Intangibles	405	2,123,142		2,123,142	255,370	2,378,512		
74	Regulatory Debits	407.3	409,200		409,200	(227,873)	181,327		
75	Regulatory Credits - Amortization of Regulatory Assets	407.4	2,217,552	(2,217,552)	-	3,854,214	3,854,214		
76	<i>Total Depreciation and Amortization Expense</i>		<b>\$ 16,359,945</b>	<b>\$ (2,217,552)</b>	<b>\$ 14,142,392</b>	<b>\$ 4,526,531</b>	<b>\$ 18,668,924</b>		



Liberty Utilities (EnergyNorth)  
Operating Income Statement - Detail - EnergyNorth  
Test Year With Known and Measurable Changes

		<i>Source</i>		<i>RR-EN-3</i>				<i>RR-EN-3</i>	
Line	Account	Account Number	Test Year Ended December 31, 2016	Cost of Gas & LDAC	Distribution Operating Income	Known and Measurable Adjustments	Test Year At Current Rates	Labor	Labor Pro Forma
77									
78	<b>TAXES OTHER THAN INCOME TAXES</b>								
79	Taxes other than Income Taxes - Payroll Taxes	408	\$ 1,594,187		\$ 1,594,187	\$ 76,430	\$ 1,670,618		
80	Taxes other than Income Taxes - Property Taxes	408	8,466,333		8,466,333	581,870	9,048,203		
81	<i>Total Taxes other than Income Taxes</i>		<u>\$ 10,060,520</u>	<u>\$ -</u>	<u>\$ 10,060,520</u>	<u>\$ 658,300</u>	<u>\$ 10,718,820</u>		
82									
83	<b>FEDERAL / STATE INCOME TAXES</b>								
84	Income Tax Expense	409-410	\$ 6,359,035	\$ -	\$ 6,359,035	\$ (3,992,553)	\$ 2,366,482		
85	<i>Subtotal - Income Tax</i>		<u>\$ 6,359,035</u>	<u>\$ -</u>	<u>\$ 6,359,035</u>	<u>\$ (3,992,553)</u>	<u>\$ 2,366,482</u>		
86									
87	<b>RATEMAKING ADJUSTMENT PER DG 11-040</b>					\$ (1,325,000)	\$ (1,325,000)		
88									
89	<b>TOTAL EXPENSES</b>		<u>\$ 105,371,008</u>	<u>\$ (46,620,583)</u>	<u>\$ 58,750,425</u>	<u>\$ 976,482</u>	<u>\$ 59,726,907</u>	<u>\$ 14,518,377</u>	<u>\$ 15,214,435</u>
90									
91	<b>REVENUES</b>								
92	Operating Revenue		\$ 119,202,714	\$ (50,212,647)	\$ 68,990,067	\$ 359,364	\$ 69,349,431		
93	Other Revenue		850,935		850,935	18,348	869,284		
94	<b>Total Revenue</b>		<u>\$ 120,053,649</u>	<u>\$ (50,212,647)</u>	<u>\$ 69,841,002</u>	<u>\$ 377,713</u>	<u>\$ 70,218,715</u>		
95									
96	<b>UTILITY NET INCOME</b>		<u>\$ 14,682,641</u>	<u>\$ (3,592,064)</u>	<u>\$ 11,090,577</u>	<u>\$ (598,769)</u>	<u>\$ 10,491,808</u>		
97									
98	<b>TOTAL RATE BASE</b>	<i>RR-EN-5</i>	<u>\$ 249,876,373</u>		<u>\$ 249,876,373</u>		<u>\$ 249,876,373</u>		
99									
100	Income Tax Rate		30.22%		36.44%		18.40%		
101									
102	Rate of Return		5.88%		4.44%		4.20%		



**Liberty Utilities (Keene)**  
**Operating Income Statement - Detail- Keene**  
**Test Year With Known and Measurable Changes**  
**Keene**

Line	Account	Account Number	RR-K-3				RR-K-3	
			Test Year Ended December 31, 2016	Cost of Gas	Distribution Operating Income	Known and Measurable Adjustments	Test Year At Current Rates	Labor Labor Adjustment
1	<b>OPERATING AND MAINTENANCE EXPENSES</b>							
2	<b>O&amp;M- Gas Production</b>							
3	Gas Mixing Expense	733	\$ (9,365)		\$ (9,365)	\$ (3,081)	\$ (12,446)	\$ (9,365) \$ (12,446)
4	Miscellaneous Production Expenses	735	(11,255)		(11,255)	0	(11,255)	0 0
5	Natural Gas City Gate Purchases	804	24,816	(24,816)	0	0	0	0 0
6	Other Gas Purchases	805	1,160,420	(1,160,420)	0	0	0	0 0
7	Gas Withdrawn from Storage	808	(18,200)	18,200	0	0	0	0 0
8			<u>\$ 1,146,416</u>	<u>\$ (1,167,036)</u>	<u>\$ (20,620)</u>	<u>\$ (3,081)</u>	<u>\$ (23,701)</u>	<u>\$ (9,365) \$ (12,446)</u>
9	<b>O&amp;M- Distribution</b>							
10	Mains Services Expenses	874	\$ 60,249		\$ 60,249	\$ -	\$ 60,249	\$ - \$ -
11	Customer Installations Expenses	879	21,368		21,368	35,082	56,450	15,447 20,528
12	Other Expenses	880	63,075		63,075	996	64,071	3,028 4,024
13	Maintenance of Structures and Improvements	886	20,634		20,634	2,125	22,760	6,460 8,586
14	Maintenance of Mains	887	(5,085)		(5,085)	(863)	(5,948)	(2,624) (3,487)
15	Maintenance of Services	892	16,421		16,421	4,433	20,855	13,476 17,909
16	Maintenance of Meters and House Regulators	893	53,267		53,267	14,800	68,068	44,989 59,790
17	Maintenance of Other Equipment	894	6,945		6,945	395	7,340	1,201 1,596
18			<u>\$ 236,876</u>	<u>\$ -</u>	<u>\$ 236,876</u>	<u>\$ 56,968</u>	<u>\$ 293,844</u>	<u>\$ 81,977 \$ 108,945</u>
19	<b>Customer Accounting</b>							
20	Meter Reading Expenses	902	\$ 20,052		\$ 20,052	\$ 6,544	\$ 26,596	\$ 19,891 \$ 26,435
21	Customer Records and Collection Expenses	903	(1,264)		(1,264)	(1,146)	(2,410)	(3,482) (4,628)
22	Uncollectible Accounts	904	(21,993)		(21,993)	35,914	13,920	0 0
23	Total Customer Accounting		<u>\$ (3,205)</u>	<u>\$ -</u>	<u>\$ (3,205)</u>	<u>\$ 41,312</u>	<u>\$ 38,107</u>	<u>\$ 16,409 \$ 21,808</u>
24								
25	<b>ADMINISTRATIVE AND GENERAL</b>							
26	A&G Salaries	920	\$ 248,926		\$ 248,926	\$ 81,890	\$ 330,816	\$ 248,926 \$ 330,816
27	Office Supplies and Expenses	921.0	98,677		98,677	0	98,677	0 0
28	Office Supplies and Expenses - Utilities	921.2	0		0	0	0	0 0
29	Outside Services Employed	923	357		357	0	357	0 0
30	Property Insurance	924	(2,183)		(2,183)	0	(2,183)	0 0
31	Injuries and Damages	925	197,006		197,006	0	197,006	0 0
32	Employee Pensions and Benefits	926	209,036		209,036	(123,522)	85,514	0 0
33	Regulatory Commission Expenses	928	11,812		11,812	264	12,076	0 0
34	Miscellaneous General Expenses	930	200,000		200,000	0	200,000	0 0
35	Rents	931	49,087		49,087	0	49,087	0 0
36	Total Administrative & General		<u>\$ 1,012,719</u>	<u>\$ -</u>	<u>\$ 1,012,719</u>	<u>\$ (41,367)</u>	<u>\$ 971,351</u>	<u>\$ 248,926 \$ 330,816</u>
37	<b>Total Operating Expenses</b>		<u>\$ 2,392,805</u>	<u>\$ (1,167,036)</u>	<u>\$ 1,225,769</u>	<u>\$ 53,832</u>	<u>\$ 1,279,600</u>	<u>\$ 337,947 \$ 449,122</u>
38								
39	<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>							
40	Depreciation Expense	403	\$ 213,455		\$ 213,455	\$ 156,513	\$ 369,969	
41	Total Depreciation Expense		<u>\$ 213,455</u>	<u>\$ -</u>	<u>\$ 213,455</u>	<u>\$ 156,513</u>	<u>\$ 369,969</u>	
42								
43	<b>TAXES OTHER THAN INCOME TAXES</b>							
44	Taxes other than Income Taxes - Payroll Taxes	408	\$ 32,044		\$ 32,044	\$ 10,542	\$ 42,586	
45	Taxes other than Income Taxes - Property Taxes	408	144,855		144,855	(11,252)	133,603	
46	Subtotal - Taxes other than Income Taxes		<u>\$ 176,899</u>	<u>\$ -</u>	<u>\$ 176,899</u>	<u>\$ (711)</u>	<u>\$ 176,189</u>	
47								
48	<b>FEDERAL / STATE INCOME TAXES</b>							
49	Income Tax Expense	410	\$ 7,390		\$ 7,390	\$ (216,103)	\$ (208,713)	
50	Subtotal - Income Tax		<u>\$ 7,390</u>	<u>\$ -</u>	<u>\$ 7,390</u>	<u>\$ (216,103)</u>	<u>\$ (208,713)</u>	
51								
52	<b>Total Expenses</b>		<u>\$ 2,790,550</u>	<u>\$ (1,167,036)</u>	<u>\$ 1,623,514</u>	<u>\$ (6,469)</u>	<u>\$ 1,617,045</u>	<u>\$ 337,947 \$ 449,122</u>
53								
54	<b>Revenue</b>							
55	Metered sales to Residential Customers	480	631,251	(245,989)	385,263	(90,771)	294,492	
56	Metered sales to Commercial Customers	481	1,951,774	(914,431)	1,037,342	0	1,037,342	
57	Misc Service Revenues	488	11,975		11,975	0	11,975	
58	<b>Total Revenue</b>		<u>\$ 2,595,000</u>	<u>\$ (1,160,420)</u>	<u>\$ 1,434,580</u>	<u>\$ (90,771)</u>	<u>\$ 1,343,810</u>	
59								
60	<b>Utility Net Income</b>		<u>\$ (195,550)</u>	<u>\$ 6,616</u>	<u>\$ (188,933)</u>	<u>\$ (84,302)</u>	<u>\$ (273,235)</u>	
61								
62	<b>TOTAL RATE BASE</b>		<u>\$ 2,152,312</u>		<u>\$ 2,152,312</u>		<u>\$ 2,152,312</u>	
63								
64	Income Tax Rate		-3.78%		-3.91%		76.39%	
65								
66	Rate of Return		-9.09%		-8.78%		-12.69%	



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**Liberty Utilities (EnergyNorth)**  
**Weighted Average Cost of Capital**  
**Test Year Ended December 31, 2016**

<b>Line</b>	<b>Description</b>	<b>Capital Structure</b>	<b>Cost of Capital</b>	<b>Weighted Cost of Capital</b>	<b>Tax Rate</b>	<b>Pre-Tax</b>
1	Common Stock	50.00%	10.30%	5.15%	39.41%	8.50%
2	Long-Term Debt	50.00%	4.425%	2.21%		2.21%
3		100.00%		7.36%		10.71%



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**Liberty Utilities (EnergyNorth)**  
**Rate Base - EnergyNorth**  
**Balances at December 31, 2016**

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Rate Base</b>
1	Utility Plant (Balance 12/31/2016)	RR-EN-3-5	\$ 475,493,896
2	Depreciation Allowance (Balance 12/31/2016)	RR-EN-3-5	(156,434,621)
3	Net Utility plant		<u>\$ 319,059,274</u>
4			
5	Materials and Supplies (13-month Average)	RR-EN-5-1	\$ 6,833,143
6	Prepayments (13-month Average)	RR-EN-5-1	2,704,979
7	Customer Deposits (13-month Average)	RR-EN-5-1	(1,774,868)
8			
9	Cash Working Capital	RR-EN-5-2	\$ 2,635,735
10			
11	Deferred Tax Liability, Net (Balance 12/31/2016)	RR-EN-5WP1	\$ (79,581,891)
12			
13	<b>Rate Base</b>		<u><b>\$ 249,876,373</b></u>



**Liberty Utilities (EnergyNorth)**  
**Rate Base Quarterly Balances - EnergyNorth**  
**Test Year Ended December 31, 2016**

Line	Description	2015 Q4	2016 Q1	2016 Q2	2016 Q3	2016 Q4	5 Quarter Average
1	<b>Materials and Supplies</b>						
2	Plant Supplies	\$ 3,090,778	\$ 3,270,930	\$ 3,237,327	\$ 3,147,194	\$ 3,108,608	\$ 3,170,967
3	Gas Stored Underground	3,650,875	1,867,638	2,185,128	3,049,886	2,796,536	2,710,013
4	Fuel Stock - Propane	1,116,257	697,834	681,382	950,850	975,209	884,306
5	UG Storage - LNG	80,382	57,759	62,938	66,426	71,783	67,857
6		<u>\$ 7,938,290</u>	<u>\$ 5,894,161</u>	<u>\$ 6,166,774</u>	<u>\$ 7,214,356</u>	<u>\$ 6,952,136</u>	<u>\$ 6,833,143</u>
7							
8	<b>Prepayments</b>						
9	Prepays	\$ 499,267	\$ 442,603	\$ 166,819	\$ 132,102	\$ 127,015	\$ 273,561
10	Prepaid Municipal Property Tax	2,542,504	1,110,476	3,180,606	1,698,031	3,625,473	2,431,418
11		<u>\$ 3,041,771</u>	<u>\$ 1,553,079</u>	<u>\$ 3,347,425</u>	<u>\$ 1,830,133</u>	<u>\$ 3,752,488</u>	<u>\$ 2,704,979</u>
12							
13	<b>Customer Deposits</b>						
14	Customer Deposits	\$(1,751,946)	\$(1,767,603)	\$(1,703,949)	\$(1,637,777)	\$(1,723,598)	\$(1,716,974)
15	Accrued Interest	(70,015)	(70,015)	(70,015)	(70,015)	(9,407)	(57,893)
16		<u>\$(1,821,961)</u>	<u>\$(1,837,618)</u>	<u>\$(1,773,964)</u>	<u>\$(1,707,792)</u>	<u>\$(1,733,004)</u>	<u>\$(1,774,868)</u>



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**Liberty Utilities (EnergyNorth)**  
**Cash Working Capital - EnergyNorth**  
**Test Year Ended December 31, 2016**

Line	Description	Reference	Test Year Pro Forma
1	<b>O&amp;M Expenses</b>		
2	Distribution, before Adjustments	RR-EN-2-1	\$ 58,750,425
3	Less: Depreciation and Amortization	RR-EN-2-1	(14,142,392)
4	Less: Deferred Income Taxes	RR-EN-2-1-WP	(6,128,035)
5	Known and Measurable Adjustments (excluding depreciation and amortization)	RR-EN-2-1	(2,225,049)
6			<u>\$ 36,254,948</u>
7			
8	Cash Working Capital Required- Days	26.53	<u>7.27%</u>
9			
10	<b>Cash Working Capital Required</b>		<u><b>\$ 2,635,735</b></u>



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**Liberty Utilities (Keene)**  
**Rate Base - Keene**  
**Balances at December 31, 2016**

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Rate Base</b>
1	Utility Plant (Balance 12/31/2016)	RR-K-3-04	\$ 4,690,027
2	Depreciation Allowance (Balance 12/31/2016)	RR-K-3-04	(2,297,980)
3	Net Utility plant		<u>\$ 2,392,047</u>
4			
5	Materials and Supplies (13-month Average)	RR-K-5-1	\$ 115,674
6	Prepayments (13-month Average)	RR-K-5-1	28,454
7	Customer Deposits (13-month Average)	RR-K-5-1	(882)
8			
9	Cash Working Capital	RR-K-5-2	\$ 90,125
10			
11	Deferred Tax Liability, Net (Balance 12/31/2016)	RR-K-5WP2	\$ (473,107)
12			
13	<b>Rate Base</b>		<u><u><b>\$ 2,152,312</b></u></u>



**Liberty Utilities (Keene)**  
**Rate Base Quarterly Balances - Keene**  
**Test Year Ended December 31, 2016**

Line	Description	2015 Q4	2016 Q1	2016 Q2	2016 Q3	2016 Q4	5 Quarter Average
1	<b>Materials and Supplies</b>						
2	Plant Supplies	\$ 97,549	\$ 98,879	\$ 115,860	\$ 142,219	\$ 123,863	\$ 115,674
3		<u>\$ 97,549</u>	<u>\$ 98,879</u>	<u>\$ 115,860</u>	<u>\$ 142,219</u>	<u>\$ 123,863</u>	<u>\$ 115,674</u>
4							
5	<b>Prepayments</b>						
6	Prepays	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600		\$ 1,600
7	Prepaid Municipal Property Tax	50,498	(11,680)	37,745	(6,887)	64,595	26,854
8		<u>\$ 52,098</u>	<u>\$ (10,080)</u>	<u>\$ 39,345</u>	<u>\$ (5,287)</u>	<u>\$ 64,595</u>	<u>\$ 28,454</u>
9							
10	<b>Customer Deposits</b>						
11	Customer Deposits	\$ -	\$ (1,775)	\$ (1,310)	\$ (925)	\$ (400)	\$ (882)
12		<u>\$ -</u>	<u>\$ (1,775)</u>	<u>\$ (1,310)</u>	<u>\$ (925)</u>	<u>\$ (400)</u>	<u>\$ (882)</u>



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**Liberty Utilities (Keene)**  
**Cash Working Capital - Keene**  
**Test Year Ended December 31, 2016**

Line	Description	Reference	Test Year Pro Forma
1	<b>O&amp;M Expenses</b>		
2	Distribution, before Adjustments	RR-K-2-1	\$ 1,623,514
3	Less: Depreciation and Amortization	RR-K-2-1	\$ (213,455)
4	Less: Deferred Income Taxes	RR-K-2-1	\$ (7,390)
5	Known and Measurable Adjustments (excluding depreciation and amortization)	RR-K-2	(162,982)
6			<u>\$ 1,239,686</u>
7			
8	Cash Working Capital Required- Days	26.53	7.27%
9			
10	<b>Cash Working Capital Required</b>		<u><u>\$ 90,125</u></u>



**Liberty Utilities (Energy/North)**  
**Summary of Adjustments**  
**Test Year Ended December 31, 2016**

	<a href="#">Adjustment 1</a>	<a href="#">Adjustment 2</a>	<a href="#">Adjustment 3</a>	<a href="#">Adjustment 4</a>	<a href="#">Adjustment 5</a>	<a href="#">Adjustment 6</a>	<a href="#">Adjustment 7</a>	<a href="#">Adjustment 8</a>	<a href="#">Adjustment 9</a>	<a href="#">Adjustment 10</a>
598,769	(377,713)	696,058	76,430	280,464	644,820	3,881,711	581,870	(1,660,930)	(2,331,623)	132,682

Line	Account	Account Number	Total	Revenue Adjustments	Salary and Wage Expense	Payroll Tax Expense	Pension and Benefits Expense	Depreciation Expense	Amortization Expense	Property Tax	Income Tax Expense - Historical Test Year	Income Tax Expense - Pro Forma Test Year at Current Rates	Other Adjustments	Historical Test Year Labor Expense	% Total Labor
1	<b>OPERATION AND MAINTENANCE EXPENSES</b>														
2	<b>O&amp;M - Gas Production</b>														
3	Operation Supervision and Engineering	710	\$ 13,680		\$ 13,680									\$ 285,347	1.97%
4	Liquefied Petroleum Gas Expenses	717	11,202		11,202									233,653	1.61%
5	Liquefied Petroleum Gas	728	621		621									12,953	0.09%
6	Miscellaneous Production Expenses	735	8,914		8,914									185,919	1.28%
7	Maintenance of Production Equipment	742	0		0									0	0.00%
8	Natural Gas City Gate Purchases	804	0		0									0	0.00%
9	Other Gas Purchases	805	0		0									0	0.00%
10	Gas Withdrawn from Storage	808	0		0									0	0.00%
11	Operation Labor and Expenses	841	116		116									2,427	0.02%
12	Other Expenses	846	0		0									0	0.00%
13	<i>Total O&amp;M - Gas Production</i>		<i>\$ 34,533</i>	<i>\$ -</i>	<i>\$ 34,533</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 720,299</i>	<i>4.96%</i>
14	<b>O&amp;M - Distribution Expenses</b>														
15	Measuring and Regulating Station Expenses (Transmission)	857	\$ -		\$ -									\$ -	0.00%
16	Maintenance of Mains (Transmission)	863	(125)		(125)									(2,603)	-0.02%
17	Operation Supervision and Engineering (Transmission)	870	38,773		38,773									808,733	5.57%
18	Distribution Load Dispatching	871	9,853		9,853									205,519	1.42%
19	Mains Services Expenses	874	148,095		148,095									3,088,970	21.28%
20	Measuring and Regulating Station Expenses - General	875	5,940		5,940									123,901	0.85%
21	Measuring and Regulating Station Expenses - Industrial	876	438		438									9,131	0.06%
22	Meter and House Regulator Expenses	878	69,611		69,611									1,451,946	10.00%
23	Customer Installations Expenses	879	112		112									2,331	0.02%
24	Other Expenses	880	21,308		21,308									444,445	3.06%
25	Rents	881	0		0									0	0.00%
26	Maintenance Supervision and Engineering	885	0		0									0	0.00%
27	Maintenance of Structures and Improvements	886	3,512		3,512									73,244	0.50%
28	Maintenance of Mains	887	30,284		30,284									631,674	4.35%
29	Maintenance of Measuring and Regulating Station Expenses	889	1,411		1,411									29,440	0.20%
30	Maintenance of Services	892	16,204		16,204									337,981	2.33%
31	Maintenance of Meters and House Regulators	893	6,926		6,926									144,457	0.99%
32	Maintenance of Other Equipment	894	129		129									2,699	0.02%
33	<i>Total O&amp;M - Distribution</i>		<i>352,472</i>	<i>0</i>	<i>352,472</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>7,351,866</i>	<i>50.64%</i>
34	<i>Total O&amp;M - Gas Production and Distribution</i>		<i>\$ 387,006</i>	<i>\$ -</i>	<i>\$ 387,006</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 8,072,165</i>	<i>55.60%</i>
35	<b>Customer Accounts Expenses</b>														
36	Supervision	901	\$ 8,468		\$ 8,468									\$ 176,623	1.22%
37	Meter Reading Expenses	902	16,781		16,781									350,010	2.41%
38	Customer Records and Collection Expenses	903	132,966		112,159								20,807	2,339,421	16.11%
39	Uncollectible Accounts	904.0	0		0									0	0.00%
40	Bad Debt Expense - Commodity	904.1	0		0									0	0.00%
41	Miscellaneous Customer Accounts Expenses	905	0		0									0	0.00%
42	<i>Total Customer Accounting</i>		<i>\$ 158,215</i>	<i>\$ -</i>	<i>\$ 137,408</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 20,807</i>	<i>\$ 2,866,053</i>	<i>19.74%</i>
43	<b>Customer Service and Informational &amp; Sales Expenses</b>														
44	Cust Assistance	908	\$ -		\$ -									\$ -	0.00%
45	Cust Service Misc	910	183		183									3,811	0.03%
46	Sales & Advertising	912	5,306		5,306									110,663	0.76%
47	<i>Total Customer Service and Informational &amp; Sales Expenses</i>		<i>5,488</i>	<i>0</i>	<i>5,488</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>114,474</i>	<i>0.79%</i>
48	<i>Total Customer Accounts, Customer Service and Informational</i>		<i>\$ 163,703</i>	<i>\$ -</i>	<i>\$ 142,896</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 20,807</i>	<i>\$ 2,980,528</i>	<i>20.53%</i>
49	<b>Administrative and General Expenses</b>														
50	A&G Salaries	920.0	\$ 166,156		\$ 166,156									\$ 3,465,684	23.87%
51	A&G Salaries - LU Head Office	920.1	0		0									Allocated costs	0.00%
52	Office Supplies and Expenses	921.0	0		0									0	0.00%
53	Administrative Expenses Transferred	922.0	(523,546)		0		(523,546)							Allocated costs	0.00%
54	LU Labor Allocations Capitalized	922.1	0		0									0	0.00%
55	Outside Services Employed	923.0	0		0									0	0.00%
56	Allocated LU Head Office	923.1	0		0									0	0.00%
57	Property Insurance	924	0		0									0	0.00%
58	Injuries and Damages	925	0		0									0	0.00%
59	Employee Pensions and Benefits	926	804,009		0		804,009							0	0.00%
60	Regulatory Commission Expenses	928	59,068		0								59,068	0	0.00%
61	Miscellaneous General Expenses	930	0		0									0	0.00%
62	Rents	931	52,806		0								52,806	0	0.00%



**Liberty Utilities (EnergyNorth)**  
**Summary of Adjustments**  
**Test Year Ended December 31, 2016**

	<a href="#">Adjustment 1</a>	<a href="#">Adjustment 2</a>	<a href="#">Adjustment 3</a>	<a href="#">Adjustment 4</a>	<a href="#">Adjustment 5</a>	<a href="#">Adjustment 6</a>	<a href="#">Adjustment 7</a>	<a href="#">Adjustment 8</a>	<a href="#">Adjustment 9</a>	<a href="#">Adjustment 10</a>
598,769	(377,713)	696,058	76,430	280,464	644,820	3,881,711	581,870	(1,660,930)	(2,331,623)	132,682

Line	Account	Account Number	Total	Revenue Adjustments	Salary and Wage Expense	Payroll Tax Expense	Pension and Benefits Expense	Depreciation Expense	Amortization Expense	Property Tax	Income Tax Expense - Historical Test Year	Income Tax Expense - Pro Forma Test Year at Current Rates	Other Adjustments	Historical Test Year Labor Expense	% Total Labor
66	Maintenance of General Plant	932	0											0	0.00%
67	Total Administrative & General		558,494	0	166,156	0	280,464	0	0	0	0	0	111,875	3,465,684	23.87%
68	Total Operation and Maintenance Expenses		\$ 1,109,203	\$ -	\$ 696,058	\$ -	\$ 280,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,682	\$ 14,518,377	100.00%
69															
70	DEPRECIATION AND AMORTIZATION EXPENSE														
71	Depreciation Expense	403.0	\$ 644,820					\$ 644,820							
72	Amortization - Intangibles	405.0	255,370						255,370						
73	Regulatory Debits	407.3	(227,873)						(227,873)						
74	Regulatory Credits - Amortization of Regulatory Assets	407.4	3,854,214						3,854,214						
75	Total Depreciation and Amortization Expense		\$ 4,526,531	\$ -	\$ -	\$ -	\$ -	\$ 644,820	\$ 3,881,711	\$ -	\$ -	\$ -	\$ -		
76															
77	TAXES OTHER THAN INCOME TAXES														
78	Taxes other than Income Taxes - Payroll Taxes	408	\$ 76,430		\$ 76,430										
79	Taxes other than Income Taxes - Property Taxes	408	581,870							581,870					
80	Total Taxes other than Income Taxes		\$ 658,300	\$ -	\$ -	\$ 76,430	\$ -	\$ -	\$ -	\$ 581,870	\$ -	\$ -	\$ -		
81															
82	FEDERAL / STATE INCOME TAXES														
83	Income Tax Expense		\$ (3,992,553)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,660,930)	\$ (2,331,623)	\$ -		
84															
85	RATEMAKING ADJUSTMENT PER DG 11-040		\$ (1,325,000)												
86															
87	TOTAL EXPENSES		\$ 976,482	\$ -	\$ 696,058	\$ 76,430	\$ 280,464	\$ 644,820	\$ 3,881,711	\$ 581,870	\$ (1,660,930)	\$ (2,331,623)	\$ 132,682		
88															
89	REVENUES														
90	Operating Revenue		\$ 359,364	\$ 359,364											
91	Other Revenue		18,348	18,348											
92	Total Revenue		\$ 377,713	\$ 377,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
93															
94	UTILITY NET INCOME		\$ (598,769)	\$ 377,713	\$ (696,058)	\$ (76,430)	\$ (280,464)	\$ (644,820)	\$ (3,881,711)	\$ (581,870)	\$ 1,660,930	\$ 2,331,623	\$ (132,682)		



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 1**  
**Revenue Adjustments**

Line	Description	Current Amounts (12/31/2016 Test Year)	Source/Notes
1	<b>Operating Revenue</b>	\$ 68,990,067	Trial Balance
2			
3	<u>Adjustments to Operating Revenue</u>		
4	Adjustment to Remove Actual Test Year Unbilled Revenue	\$ (2,269,372)	Input (Table 1 of Simek-Therrien Testimony)
5	Non-recurring Test Year Adjustments to Revenue	15,968	Input (Table 1 of Simek-Therrien Testimony)
6	Adjustment for Normal Unbilled Revenue	121,530	Input (Table 1 of Simek-Therrien Testimony)
7	Weather Normalization Adjustment	1,987,559	Input (Table 1 of Simek-Therrien Testimony)
8	Annualization Adjustment (CIBS)	98,531	Input (Table 1 of Simek-Therrien Testimony)
9	Removal of 2016 Concord Steam Revenue	(281,849)	Input (Table 2 of Simek-Therrien Testimony)
10	Anticipated new Concord Steam Annual Revenue	660,735	Input (Table 2 of Simek-Therrien Testimony)
11	iNATGAS Minimum Annual Transportation Quantity Adjustment	18,300	iNATGAS @MinTQ
12	Annualize Special Contract for October 1 Adjustment	7,963	Annualize special contract for GDP/IDP adjustment made October 1
13	Pro Forma Operating Revenue	\$ 69,349,431	
14			
15	<b>Total Adjustment to Operating Revenues</b>	<u>\$ 359,364</u>	
16			
17	<b>Other Revenue</b>		
18	Miscellaneous Service Revenue	\$ 847,735	Trial Balance
19	Rental Income	3,200	Trial Balance
20	Total Other Revenue	\$ 850,935	
21			
22	<u>Adjustments to Other Revenue</u>		
23	Annualize Rental Income	\$ 6,400	Line 19 x 2 to add the annualization of the 4 months of iNat Gas Rental Income
24	Test Year Miscellaneous Service Revenue	11,948	Correcting Entries to Test Year Miscellaneous Service Revenue
25	Total	\$ 18,348	
26			
27	Pro Forma Other Revenue	\$ 869,284	
28			
29	<b>Total Adjustment to Other Revenues</b>	<u>\$ 18,348</u>	



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 2**  
**Salary and Wage Expense**

Line	Department	Empl- oyees	Regular Salary	Incentive	Overtime and Premiums	Total Salary	To EN	To EN OpEx	% To EN	% To EN OpEx
1	Sales & Marketing	11	\$ 825,658	\$ 5,593	\$ 2,513	\$ 833,764	\$ 631,395	\$ 132,702	75.7%	21.0%
2	Operations-Engineering	19	1,846,130	101,310	49,618	1,997,057	995,908	260,490	49.9%	26.2%
3	Human Resources	4	436,387	22,771	1,861	461,020	276,547	225,698	60.0%	81.6%
4	Customer Care	4	356,351	1,958	6,205	364,515	255,160	239,200	70.0%	93.7%
5	Environmental, Health & Safety	4	492,826	55,549	65,469	613,844	429,691	303,913	70.0%	70.7%
6	Operations-Gas-Production	13	1,070,395	21,429	266,361	1,358,185	1,358,185	1,230,259	100.0%	90.6%
7	Business Development	2	292,310	53,859	0	346,169	140,938	14,094	40.7%	10.0%
8	Operations-Compliance & Emergency Planning	1	140,196	21,029	0	161,225	112,858	95,929	70.0%	85.0%
9	Operations-Gas-Construction	4	355,605	2,361	61,431	419,396	345,291	90,325	82.3%	26.2%
10	Procurement	3	290,320	22,159	435	312,914	180,038	60,093	57.5%	33.4%
11	Operations-Production/Dispatch/Control	1	158,430	39,608	0	198,038	138,627	138,627	70.0%	100.0%
12	Operations-Gas-CMS	46	3,266,010	80,973	667,490	4,014,473	4,014,473	2,891,395	100.0%	72.0%
13	Operations-Gas	1	158,563	39,641	0	198,203	198,203	73,335	100.0%	37.0%
14	Operations-Gas-Field Operations	48	3,815,604	72,045	1,301,649	5,189,298	5,189,298	3,543,625	100.0%	68.3%
15	Executive	7	1,166,138	234,565	62,861	1,463,565	82,885	41,442	5.7%	50.0%
16	Operations-Gas Control	5	426,759	0	9,580	436,339	436,339	331,618	100.0%	76.0%
17	Billing/Collections	25	1,164,404	51,213	160,831	1,376,449	963,514	963,514	70.0%	100.0%
18	Customer Service	30	1,288,882	45,433	122,193	1,456,508	994,178	994,178	68.3%	100.0%
19	Operations-Dispatch	13	864,806	8,858	69,883	943,547	612,326	612,326	64.9%	100.0%
20	Regulatory	5	564,773	53,593	0	618,366	397,205	297,904	64.2%	75.0%
21	Meter Data Services	3	237,988	3,069	27,124	268,180	187,726	187,726	70.0%	100.0%
22	Energy Procurement	6	494,236	0	0	494,236	465,736	465,736	94.2%	100.0%
23	General Accounting	8	637,811	8,691	0	646,501	436,105	301,657	67.5%	69.2%
24	Legal	2	208,662	14,350	60,900	283,912	198,738	178,865	70.0%	90.0%
25	Finance	6	544,416	2,350	6,675	553,441	347,760	202,536	62.8%	58.2%
26	Operations	1	214,200	0	60,900	275,100	192,570	96,285	70.0%	50.0%
27	Vacancies	33	2,237,005	0	0	2,237,005	1,697,372	1,240,964	75.9%	73.1%
28										
29	<b>Totals</b>	<b>305</b>	<b>\$ 23,554,863</b>	<b>\$ 962,406</b>	<b>\$ 3,003,981</b>	<b>\$ 27,521,250</b>	<b>\$ 21,279,065</b>	<b>\$ 15,214,435</b>	<b>77.3%</b>	<b>71.5%</b>
30										
31										
32	Pro Forma Expense								Capitalized	28.5%
33	Test Year 12/31/2016							\$ 14,518,377		
34	<b>Adjustment to Rate Year Expense</b>							<b>\$ 696,058</b>		
35	Change %							4.8%		
36										
37	This adjustment changes salary, incentive, and overtime expenses based on the 2017 budget.									



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 3**  
**Payroll Tax Expense**

Line	Department	Reference	Expense (\$)	
1	Unadjusted Test Year Labor Expense	RR-EN-2-1	\$	14,518,377
2	Unadjusted Test Year Payroll Tax Expense	RR-EN-2-1	\$	1,594,187
3	Payroll Tax Rate (%)			10.98%
4				
5				
	<b>Department</b>	<b>Total Salary</b>	<b>Payroll Tax</b>	<b>To EN To EN OpEx</b>
6	Sales & Marketing	\$ 833,764	\$ 91,551	\$ 69,330 \$ 14,571
7	Operations-Engineering	1,997,057	219,286	109,355 28,603
8	Human Resources	461,020	50,622	30,366 24,783
9	Customer Care	364,515	40,025	28,018 26,265
10	Environmental, Health & Safety	613,844	67,403	47,182 33,371
11	Operations-Gas-Production	1,358,185	149,135	149,135 135,088
12	Business Development	346,169	38,011	15,476 1,548
13	Operations-Compliance & Emergency Planning	161,225	17,703	12,392 10,533
14	Operations-Gas-Construction	419,396	46,052	37,915 9,918
15	Procurement	312,914	34,359	19,769 6,599
16	Operations-Production/Dispatch/Control	198,038	21,746	15,222 15,222
17	Operations-Gas-CMS	4,014,473	440,808	440,808 317,489
18	Operations-Gas	198,203	21,764	21,764 8,053
19	Operations-Gas-Field Operations	5,189,298	569,810	569,810 389,107
20	Executive	1,463,565	160,706	9,101 4,551
21	Operations-Gas Control	436,339	47,912	47,912 36,413
22	Billing/Collections	1,376,449	151,141	105,798 105,798
23	Customer Service	1,456,508	159,932	109,165 109,165
24	Operations-Dispatch	943,547	103,606	67,236 67,236
25	Regulatory	618,366	67,900	43,615 32,711
26	Meter Data Services	268,180	29,447	20,613 20,613
27	Energy Procurement	494,236	54,269	51,140 51,140
28	General Accounting	646,501	70,989	47,886 33,123
29	Legal	283,912	31,175	21,822 19,640
30	Finance	553,441	60,771	38,186 22,239
31	Operations	275,100	30,207	21,145 10,573
32	Vacancies	2,237,005	245,634	186,380 136,264
33	<b>Totals</b>	<b>\$ 27,521,250</b>	<b>\$ 3,021,965</b>	<b>\$ 2,336,543 \$ 1,670,618</b>
34				
35	Test Year 12/31/2016			\$ 1,594,187
36	<b>Adjustment to Rate Year Expense</b>			<b>\$ 76,430</b>
37	Change %			4.8%
38				
39	This adjustment applies the 2016 payroll tax rate to 2017 salary information.			



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 4**  
**Pension and Benefits Expense**

Line	Department	Total Salary	Health Care / Other	401K @ 4% Matching	Total Health Care / 401K	To EnergyNorth	To EN OpEx
1	Sales & Marketing	\$ 833,764	\$ 146,104	\$ 33,351	\$ 179,454	\$ 124,711	\$ 26,086
2	Operations-Engineering	1,997,057	305,898	79,882	385,781	182,500	50,779
3	Human Resources	461,020	72,082	18,441	90,523	59,874	48,697
4	Customer Care	364,515	65,851	14,581	80,432	56,302	51,546
5	Environmental, Health & Safety	613,844	62,019	24,554	86,573	60,601	41,260
6	Operations-Gas-Production	1,358,185	232,815	54,327	287,142	287,142	259,549
7	Business Development	346,169	7,913	13,847	21,760	9,630	963
8	Operations-Compliance & Emergency Planning	161,225	24,630	6,449	31,079	21,756	18,492
9	Operations-Gas-Construction	419,396	60,140	16,776	76,916	64,339	15,191
10	Procurement	312,914	54,644	12,517	67,161	34,159	11,451
11	Operations-Production/Dispatch/Control	198,038	18,298	7,922	26,219	18,353	18,353
12	Operations-Gas-CMS	4,014,473	931,021	160,579	1,091,600	1,091,600	800,198
13	Operations-Gas	198,203	18,261	7,928	26,189	26,189	9,690
14	Operations-Gas-Field Operations	5,189,298	874,627	207,572	1,082,199	1,082,199	732,909
15	Executive	1,463,565	78,041	58,543	136,584	5,936	2,968
16	Operations-Gas Control	436,339	71,556	17,454	89,009	89,009	67,647
17	Billing/Collections	1,376,449	332,063	55,058	387,121	269,844	269,844
18	Customer Service	1,456,508	421,596	58,260	479,856	328,970	328,970
19	Operations-Dispatch	943,547	162,536	37,742	200,278	132,070	132,070
20	Regulatory	618,366	110,942	24,735	135,677	89,833	67,375
21	Meter Data Services	268,180	51,097	10,727	61,824	43,277	43,277
22	Energy Procurement	494,236	136,721	19,769	156,490	148,130	148,130
23	General Accounting	646,501	138,933	25,860	164,793	110,415	83,995
24	Legal	283,912	39,789	11,356	51,146	35,802	32,222
25	Finance	553,441	52,648	22,138	74,786	36,680	18,312
26	Operations	275,100	22,212	11,004	33,216	23,251	11,625
27	Vacancies	2,237,005	33,528	89,480	123,008	93,888	69,265
28	<b>Totals</b>	<b>\$ 27,521,250</b>	<b>\$ 4,525,967</b>	<b>\$ 1,100,850</b>	<b>\$ 5,626,817</b>	<b>\$ 4,526,462</b>	<b>\$ 3,360,866</b>
29		<i>Check</i>		<i>1,100,850</i>			
30	Test Year ended 12/31/2016 Benefits Expense				RR-3-04WP	\$ 3,973,203	
31	Adjustment to Benefits Expense				Line 28 - Line 30	\$ 553,259	
32							
33	Historical Test Year Pension & OPEB Expense				RR-3-04WP	\$ 2,310,275	
34	Adjustment to Pension & OPEB Expense				RR-3-04WP	\$ (771,965)	
35							
36	Historical Test Year Other Employee Benefits Expense				RR-3-04WP	\$ 54,579	
37	Adjustment to Other Employee Benefits Expense					\$ -	
38							
39	Adjustment: Pension and OPEB Amortization Concludes						
40	Monthly Pension Amortization					\$ 60,609	
41	Monthly OPEB Amortization					25,472	
42	Total Expense - Monthly					86,080	
43	Total Expense - Annually					1,032,964	
44	Adjustment					\$ (1,032,964)	
45							
46	Adjustment: Account 1930-1826 - FAS 158 - Pension						
47	Historical Test Year End of Year Balance					\$ 21,625,753	
48	Proposed Amortization Period (Years)					10.52	
49	Yearly Amortization					2,055,680	
50	Adjustment					\$ 2,055,680	
51							
52	<b>Adjustment - Including Capitalized Portion - To Account 926</b>					<b>\$ 804,009</b>	
53							
54	Total					1,836,974	
55	Capitalization Rate					28.50%	
56							
57	<b>Adjustment - Capitalized Portion - To Account 922</b>					<b>\$ (523,546)</b>	
58							
59							
60	<b>Adjustment to Rate Year Expense</b>					<b>\$ 280,464</b>	
61							
62	This adjustment reflects 2017 health care, 401K matching, and Pension/OPEB expense amounts based on the 2017 budget.						



Liberty Utilities (EnergyNorth)  
Adjustments to Test Year  
Adjustment 5  
Depreciation Expense

Line	Account	Account Number	Depreciation Rates	Plant in Service					CIBS spending	Balance (less CIBS) 12/31/2016	Pro Forma	Accumulated Reserve		
				Balance 12/31/2015	Additions	Account 106	Balance 12/31/2016				Depreciation Expense	Accumulated Reserve as of 12/31/2016	Accounts 1084 and 2420 by FERC Plant Account	Adjusted Accumulated Reserve
1														
2	Miscellaneous Intangible Plant	303	16.13%	\$ 12,134,139	\$ 2,607,253	\$ 4,497	\$ 14,745,889		\$ 14,745,889	\$ 2,378,512	\$ 4,975,703	\$ 4,975,703	\$	\$ 4,975,703
3	Subtotal - INTANGIBLE PLANT			\$ 12,134,139	\$ 2,607,253	\$ 4,497	\$ 14,745,889	\$ -	\$ 14,745,889	\$ 2,378,512	\$ 4,975,703	\$ -	\$	\$ 4,975,703
4														
5	Land & Land Rights	304		\$ 394,087	\$ -	\$ -	\$ 394,087		\$ 394,087	\$ -	\$ -		\$	\$ -
6	Structures and Improvements	305	2.86%	1,975,163	-	-	1,975,163		1,975,163	56,490	1,374,447			1,374,447
7	Liquefied Petroleum Gas Equipment	311	2.86%	258,481	-	-	258,481		258,481	7,393	63,766			63,766
8	Other Equipment	320	2.86%	10,858,157	30,356	445,002	11,333,515		11,333,515	324,139	8,130,128			8,130,128
9	Purification Equipment	361	2.86%	57,345	-	-	57,345		57,345	1,640	9,179			9,179
10	Other Equipment	363	2.86%	7,646	-	-	7,646		7,646	219	1,560			1,560
11	Subtotal - PRODUCTION PLANT			\$ 13,550,879	\$ 30,356	\$ 445,002	\$ 14,026,237	\$ -	\$ 14,026,237	\$ 389,879	\$ 9,579,080	\$ -	\$	\$ 9,579,080
12														
13	Land & Land Rights	365		\$ 197,931	\$ -	\$ -	\$ 197,931		\$ 197,931	\$ -	\$ -		\$	\$ -
14	Structures and Improvements	366	2.86%	623,659	-	-	623,659		623,659	17,837	455,849			455,849
15	Mains	367	1.92%	208,516,455	8,060,614	18,102,066	234,679,135	6,033,667	228,645,468	4,389,993	58,932,904	4,745,773		54,187,131
16	Measuring and Regulating Station Equipment	369	2.86%	4,909,092	115	-	4,909,208		4,909,208	140,403	1,916,351	26,735		1,889,616
17	Services	380	3.55%	134,933,509	8,585,358	3,203,273	146,722,140		146,722,140	5,208,636	68,264,895	1,550,278		66,714,617
18	Meters	381.0	3.13%	14,628,345	-	-	14,628,345		14,628,345	457,867	7,852,295	13,932		7,838,363
19	Meters - Instrument	381.1	3.13%	188,398	-	-	188,398		188,398	5,897	31,378			31,378
20	Meters - ERTS	381.2	6.67%	5,647,769	-	-	5,647,769		5,647,769	376,706	2,073,245			2,073,245
21	Meter Installations	382	3.13%	11,066,005	3,294,000	-	14,360,005		14,360,005	449,468	2,516,155	5,801		2,510,354
22	Other Equipment	387	5.26%	877,578	30,436	-	908,013		908,013	47,761	339,112			339,112
23	Subtotal - DISTRIBUTION PLANT			\$ 381,588,740	\$ 19,970,523	\$ 21,305,339	\$ 422,864,603	\$ 6,033,667	\$ 416,830,936	\$ 11,094,569	\$ 142,382,185	\$ 6,342,520	\$	\$ 136,039,665
24														
25	Land & Land Rights	389		\$ 16,806	\$ -	\$ -	\$ 16,806		\$ 16,806	\$ -	\$ -		\$	\$ -
26	Structures and Improvements	390	2.86%	12,663,867	4,163,183	5,243,651	22,070,702		22,070,702	631,222	3,319,951	5,900		3,314,051
27	Office Furniture and Equipment	391.0	5.28%	284,914	653	-	285,566		285,566	15,078	26,275			26,275
28	Office Furniture and Equipment - Computers	391.1	10.00%	1,990,778	(149,867)	-	1,840,911		1,840,911	184,091	297,543			297,543
29	Office Furniture and Equipment - Laptop Computers	391.2	20.00%	656,386	23,530	-	679,916		679,916	135,983	81,882			81,882
30	Transportation Equipment - Auto	392.0	20.00%	1,003,814	510,648	1,051,678	2,566,139		2,566,139	513,228	623,499			623,499
31	Transportation Equipment - Truck	392.1	20.00%	45,117	(45,117)	-	-		-	-	-			-
32	Stores Equipment	393	3.33%	99,421	-	-	99,421		99,421	3,311	28,007			28,007
33	Tools, Shop, and Garage Equipment	394	5.26%	939,599	107,563	-	1,047,162		1,047,162	55,081	540,550			540,550
34	Power Operated Equipment	396	20.00%	584,513	(92,570)	-	491,943		491,943	98,389	430,651			430,651
35	Communications Equipment	397	10.00%	377,372	18,440	48,153	443,965		443,965	44,396	212,912			212,912
36	Miscellaneous Equipment	398	6.67%	228,803	119,499	-	348,302		348,302	23,232	151,520			151,520
37	Subtotal - GENERAL PLANT			\$ 18,891,390	\$ 4,655,962	\$ 6,343,483	\$ 29,890,834	\$ -	\$ 29,890,834	\$ 1,704,010	\$ 5,712,789	\$ 5,900		\$ 5,706,889
38	<b>TOTAL</b>			\$ 426,165,148	\$ 27,264,094	\$ 28,098,321	\$ 481,527,563	\$ 6,033,667	\$ 475,493,896	\$ 15,566,971	\$ 162,649,758	\$ 6,348,420	\$	\$ 156,301,338
39														
40	<b>OPI-STRUCTURES-RETAINED</b>	121									133,284			133,284
41														
42	<b>GRAND TOTAL</b>			\$ 426,165,148	\$ 27,264,094	\$ 28,098,321	\$ 481,527,563	\$ 6,033,667	\$ 475,493,896	\$ 15,566,971	\$ 162,783,041	\$ 6,348,420	\$	\$ 156,434,621
43														
44	Less: Amortization expense included above								To RR-EN-3-6	\$ (2,378,512)				
45	Amortization of Reserve Surplus								From Order 25,202	\$ (933,588)				
46	Pro Forma Depreciation Expense									\$ 12,254,871				
47	Test Year Actual Depreciation Expense									\$ 11,610,051				
48	<b>Adjustment to Depreciation Expense</b>									\$ 644,820				
49														
50	This adjustment annualizes the depreciation expense for items added to plant during the historical test year, and removes CIBS spending from plant.													



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**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 6**  
**Amortization Expense**

Line	Description	Reference	Amortization Expense
1	Adjustment 1: Account 1929-4073 - Amortization of Costs to Achieve		
2	Pro Forma Annual Amortization Expense Pursuant to Order 25,797	Order 25,797 at 7	\$ 181,327
3	Amount in Historical Test Year	RR-EN-2-1	409,200
4	Adjustment		\$ (227,873)
5			
6	<b>Adjustment to Test Year Account 407.3</b>		<b>\$ (227,873)</b>
7			
8	Adjustment 2: Account 1930-1824 - R/A Deferred Tilton Temp Compressors		
9	Historical Test Year End of Year Balance	Trial Balances	\$ 124,124
10	Proposed Amortization Period (Years)		3
11	Adjustment		\$ 41,375
12			
13	Adjustment 3: Amortization of Concord Steam settlement		\$ 497,247
14			
15	Adjustment 4: Amortizing the depreciation reserve imbalance		
16	Depreciation, per Books at 12/31/2016	RR-EN-3-5	\$ 156,434,621
17	Depreciation, Theoretical Reserve with Net Salvage		
18	Theoretical Reserve with Net Salvage, per Depreciation Study	Depreciation Study, Sch. A	\$ 165,193,965
19	Accumulated Reserve on Accounts 392, 396, and 1211	Depreciation Study, Sch. A	1,187,434
20	Total Depreciation, Theoretical Reserve with Net Salvage		\$ 166,381,399
21	Difference		\$ 9,946,778
22	Proposed Amortization Period (Years)		3
23	Adjustment		\$ 3,315,593
24			
25	<b>Adjustment to Test Year Account 407.4</b>		<b>\$ 3,854,214</b>
26			
27	Adjustment 4: Account 8640-4050 - Amortization of Intangibles		
28	Pro Forma Annual Amortization Expense	RR-EN-3-5	\$ 2,378,512
29	Historical Test Year Expense	RR-EN-2-1	2,123,142
30	Adjustment		\$ 255,370
31			
32	<b>Adjustment to Test Year Account 405.0</b>		<b>\$ 255,370</b>
33			
34	<b>Total adjustment</b>		<b>\$ 3,881,711</b>
35			
36	This total adjustment reflects the commencement of amortization of 3 regulatory assets, the conclusion of amortization		
37	of another, the annualization of the amortization expense related to intangible assets, and Order 25,797.		



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 7**  
**Property Tax**

Line	Municipality	Parcel	Tax Based on Most Recent Invoice	
1	Allenstown	0400-001	\$	58,994
2	Amherst	002-033-008		89,940
3	Amherst	002-033-007		7,634
4	Auburn	000001/000001/000UTL		1,378
5	Bedford	1-1-A		67,320
6	Belmont	999-000-000-001		41,189
7	Berlin	000404-000051.0000L1		22,281
8	Boscawen	000099-000002-000000		14,860
9	Bow	0-9-99		120,278
10	Canterbury	000000-000002-000000		5,182
11	Concord	109/1/3		2,067
12	Concord	109/1/4		5
13	Concord	109/2/4		19
14	Concord	NO00/1/13		5,384
15	Concord	P000/1/6		914
16	Concord	P000/1/3		87,925
17	Concord	NO00/1/2		947,781
18	Concord	77/2/23		268
19	Concord	26/1/6		7,297
20	Concord	70/1/1		305
21	Concord	109/2/1		1,423
22	Concord	109/2/3		4,057
23	Concord	109/1/2		28,516
24	Concord	494Z/3		909
25	Concord	202Z/21		798
26	Derry	35-102		57,740
27	Franklin	000-001-00		55,968
28	Gilford	210-002.000		110
29	Gilford	210-003.000		102
30	Gilford	210-004.000		100
31	Gilford	210-005.000		103
32	Gilford	200-003.000		6,791
33	Goffstown	42		48,220
34	Goffstown	99-4-1		12,373
35	Hollis	056-027-001		5,316
36	Hooksett	0GAS-0001		287,971
37	Hooksett	0036-0041-0001		7,430
38	Hudson	100-006-000		427,742
39	Hudson	167-030-000		1,635
40	Hudson	167-029-000		1,560



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 7**  
**Property Tax**

Line	Municipality	Parcel	Tax Based on Most Recent Invoice
41	Laconia	425/44/83/1	220,852
42	Litchfield	000UTL-000UTL-000001	19,893
43	Londonderry	81-7-0	408,313
44	Londonderry	81-10-0	101,129
45	Londonderry	7-34-1	30,385
46	Loudon	000070-000004-000000	50,509
47	Manchester	0999A-0075	1,764,743
48	Manchester	0752-0001	45,378
49	Manchester	0508-0002A	140
50	Manchester	0394-0004	604
51	Manchester	0471-0008	1,031
52	Merrimack	006D-3-000000-000000	339,233
53	Milford	036-183-000-000	1,746
54	Milford	055-007-000-000	105,641
55	Nashua	0039-00026	3,210
56	Nashua	0038-00063	243
57	Nashua	0038-00020	390
58	Nashua	0041-00011	1,310,791
59	Nashua	0000-00005	50,140
60	Northfield	000999-000001-000001	76,363
61	Pembroke	999-11	149,528
62	Pembroke	632-18-16	-
63	Sanbornton	00.003.000.000	1,013
64	Tilton	000R23-000014-000000	24,331
65	Tilton	000R23-000013-000000	202,713
66	State of NH	Utility Property Tax RSA 83-F	1,830,532
67	Total		\$ 9,168,736
68			
69	<b>Remove CIBS-related property tax</b>		
70	CIBS related spending		\$ 6,033,667
71	Property tax rate		2.00%
72	Amount		\$ 120,533
73			
74	Total with variance and CIBS		\$ 9,048,203
75			
76	Property Tax expense, Test Year		\$ 8,466,333
77	<b>Increase (Decrease) in Property tax expense</b>		<b>\$ 581,870</b>

78  
79 This adjustment reflects the most recently available property tax expense information,



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 7**  
**Property Tax**

Line	Municipality	Parcel	Tax Based on Most Recent Invoice
80	and removes estimated CIBS-related property tax.		



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**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 8**  
**Income Tax Expense - Historical Test Year**

Line	Description	Reference	Amount
1	<b>Test Year Actual to Statutory Rates</b>		
2	Normalized Revenue	RR-EN-2, line 4	\$ 69,841,002
3	Normalized Expenses, Excluding Income Tax	RR-EN-2, lines 7-13	52,391,390
4	Income (Loss) Before Taxes		\$ 17,449,612
5			
6	Rate Base	RR-1	\$ 249,876,373
7	Debt Portion	RR-4	50.00%
8	Debt Component		124,938,186
9	Debt Cost	RR-4	4.425%
10	Synchronized Interest Expense		5,528,515
11	Pre-Tax Income		\$ 11,921,097
12			
13	Combined Income Tax Rate	Line 20	39.41%
14	Income Tax Expense (Credit) at Statutory Rates		\$ 4,698,104
15	Income Tax Expense (Credit) Recorded		6,359,035
16	<b>Adjustment to Normalize Historical Test Year</b>		<b>\$ (1,660,930)</b>
17			
18	Federal Statutory Rate		34.00%
19	New Hampshire Business Tax Rate		8.20%
20	Combined Income Tax Rate		39.41%
21			
22	This adjustment normalizes income tax expense in the Test Year before adjustments to reflect statutory rates.		



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**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 9**  
**Income Tax Expense - Pro Forma Test Year at Current Rates**

Line	Description	Reference	Adjustment Amount	Items with Tax Effects
1	Adjustments to increase (decrease) taxable income:			() = Lower income
2	Revenue Adjustments	RR-EN-3-1	\$ 377,713	\$ 377,713
3	Salary and Wage Expense	RR-EN-3-2	(696,058)	(696,058)
4	Payroll Tax Expense	RR-EN-3-3	(76,430)	(76,430)
5	Pension and Benefits Expense	RR-EN-3-4	(280,464)	(280,464)
6	Depreciation Expense	RR-EN-3-5	(644,820)	(644,820)
7	Amortization Expense	RR-EN-3-6	(3,881,711)	(3,881,711)
8	Property Tax	RR-EN-3-7	(581,870)	(581,870)
9	Income Tax Expense - Historical Test Year	RR-EN-3-8	1,660,930	
10	Income Tax Expense - Pro Forma Test Year at Current Rates	RR-EN-3-9	2,331,623	
11	Other Adjustments	RR-EN-3-10	(132,682)	(132,682)
12			<u>\$ (1,923,769)</u>	<u>\$ (5,916,322)</u>
13	Tax Rate			39.41%
14	<b>Adjustment to Test Year at Current Rates</b>			<b><u>\$ (2,331,623)</u></b>
15				
16	This adjustment reflects income tax expense related to the Company's adjustments, computed at statutory rates.			



**Liberty Utilities (EnergyNorth)**  
**Adjustments to Test Year**  
**Adjustment 10**  
**Other Adjustments**

Line	Description	Monthly	Amount
1			
2	<b>Adjustment for Concord Office Lease</b>		
3	Historical Test Year Expense	\$	-
4	2017 Expense	\$ 6,075	72,900
5	Allocation to EnergyNorth		70%
6	Pro Forma Expense		51,030
7	<b>Adjustment to Account 931</b>	<b>\$</b>	<b>51,030</b>
8			
9	<b>Adjustment for PUC Annual Assessment</b>		
10	PUC Annual Assessment- Future - Quarterly	\$ 168,370	
11	PUC Annual Assessment- Future - Annually	\$	673,480
12			
13	PUC Gas Pipeline Safety Assessment- Future - Quarterly	\$ 4,965	
14	PUC Gas Pipeline Safety Assessment- Future - Annually	\$	19,860
15	Regulatory Expenses- Test Year		(634,272)
16	Account 928	\$	59,068
17			
18	<b>Adjustment to Account 928</b>	<b>\$</b>	<b>59,068</b>
19			
20	<b>Adjustment for Change in Customer Satisfaction Vendor</b>		
21	Previous Customer Satisfaction Survey cost (Annual)	\$	178,026
22	JD Power cost (Annual)		207,750
23	Difference		29,724
24	EnergyNorth Allocation		70%
25			
26	<b>Adjustment to Account 903</b>	<b>\$</b>	<b>20,807</b>
27			
28	<b>Adjustment for Concord Training Center</b>		
29	Test Year Credit to Account 931 for Rental Expense Intercompany Credit (\$146,559 x 8/12)	\$	97,706
30	Annualization of Monthly Rental Expense Credit	\$ 7,994	95,930
31			
32	<b>Adjustment to Account 931</b>	<b>\$</b>	<b>(1,776)</b>



Liberty Utilities (Keene)			Adjustment 1		Adjustment 2		Adjustment 3		Adjustment 4		Adjustment 5		Adjustment 6		Adjustment 7		Adjustment 8		Adjustment 9		Adjustment 10			
Summary of Adjustments - Keene																								
Test Year Ended December 31, 2016			\$	84,302	\$	111,175	\$	10,542	\$	(123,522)	\$	40,043	\$	116,470	\$	(11,252)	\$	35,914	\$	(97,708)	\$	(118,396)	\$	121,035
Line	Account	Account Number	Total	Salary and Wage	Payroll Tax	Benefits	Depreciation	Amortization	Property Tax	Uncollectible Accounts Expense	Income Tax Expense - Historical Test Year	Income Tax Expense- Pro Forma Test Year at Current Rates	Other Adjustments	Historical Test Year Labor Expense	% Total Labor									
1	OPERATING AND MAINTENANCE EXPENSES																							
2	O&M- Gas Production																							
3	Gas Mixing Expense	733	\$ (3,081)	\$ (3,081)										\$ (9,365)	-2.77%									
4	Miscellaneous Production Expenses	735	0	0										0	0.00%									
5	Natural Gas City Gate Purchases	804	0	0										0	0.00%									
6	Other Gas Purchases	805	0	0										0	0.00%									
7	Gas Withdrawn from Storage	808	0	0										0	0.00%									
8			\$ (3,081)	\$ (3,081)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,365)	-2.77%									
9	O&M- Distribution																							
10	Mains Services Expenses	874	\$ -	\$ -										\$ -	0.00%									
11	Customer Installations Expenses	879	35,082	5,082									30,000	15,447	4.57%									
12	Other Expenses	880	996	996										3,028	0.90%									
13	Maintenance of Structures and Improvements	886	2,125	2,125										6,460	1.91%									
14	Maintenance of Mains	887	(863)	(863)										(2,624)	-0.78%									
15	Maintenance of Services	892	4,433	4,433										13,476	3.99%									
16	Maintenance of Meters and House Regulators	893	14,800	14,800										44,989	13.31%									
17	Maintenance of Other Equipment	894	395	395										1,201	0.36%									
18			\$ 56,968	\$ 26,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 81,977	24.26%									
19	Customer Accounting																							
20	Meter Reading Expenses	902	\$ 6,544	\$ 6,544										\$ 19,891	5.89%									
21	Customer Records and Collection Expenses	903	(1,146)	(1,146)										(3,482)	-1.03%									
22	Uncollectible Accounts	904	35,914	0						35,914				0	0.00%									
23	Total Customer Accounting		\$ 41,312	\$ 5,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,914	\$ -	\$ -	\$ -	\$ 16,409	4.86%									
24																								
25	ADMINISTRATIVE AND GENERAL																							
26	A&G Salaries	920	\$ 81,890	\$ 81,890										\$ 248,926	73.66%									
27	Office Supplies and Expenses	921.0	0	0										0	0.00%									
28	Office Supplies and Expenses - Utilities	921.2	0	0										0	0.00%									
29	Outside Services Employed	923	0	0										0	0.00%									
30	Property Insurance	924	0	0										0	0.00%									
31	Injuries and Damages	925	0	0										0	0.00%									
32	Employee Pensions and Benefits	926	(123,522)	0		(123,522)								0	0.00%									
33	Regulatory Commission Expenses	928	264	0									264	0	0.00%									
34	Miscellaneous General Expenses	930	0	0										0	0.00%									
35	Rents	931	0	0										0	0.00%									
36	Total Administrative & General		\$ (41,367)	\$ 81,890	\$ -	\$ (123,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264	\$ 248,926	73.7%									
37	Total Operating Expenses		\$ 53,832	\$ 111,175	\$ -	\$ (123,522)	\$ -	\$ -	\$ -	\$ 35,914	\$ -	\$ -	\$ 30,264	\$ 337,947	100.0%									
38																								
39	DEPRECIATION AND AMORTIZATION EXPENSE																							
40	Depreciation Expense	403	\$ 156,513				\$ 40,043	\$ 116,470																
41	Total Depreciation Expense		\$ 156,513	\$ -	\$ -	\$ -	\$ 40,043	\$ 116,470	\$ -	\$ -	\$ -	\$ -	\$ -											
42																								
43	TAXES OTHER THAN INCOME TAXES																							
44	Taxes other than Income Taxes - Payroll Taxes	408	\$ 10,542		\$ 10,542																			
45	Taxes other than Income Taxes - Property Taxes	408	\$ (11,252)						\$ (11,252)															
46	Subtotal - Taxes other than Income Taxes		\$ (711)	\$ -	\$ 10,542	\$ -	\$ -	\$ -	\$ (11,252)	\$ -	\$ -	\$ -	\$ -											
47																								
48	FEDERAL / STATE INCOME TAXES																							
49	Income Tax Expense	410	\$ (216,103)								\$ (97,708)	\$ (118,396)												
50	Subtotal - Income Tax		\$ (216,103)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,708)	\$ (118,396)	\$ -											
51																								
52	Total Expenses		\$ (6,469)	\$ 111,175	\$ 10,542	\$ (123,522)	\$ 40,043	\$ 116,470	\$ (11,252)	\$ 35,914	\$ (97,708)	\$ (118,396)	\$ 30,264	\$ 337,947										
53																								
54	Revenue																							
55	Revenues from Non-Utility Operations	417	\$ -																					
56	Interest Income	419	0																					
57	Metered sales to Residential Customers	480	(90,771)											(90,771)										
58	Metered sales to Commercial Customers	481	0																					
59	Misc Service Revenues	488	0																					
60	Total Revenue		\$ (90,771)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,771)										
61																								
62	Utility Net Income		\$ (84,302)	\$ (111,175)	\$ (10,542)	\$ 123,522	\$ (40,043)	\$ (116,470)	\$ 11,252	\$ (35,914)	\$ 97,708	\$ 118,396	\$ (121,035)											



**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 1**  
**Salary and Wage**

Line	Department	Employees	Regular Salary	Incentive	Overtime and Premiums	Total Salary	To Keene	To Keene OpEx	% To Keene	% To Keene OpEx
1										
2	Operations-Gas-Keene	7	\$421,532	\$ 20,053	\$ 62,740	\$ 504,325	\$ 504,325	\$ 449,122	100.0%	89.1%
3									Capitalized	10.9%
4	Test Year 12/31/2016							337,947		
5	<b>Adjustment to Rate Year Expense</b>							<b>\$ 111,175</b>		



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**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 2**  
**Payroll Tax**

Line	Department	Payroll Taxes	To Keene	To Keene OpEx
1				
2	Unadjusted Test Year Labor Expense	RR-K-2-1	\$ 337,947	
3	Unadjusted Test Year Payroll Tax Expense	RR-K-2-1	\$ 32,044	
4	Payroll Tax Rate (%)		9.48%	
5				
6	Operations-Gas-Keene	\$ 47,820	\$ 47,820	\$ 42,586
7				
8	Test Year 12/31/2016			32,044
9	<b>Adjustment to Rate Year Expense</b>			<b>\$ 10,542</b>



**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 3**  
**Benefits**

Line	Department	Health Care / Other	401K @ 4% match	Total Health Care / Other / 401k / Pension / OPEB	To Keene	To Keene OpEx
1						
2	Operations-Gas-Keene	\$ 76,318	\$ 20,173	\$ 96,491	\$ 96,491	\$ 85,514
3						
4	Test Year 12/31/2016					209,036
5	<b>Adjustment to Rate Year Expense</b>					<b>\$ (123,522)</b>



**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 4**  
**Depreciation**

Line	Account	Account Number	Depreciation Rate	Plant in Service			Pro Forma	Accumulated reserve as of 12/31/2016
				Balance 12/31/2015	Additions	Balance 12/31/2016	Additions Expense	
1								
2	Gas Mixing Equipment	319	5.00%	\$ 335,421	\$ -	\$ 335,421	\$ 16,771	\$ 188,851
3	Subtotal - PRODUCTION PLANT			\$ 335,421	\$ -	\$ 335,421	\$ 16,771	\$ 188,851
4								
5	Mains-STL	376.0	5.00%	\$ 127,028	\$ -	\$ 127,028	\$ 6,351	\$ 127,028
6	Mains-OTH	376.1	5.00%	626	-	626	31	626
7	Mains-PLST	376.2	3.00%	2,116,636	173,746	2,290,382	68,711	794,847
8	Mains-CI	376.3	5.00%	8,888	-	8,888	444	8,888
9	Mains-Valve >4"	376.4	3.00%	7,061	-	7,061	212	501
10	Measuring & Regulating Station Equipment	378	5.00%	15,020	-	15,020	751	8,641
11	Services	380	5.00%	761,650	28,965	790,615	39,531	199,640
12	Meters	381.0	6.25%	131,691	-	131,691	8,231	122,255
13	Meters - Instrument	381.1	6.25%	82,745		82,745	5,172	55,059
14	Meters - ERTS	381.2	4.00%	102,577		102,577	4,103	39,024
15	Other Equipment	387	5.00%	78,264	-	78,264	3,913	38,686
16	Subtotal - DISTRIBUTION PLANT			\$ 3,432,186	\$ 202,710	\$ 3,634,896	\$ 137,451	\$ 1,395,194
17								
18	Structures and Improvements	390	20.00%	\$ 55,693	\$ -	\$ 55,693	\$ 11,139	\$ 55,693
19	Office Furniture and Equipment	391	10.00%	90,666	14,256	104,923	10,492	104,923
20	Transportation Equipment-Pass/Trailer	392.1	10.00%	183,446	(59,672)	123,773	12,377	123,773
21	Transportation Equipment-Service Vans	392.2	14.29%	60,238		60,238	8,608	60,238
22	Tools, Shop and Garage Equipment	394	10.00%	101,181	-	101,181	10,118	101,181
23	Power Operated Equipment	396	14.29%	235,024	-	235,024	33,585	235,024
24	Communications Equipment	397	33.33%	13,240	20,374	33,614	11,203	27,838
25	Miscellaneous Equipment	398	33.33%	5,264	-	5,264	1,754	5,264
26	Subtotal - GENERAL PLANT			\$ 744,752	\$ (25,042)	\$ 719,710	\$ 99,277	\$ 713,935
27	<b>TOTAL</b>			<b>\$ 4,512,358</b>	<b>\$ 177,669</b>	<b>\$ 4,690,027</b>	<b>\$ 253,499</b>	<b>\$ 2,297,980</b>
28								
29	<b>Pro Forma Depreciation Expense</b>						\$ 253,499	
30	<b>Test Year Actual Depreciation Expense</b>						213,455	
31	<b>Adjustment</b>						\$ 40,043	



**Liberty Utilities (Keene)  
Adjustments to Test Year  
Adjustment 5  
Amortization**

Line	Description	Amount	Proposed Life (years)	Total
1				
2	2016 Keene Production Costs	\$ 148,410	3	\$ 49,470
3	December 2015 Keene Incident	201,000	3	67,000
4				
5	<b>Adjustment</b>			<b>\$ 116,470</b>



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**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 6**  
**Property Tax**

<b>Line</b>	<b>Location</b>	<b>Parcel</b>	<b>Tax Based on Most Recent Invoice</b>
1	Keene	47020020010	\$ 74,396
2	Keene	702010050000	14,010
3	Keene	50030300000	10,360
4	Keene	47020020000	34,836
5			
6	Pro Forma Property Tax Expense		133,603
7	Historical Test Year Property Tax Expense		144,855
8	Adjustment		<u>\$ (11,252)</u>



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**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 7**  
**Uncollectible Accounts Expense**

Line	Description	Debit Amount	Credit Amount	Total
1	Uncollectible Accounts 3/31/2016 Adjusting Entry	\$ -	\$ 35,914	\$ (35,914)
2				
3	Remove 3/31/2016 Entry			(35,914)
4				
5	Historical Test Year Uncollectible Accounts Expense			(21,993)
6	Adjustment			<u>\$ 35,914</u>



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**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 8**  
**Income Tax Expense - Historical Test Year**

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Test Year Actual to Statutory Rates		
2	Normalized Revenue	RR-K-2, line 4	\$ 1,434,580
3	Normalized Expenses, Excluding Income Tax	RR-K-2, lines 7-13	1,616,124
4	Income (Loss) Before Taxes		\$ (181,543)
5			
6	Rate Base	RR-K-5	\$ 2,152,312
7	Debt Portion	RR-4	50%
8	Debt Component		1,076,156
9	Debt Cost	RR-4	4.425%
10	Synchronized Interest Expense		47,620
11	Pre-Tax Income		(229,163)
12			
13	Combined Income Tax Rate	Line 20	39.41%
14	Income tax expense (Credit) at Statutory Rates		\$ (90,318)
15	Income tax expense (Credit) Recorded		7,390
16	<b>Adjustment to Normalize Historical Test Year</b>		<b>\$ (97,708)</b>
17			
18	Federal Statutory Rate		34.00%
19	New Hampshire Business Tax Rate		8.20%
20	Combined Income Tax Rate		39.41%



**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 9**  
**Income Tax Expense- Pro Forma Test Year at Current Rates**

Line	Description	Reference	Adjustment Amount	Items with Tax Effects
1	Adjustments to increase (decrease) taxable income:			() = Lower income
2	Salary and Wage	Adjustment 1	\$ (111,175)	\$ (111,175)
3	Payroll Tax	Adjustment 2	(10,542)	(10,542)
4	Benefits	Adjustment 3	123,522	123,522
5	Depreciation	Adjustment 4	(40,043)	(40,043)
6	Amortization	Adjustment 5	(116,470)	(116,470)
7	Property Tax	Adjustment 6	11,252	11,252
8	Uncollectible Accounts Expense	Adjustment 7	(35,914)	(35,914)
9	Income Tax Expense - Historical Test Year	Adjustment 8	97,708	
10	Income Tax Expense- Pro Forma Test Year at Current Rates	Adjustment 9	118,396	
11	Other Adjustments	Adjustment 10	(121,035)	(121,035)
12			<u>\$ (84,302)</u>	<u>\$ (300,405)</u>
13	Tax Rate			39.41%
14	<b>Adjustment to Test Year at Current Rates</b>			<b><u>\$ (118,396)</u></b>
15				
16	This adjustment reflects income tax expense related to the Company's adjustments, computed at statutory rates.			



**Liberty Utilities (Keene)**  
**Adjustments to Test Year**  
**Adjustment 10**  
**Other Adjustments**

Line	Account	Account Number	Ref.	Amount
1				
2	Adjustment to Remove Actual Test Year Unbilled Revenue	Input (Simek-Therrien Testimony, Table 1)	\$	(62,485)
3	Non-recurring Test Year Adjustments to Revenue	Input (Simek-Therrien Testimony, Table 1)		(28,285)
4				
5	Pro Forma Adjustment to operating revenue		\$	(90,771)
6				
7	2017 Excess Flow Valve costs	878.0	\$	30,000
8				
9	Pro Forma Adjustment to Account 879		\$	30,000
10				
11	PUC Annual Assessment- Future - Quarterly		\$	3,001
12	PUC Annual Assessment- Future - Annually			12,004
13				
14	PUC Gas Pipeline Safety Assessment- Future - Quarterly		\$	18
15	PUC Gas Pipeline Safety Assessment- Future - Annually			72
16	Historical Test Year Expense		\$	11,812
17				
18	Pro Forma Adjustment to Account 928		\$	264
19				
20	Total, Other Adjustments:		\$	121,035



Priority	Project	Project Description	CY2017 Capital Budget	CY2018 Capital Budget
LU CapEx - Growth	8840-1747	Growth New Main	\$ 2,661,540	\$ 1,600,000
LU CapEx - Growth	8840-1748	New Reinforcement Main for Growth	\$ 2,873,330	\$ 2,000,000
LU CapEx - Growth	8840-1749	Growth Fitting	\$ 350,000	\$ 350,000
LU CapEx - Growth	8840-1750	New Service Residential	\$ 4,581,850	\$ 3,600,000
LU CapEx - Growth	8840-1751	New Service Comm/Industrial	\$ 2,773,667	\$ 900,000
LU CapEx - Growth	8840-1752	Install Main 60psig on McElwain St, MMK	\$ 275,000	\$ -
LU CapEx - Growth	8840-1753	Install Main on Varney and Worthely and Rockland	\$ 350,000	\$ -
LU CapEx - Growth	TBD	Install Main @ Hooksett TS outlet	\$ -	\$ 350,000
LU CapEx - Growth	TBD	Install Main HDPE on E Main St, TIL @ #40 E Main St	\$ -	\$ 500,000
LU CapEx - Growth	8840-1754	Marketing & Sales	\$ 150,000	\$ 150,000
LU CapEx - Growth	8840-1761	Windham Pelham	\$ 4,724,223	\$ -
LU CapEx - Growth	8840-1760	Hanover-Lebanon Franchise Expansion	\$ 300,000	\$ 12,000,000
LU CapEx - Improvement	8840-1721	Install Security Equipment - EN Facilities	\$ 125,000	\$ 150,000
LU CapEx - Improvement	TBD	Northeast Expansion	\$ -	\$ 200,000
LU CapEx - Improvement	8840-1722	Inactive Service Program	\$ 75,000	\$ 100,000
LU CapEx - Improvement	8840-1723	Main & Service Replacement City/State Construction	\$ 5,200,000	\$ 5,310,000
LU CapEx - Improvement	8840-1725	Service Replacement Fitting City/State Construction	\$ 60,000	\$ 60,000
LU CapEx - Improvement	8840-1726	LNG/LPG Capital Improvements	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8840-1727	Facility Improvements & Additions - Various	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8840-1728	Upgrade Hi Line - Concord to Tilton Phase 2	\$ 350,000	\$ 1,000,000
LU CapEx - Improvement	8840-1729	Pre-Code Stee Pipe Protection Program	\$ 175,000	\$ 325,000
LU CapEx - Improvement	8840-1730	IT - Software, Equipment & Infrastructure	\$ 50,000	\$ 100,000
LU CapEx - Improvement	8840-1731	Gas System Planning & Reliability	\$ 500,000	\$ 500,000
LU CapEx - Improvement	8840-1732	Gas System Control & Regulation	\$ 300,000	\$ 325,000
LU CapEx - Improvement	8840-1733	Facility Improvements & Additions - Manchester	\$ 200,000	\$ 200,000
LU CapEx - Improvement	8840-1734	Facility Improvements & Additions - Nashua	\$ 100,000	\$ 50,000
LU CapEx - Improvement	8840-1735	Facility Improvements & Additions - Tilton	\$ 200,384	\$ 400,000
LU CapEx - Improvement	8840-1736	Facility Improvements & Additions - Londonderry	\$ 75,000	\$ 75,000
LU CapEx - Improvement	8840-1737	Facility Improvements & Additions - Concord	\$ 60,000	\$ 15,000
LU CapEx - Improvement	8840-1738	IT Systems Allocations - Corporate	\$ 750,000	\$ 750,000
LU CapEx - Improvement	8840-1739	Dresser Coupling Replacement Program	\$ 300,000	\$ 300,000
LU CapEx - Improvement	8840-1740	ERP Foundation Year	\$ 536,463	\$ -
LU CapEx - Improvement	8840-1741	EAM Foundation Year	\$ 536,463	\$ -
LU CapEx - Improvement	TBD	CIS Foundation Year	\$ -	\$ 1,954,788
LU CapEx - Improvement	8840-1742	GIS Gas Upgrade	\$ 118,544	\$ -
LU CapEx - Improvement	8840-1743	GIS - One Graphic Card	\$ 15,440	\$ -
LU CapEx - Improvement	8840-1744	GIS Marketing Enhancement	\$ 51,177	\$ -
LU CapEx - Improvement	8840-1745	Mobiletech Enhancements	\$ 37,054	\$ -
LU CapEx - Improvement	8840-1746	Concord Office	\$ 500,000	\$ -
LU CapEx - Improvement	8840-1755	Motorized Gate for Concord Plant	\$ 55,000	\$ -
LU CapEx - Improvement	8840-1756	Nashua Meter Building Repointing	\$ 150,000	\$ -
LU CapEx - Improvement	8840-1757	CNG Fast Fill Station for Manchester and Tilton Yards	\$ 1,920,000	\$ -
LU CapEx - Improvement	8840-1758	Manchester Solar Install	\$ 190,000	\$ -
LU CapEx - Improvement	8840-1759	Paving Manchester Yard	\$ 900,000	\$ -
LU CapEx - Improvement	TBD	Paving Nashua Yard	\$ -	\$ 600,000
LU CapEx - Improvement	8840-1762	Tilton Office Refresh	\$ 600,000	\$ -
LU CapEx - Improvement	8840-1763	Manchester Kitchen Refresh	\$ 35,000	\$ -
LU CapEx - Improvement	8840-1764	Supplemental AC for Londonderry (Dispatch/Training Rms)	\$ 21,000	\$ -
LU CapEx - Improvement	8840-1765	Tilton Yard Shelving Replacement	\$ 8,662	\$ -
LU CapEx - Improvement	8840-1766	Chestnut Street, Nashua Regulator Station Replacement	\$ 325,000	\$ -
LU CapEx - Improvement	8840-1769	Laconia Phase II	\$ 850,000	\$ -
LU CapEx - Improvement	8840-1770	Daniel Webster Highway	\$ 650,000	\$ -
LU CapEx - Improvement	8840-C18800	Upgrade Hi Line - Concord to Tilton Phase 1	\$ 700,000	\$ -
LU CapEx - Replenishment	8840-1701	Reserve for Unidentified Mandated/Growth Projects	\$ 3,139,334	\$ 8,574,000
LU CapEx - Replenishment	8840-1702	Meter Protection Program	\$ 50,000	\$ 100,000
LU CapEx - Replenishment	8840-1703	Cathodic Protection Program	\$ 750,000	\$ 775,000
LU CapEx - Replenishment	8840-1704	Replacement Services Random (Non Leaks)	\$ 490,000	\$ 500,000
LU CapEx - Replenishment	8840-1705	Replacement Services Random (Due to Leaks)	\$ 300,000	\$ 310,000
LU CapEx - Replenishment	8840-1706	Meter Work Project (Changes)	\$ 150,000	\$ 200,000
LU CapEx - Replenishment	8840-1707	Meter Work Project (Meter Purchases)	\$ 1,300,000	\$ 1,339,000
LU CapEx - Replenishment	8840-1708	Corrosion & Miscellaneous Fitting	\$ 100,000	\$ 100,000
LU CapEx - Replenishment	8840-1709	Valve Installation/Replacement	\$ 50,000	\$ 50,000
LU CapEx - Replenishment	8840-1710	Leak Repairs	\$ 250,000	\$ 250,000
LU CapEx - Replenishment	8840-1711	Main & Service Replacement LPP	\$ 17,300,000	\$ 17,819,000
LU CapEx - Replenishment	8840-1713	Main Replacement Fitting LPP	\$ 200,000	\$ 200,000
LU CapEx - Replenishment	8840-1714	K Meter Replacement Program	\$ 100,000	\$ 1,300,000
LU CapEx - Replenishment	8840-1715	Aldyl-A Replacement Program	\$ 550,000	\$ 500,000
LU CapEx - Replenishment	8840-1716	Main Replacement Reactive	\$ 100,000	\$ 200,000
LU CapEx - Replenishment	8840-1717	Dispatch and Control Center	\$ 10,000	\$ 10,000
LU CapEx - Replenishment	8840-1718	Purchase Misc Capital Equipment & Tools	\$ 175,000	\$ 200,000
LU CapEx - Replenishment	8840-1719	Transportation Fleet and Equipment Purchases	\$ 1,978,000	\$ 500,000
LU CapEx - Replenishment	8840-1720	SCADA Capital Improvements	\$ 10,000	\$ 5,000
LU CapEx - Replenishment	8840-1767	Replace Mueller Stopping Equipment w/ TD Williamson	\$ 500,000	\$ -
			\$ 63,462,130	\$ 66,996,788



Account	Account Number	Balance 12/31/2016	Does it attract property taxes?	Does it require insurance?
Other Intangible assets	303	14,745,889	No	No
Subtotal - INTANGIBLE PLANT		14,745,889		
PRD-Land & Land Rights	304	394,087	Yes	Yes
PRD-Structures&Improvements	305	1,975,163	Yes	Yes
PRD-Structures&Improvements	311	258,481	Yes	Yes
PRD-PROD Other Equipment	320	11,333,515	Yes	Yes
Strucutures and Improvements	361	57,345	Yes	Yes
Other equipment	363	7,646	No	Yes
Production Plant		14,026,237		
Land & Land Rights	365	197,931	Yes	Yes
Measuring & Regulating Stations	366	623,659	Yes	Yes
Mains	367	234,679,135	Yes	Yes
Station Equipment	369	4,909,208	Yes	Yes
Services	380	146,722,140	Yes	Yes
Meters and Installations	381.0	14,628,345	Yes	Yes
Meters and Installations	381.1	188,398	Yes	Yes
Meters and Installations	381.2	5,647,769	Yes	Yes
Meters Installations	382	14,360,005	Yes	Yes
Other Distribution	387	908,013	Yes	Yes
Subtotal - DISTRIBUT. PLANT		422,864,603		
Land & Land Rights	389	16,806	Yes	Yes
Structures and Improvements	390	22,070,702	Yes	Yes
Office equipment	391.0	285,566	No	Yes
Office equipment	391.1	1,840,911	No	Yes
Office equipment	391.2	679,916	No	Yes
Transportation- Auto	392.0	2,566,139	No	Yes
Transportation- Truck	392.1	0	No	Yes
Stores equipment	393	99,421	No	Yes
Tools	394	1,047,162	No	Yes
Power equipment	396	491,943	No	Yes
Communications equipment	397	443,965	No	Yes
Miscellaneous equipment	398	348,302	No	Yes
Subtotal - GENERAL PLANT		29,890,834		
<b>TOTAL</b>		<b>481,527,563</b>		
Total Plant Subject to Property Tax		458,970,702		
Test Year Property Tax Expense		9,168,736		
Property Tax Rate:		2.00%		
Total Plant Requiring Insurance		466,781,674		
Test Year Property Insurance Expense		38,113		
Test Year Injuries and Damage Insurance Expens		877,844		
Insurance Rate:		0.20%		



Account	Description	Beginning Debit		Credit	Net Change	Ending Balance
8840-2-0000-80-8720-4090	State Income Tax	0	231,000	0	231,000	231,000
8840-2-0000-80-8760-4101	Def SIT Expense-Debit	0	834,575	164,331	670,244	670,244
8840-2-0000-80-8760-4104	Def FIT Expense-Debit	0	6,453,736	995,945	5,457,790	5,457,790
<b>Total</b>		<b>0</b>				<b>6,359,035</b>

Energy North - Q4-16 Tax Entries						
8840-2-0000-80-8720-4090	Pre-Tax Entry Balances	0	176,400	0	176,400	176,400
	Tax Entry		54,600		54,600	54,600
	Post-Tax Entry Balances	0	231,000	0	231,000	231,000
8840-2-0000-80-8760-4101	Pre-Tax Entry Balances	0	712,326	164,331	547,995	547,995
	Tax Entry		122,249		122,249	122,249
	Post-Tax Entry Balances	0	834,575	164,331	670,244	670,244
8840-2-0000-80-8760-4104	Pre-Tax Entry Balances	0	4,317,126	995,945	3,321,181	3,321,181
	Tax Entry		2,136,609		2,136,609	2,136,609
	Post-Tax Entry Balances	0	6,453,736	995,945	5,457,790	5,457,790



Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
8840-2-0000-10-1230-1903	Accum Def Inc Taxes Asset (Current)	(0.01)	0.01	0.01	-	(0.01)
8840-2-0000-20-2730-2830	Accum Def Inc Taxes Liability-Current	(0)	0	0	0	(0)
8840-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)	(73,700,242)	2,425,242	995,759	(5,881,649)	(79,581,891)
<b>Total</b>		<b>(73,700,242)</b>				<b>(79,581,891)</b>

Energy North - Q4-16 Tax Entries						
8840-2-0000-20-2965-2830	Pre-Tax Entry Balances	(73,700,242)	2,425,242	4,651,325	(2,226,083)	(75,926,325)
	Tax Entry			(3,655,566)	(3,655,566)	(3,655,566)
	Post-Tax Entry Balances	(73,700,242)	2,425,242	995,759	(5,881,649)	(79,581,891)



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Direct Testimony of Faisal Deen Arif  
and Mark Thompson  
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Journal Entry Series	TRX Date	Account Number	Account Description	Debit Amount	Credit Amount	Total	Originating Master ID	Originating Master Na Description	Reference	Source Document	Last User	User Who Posted
504373 Financial	2/29/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	5,326.44	0	5,326.44		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
525223 Financial	3/31/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	7,688.18	0	7,688.18		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
546451 Financial	4/30/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	68	0	68		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
544421 Purchasing	4/30/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	176.13	0	176.13	8810-UBCAN	LIBERTY UTILITIES CAP Intercompany charges	JC13761	PMTXX	DYNSA	SBILLECI
563637 Financial	5/31/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	0	7,688.18	7,688.18		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
619411 Financial	8/31/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	7,034.16	0	7,034.16		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
63249 Financial	10/31/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	60.12	0	60.12		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
690147 Financial	12/31/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	17,825.65	0	17,825.65		Clearing entry's	Clear PR Taxes & Tax G		ABYNOTN	TSANDERSON
						30,490.59						
487663 Financial	1/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,191.03	0	1,191.03		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
504373 Financial	2/29/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,292.89	0	1,292.89		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
525223 Financial	3/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,434.32	0	1,434.32		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
546451 Financial	4/30/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,455.13	0	1,455.13		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
566337 Financial	5/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,323.66	0	1,323.66		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
585858 Financial	6/30/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,468.56	0	1,468.56		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
600515 Financial	7/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	2,185.55	0	2,185.55		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
619411 Financial	8/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,623.94	0	1,623.94		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
636143 Financial	9/30/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,696.88	0	1,696.88		Clearing entry's	Clear PR Benefits & Tax G		ABYNOTN	TSANDERSON
63249 Financial	10/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,594.03	0	1,594.03		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
669598 Financial	11/30/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,549.93	0	1,549.93		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
690147 Financial	12/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	4,148.27	0	4,148.27		Clearing entry's	Clear PR Benefits & Tax G		ABYNOTN	TSANDERSON
						20,844.19						
487663 Financial	1/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	2,948.21	0	2,948.21		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
504373 Financial	2/29/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	2,934.50	0	2,934.50		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
525223 Financial	3/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	3,015.26	0	3,015.26		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
546451 Financial	4/30/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	3,392.17	0	3,392.17		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
566337 Financial	5/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	3,069.11	0	3,069.11		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
585858 Financial	6/30/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	3,082.57	0	3,082.57		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
600515 Financial	7/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	4,199.83	0	4,199.83		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
619411 Financial	8/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	2,705.66	0	2,705.66		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
636143 Financial	9/30/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	3,082.57	0	3,082.57		Clearing entry's	Clear PR Benefits & Tax G		ABYNOTN	TSANDERSON
63249 Financial	10/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	2,799.89	0	2,799.89		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
669598 Financial	11/30/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	2,799.89	0	2,799.89		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
690147 Financial	12/31/2016	8840-2-0000-69-5043-9263	Opt-Out Credit	3,984.46	0	3,984.46		Clearing entry's	Clear PR Benefits & Tax G		ABYNOTN	TSANDERSON
						36,014.123						
352117 Financial	1/30/2016	8840-2-0000-69-5043-9267	Pension	88,193.03	0	88,193.03		Debits are Energy north charges and Credit are	Est Pension Expenses G		MCARROZZELLA	MCARROZZELLA
487770 Financial	1/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
352117 Financial	2/29/2016	8840-2-0000-69-5043-9267	Pension	88,193.03	0	88,193.03		Debits are Energy north charges and Credit are	Est Pension Expenses G		MCARROZZELLA	MCARROZZELLA
504455 Financial	2/29/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
352117 Financial	3/29/2016	8840-2-0000-69-5043-9267	Pension	119,250.82	0	119,250.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		ABYNOTN	MCARROZZELLA
521434 Financial	3/31/2016	8840-2-0000-69-5043-9267	Pension	0	88,193.03	88,193.03		Debits are Energy north charges and Credit are	Reverse January Pensi G		SBILLECI	MCARROZZELLA
521437 Financial	3/31/2016	8840-2-0000-69-5043-9267	Pension	0	88,193.03	88,193.03		Debits are Energy north charges and Credit are	Reverse February Pensi G		SBILLECI	MCARROZZELLA
521439 Financial	3/31/2016	8840-2-0000-69-5043-9267	Pension	119,250.82	0	119,250.82		Debits are Energy north charges and Credit are	Rebook January Pensi G		SBILLECI	MCARROZZELLA
521441 Financial	3/31/2016	8840-2-0000-69-5043-9267	Pension	119,250.82	0	119,250.82		Debits are Energy north charges and Credit are	Rebook February Pensi G		SBILLECI	MCARROZZELLA
526671 Financial	3/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
352117 Financial	4/29/2016	8840-2-0000-69-5043-9267	Pension	119,250.82	0	119,250.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		MCARROZZELLA	MCARROZZELLA
546458 Financial	4/30/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
352117 Financial	5/29/2016	8840-2-0000-69-5043-9267	Pension	119,250.82	0	119,250.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		MCARROZZELLA	MCARROZZELLA
566373 Financial	5/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
352117 Financial	6/29/2016	8840-2-0000-69-5043-9267	Pension	119,250.82	0	119,250.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		MCARROZZELLA	MCARROZZELLA
585858 Financial	6/30/2016	8840-2-0000-69-5043-9267	Pension	147,233.98	0	147,233.98		Debits are Energy north charges and Credit are	Pension & OPEB actuar G		SBILLECI	MCARROZZELLA
585615 Financial	6/30/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
352117 Financial	7/29/2016	8840-2-0000-69-5043-9267	Pension	143,789.82	0	143,789.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		SBILLECI	TSANDERSON
600502 Financial	7/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	TSANDERSON
352117 Financial	8/29/2016	8840-2-0000-69-5043-9267	Pension	143,789.82	0	143,789.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		TSANDERSON	TSANDERSON
619461 Financial	8/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	TSANDERSON
352117 Financial	9/29/2016	8840-2-0000-69-5043-9267	Pension	143,789.82	0	143,789.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		TSANDERSON	TSANDERSON
916277 Financial	9/30/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Clear Keene Benefits G		ABYNOTN	TSANDERSON
352117 Financial	10/29/2016	8840-2-0000-69-5043-9267	Pension	143,789.82	0	143,789.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		TSANDERSON	TSANDERSON
63257 Financial	10/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Clear Keene Benefits G		ABYNOTN	TSANDERSON
352117 Financial	11/29/2016	8840-2-0000-69-5043-9267	Pension	143,789.82	0	143,789.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		TSANDERSON	TSANDERSON
619661 Financial	11/30/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		ABYNOTN	TSANDERSON
352117 Financial	12/29/2016	8840-2-0000-69-5043-9267	Pension	143,789.82	0	143,789.82		Debits are Energy north charges and Credit are	Est Pension Expenses G		TSANDERSON	TSANDERSON
690176 Financial	12/31/2016	8840-2-0000-69-5043-9267	Pension	0	1,978.33	1,978.33		Debits are Energy north charges and Credit are	Keene Benefits G		TSANDERSON	TSANDERSON
691163 Financial	12/31/2016	8840-2-0000-69-5043-9267	Pension	0	16,424.02	16,424.02		Debits are Energy north charges and Credit are	Pension Adj-True up ex G		TERESAS	DVANDEIRYK
						1,646,313.84						
546451 Financial	4/30/2016	8840-2-0000-69-5043-9268	Pension Plan Expenses	3,675.00	0	3,675.00		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
585858 Financial	6/30/2016	8840-2-0000-69-5043-9268	Pension Plan Expenses	0	7,780.50	7,780.50		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
600515 Financial	7/31/2016	8840-2-0000-69-5043-9268	Pension Plan Expenses	11,455.50	0	11,455.50		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
619411 Financial	8/31/2016	8840-2-0000-69-5043-9268	Pension Plan Expenses	0	7,780.50	7,780.50		Clearing entry's	Clear PR Taxes & Benef G		ABYNOTN	TSANDERSON
690147 Financial	12/31/2016	8840-2-0000-69-5043-9268	Pension Plan Expenses	3,675.00	0	3,675.00		Clearing entry's	Clear PR Benefits & Tax G		ABYNOTN	TSANDERSON
						3,244.59						
487663 Financial	1/31/2016	8840-2-0000-69-5043-9269	401k Match	50,993.35	0	50,993.35		Energy North Clearing entries debits Credit are	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
487770 Financial	1/31/2016	8840-2-0000-69-5043-9269	401k Match	0	1,255.00	1,255.00		Energy North Clearing entries debits Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
504373 Financial	2/29/2016	8840-2-0000-69-5043-9269	401k Match	52,282.99	0	52,282.99		Energy North Clearing entries debits Credit are	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
504455 Financial	2/29/2016	8840-2-0000-69-5043-9269	401k Match	0	1,255.00	1,255.00		Energy North Clearing entries debits Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
525223 Financial	3/31/2016	8840-2-0000-69-5043-9269	401k Match	54,404.94	0	54,404.94		Energy North Clearing entries debits Credit are	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
526671 Financial	3/31/2016	8840-2-0000-69-5043-9269	401k Match	0	1,255.00	1,255.00		Energy North Clearing entries debits Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
546451 Financial	4/30/2016	8840-2-0000-69-5043-9269	401k Match	56,519.18	0	56,519.18		Energy North Clearing entries debits Credit are	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
546458 Financial	4/30/2016	8840-2-0000-69-5043-9269	401k Match	0	1,255.00	1,255.00		Energy North Clearing entries debits Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
566337 Financial	5/31/2016	8840-2-0000-69-5043-9269	401k Match	89,803.43	0	89,803.43		Energy North Clearing entries debits Credit are	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
566373 Financial	5/31/2016	8840-2-0000-69-5043-9269	401k Match	0	1,255.00	1,255.00		Energy North Clearing entries debits Credit are	Keene Benefits G		ABYNOTN	MCARROZZELLA
585858 Financial	6/30/2016	8840-2-0000-69-5043-9269	401k Match	52,298.44	0	52,298.44		Energy North Clearing entries debits Credit are	Clear PR Taxes & Benef G		ABYNOTN	MCARROZZELLA
585615 Financial	6/30/2016	8840-2-0000-69-5043-9269	401k Match	0	1,255.00</							



669598	Financial	11/30/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
669598	Financial	11/30/2016	8840-2-0000-69-5044-9260	Group Benefits	286,963.03	0	286,963.03	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
690614	Financial	11/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)	Reclassified to Keene	Keene Benefits	GJ	ABOYNTON	TSANDERSON	
689633	Financial	12/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	9,932.74	(9,932.74)	Reclassified to EE Jobs (Part of LDAC's)	Reclassified EE Benefits and Taxes	GJ	DYNSA	TSANDERSON	
690147	Financial	12/31/2016	8840-2-0000-69-5044-9260	Group Benefits	872.3	0	872.30	Clearing Entries	Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON	
690147	Financial	12/31/2016	8840-2-0000-69-5044-9260	Group Benefits	278,789.47	0	278,789.47	Clearing Entries	Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON	
690176	Financial	12/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,689.84	(14,689.84)	Reclassified to Keene	Keene Benefits	GJ	ABOYNTON	TSANDERSON	
690408	Financial	12/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	1,108.78	(1,108.78)	Clearing Entries	Clear PR related account	GJ	ABOYNTON	TSANDERSON	
684148	Purchasing	12/31/2016	8840-2-0000-69-5044-9260	Group Benefits	450	0	450.00	8810-SANABRIA JOHN SANABRIA	Check to HR	Payables Tr Entry	PMTRX	DYNSA	SBILLECI
							3,195,632.18						
566337	Financial	5/31/2016	8840-2-0000-69-5044-9261	Health Svc	0	3,505.61	(3,505.61)	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA	
56524	Financial	5/31/2016	8840-2-0000-69-5044-9261	Health Svc	3,505.61	0	3,505.61	Clearing Entries	Clear Health Services	GJ	ABOYNTON	MCARROZZELLA	
585586	Financial	6/30/2016	8840-2-0000-69-5044-9261	Health Svc	0	1,832.54	(1,832.54)	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA	
600515	Financial	7/31/2016	8840-2-0000-69-5044-9261	Health Svc	0	1,228.72	(1,228.72)	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
603886	Financial	8/10/2016	8840-2-0000-69-5044-9261	Health Svc	3,061.26	0	3,061.26	Clearing Entries	Reclass Health Svc	GJ	ABOYNTON	TSANDERSON	
							-						
352115	Financial	1/30/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	51,221.00	0	51,221.00	Estimated OPEB Expenses	Est OPEB Expense	GJ	MCARROZZELLA	MCARROZZELLA	
352115	Financial	2/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	51,221.00	0	51,221.00	Estimated OPEB Expenses	Est OPEB Expense	GJ	MCARROZZELLA	MCARROZZELLA	
352115	Financial	3/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	53,867.42	0	53,867.42	Estimated OPEB Expenses	Est OPEB Expense	GJ	SBILLECI	MCARROZZELLA	
521530	Financial	3/31/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	0	51,221.00	(51,221.00)	Estimated OPEB Expenses	Reverse January OPEB	GJ	SBILLECI	MCARROZZELLA	
521532	Financial	3/31/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	0	51,221.00	(51,221.00)	Estimated OPEB Expenses	Reverse February OPEB	GJ	SBILLECI	MCARROZZELLA	
521564	Financial	3/31/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	53,867.42	0	53,867.42	Estimated OPEB Expenses	Rebook January OPEB	GJ	SBILLECI	MCARROZZELLA	
521566	Financial	3/31/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	53,867.42	0	53,867.42	Estimated OPEB Expenses	Rebook February OPEB	GJ	SBILLECI	MCARROZZELLA	
352115	Financial	4/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	53,867.42	0	53,867.42	Estimated OPEB Expenses	Est OPEB Expense	GJ	MCARROZZELLA	MCARROZZELLA	
546927	Financial	4/30/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	0	25,348.00	(25,348.00)	Estimated OPEB Expenses	Reclass MISC AL to OPEB	GJ	SBILLECI	MCARROZZELLA	
352115	Financial	5/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	53,867.42	0	53,867.42	Estimated OPEB Expenses	Est OPEB Expense	GJ	MCARROZZELLA	MCARROZZELLA	
352115	Financial	6/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	53,867.42	0	53,867.42	Estimated OPEB Expenses	Est OPEB Expense	GJ	MCARROZZELLA	MCARROZZELLA	
352115	Financial	7/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	54,517.50	0	54,517.50	Estimated OPEB Expenses	Est OPEB Expense	GJ	SBILLECI	TSANDERSON	
352115	Financial	8/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	54,517.50	0	54,517.50	Estimated OPEB Expenses	Est OPEB Expense	GJ	TSANDERSON	TSANDERSON	
352115	Financial	9/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	54,517.50	0	54,517.50	Estimated OPEB Expenses	Est OPEB Expense	GJ	TSANDERSON	TSANDERSON	
352115	Financial	10/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	54,517.50	0	54,517.50	Estimated OPEB Expenses	Est OPEB Expense	GJ	TSANDERSON	TSANDERSON	
352115	Financial	11/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	54,517.50	0	54,517.50	Estimated OPEB Expenses	Est OPEB Expense	GJ	TSANDERSON	TSANDERSON	
352115	Financial	12/29/2016	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	54,517.50	0	54,517.50	Estimated OPEB Expenses	Est OPEB Expense	GJ	TSANDERSON	TSANDERSON	
							624,961.52						
546451	Financial	4/30/2016	8840-2-0000-69-5044-9266	Health Care	581.53	0	581.53	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA	
566337	Financial	5/31/2016	8840-2-0000-69-5044-9266	Health Care	0	581.53	(581.53)	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA	
							-						
566337	Financial	5/31/2016	8840-2-0000-69-5044-9268	Group Life	1,188.77	0	1,188.77	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA	
585586	Financial	6/30/2016	8840-2-0000-69-5044-9268	Group Life	644.26	0	644.26	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA	
600515	Financial	7/31/2016	8840-2-0000-69-5044-9268	Group Life	911.88	0	911.88	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
619411	Financial	8/31/2016	8840-2-0000-69-5044-9268	Group Life	656.41	0	656.41	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
636143	Financial	9/30/2016	8840-2-0000-69-5044-9268	Group Life	719.12	0	719.12	Clearing Entries	Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON	
632429	Financial	10/31/2016	8840-2-0000-69-5044-9268	Group Life	654.42	0	654.42	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
669598	Financial	11/30/2016	8840-2-0000-69-5044-9268	Group Life	661.88	0	661.88	Clearing Entries	Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON	
690147	Financial	12/31/2016	8840-2-0000-69-5044-9268	Group Life	901.07	0	901.07	Clearing Entries	Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON	
							6,337.81						
							6,338,058						

	Test Year Expense	Adjusted Test Year	Adjustment	Capitalization %
<b>Benefits</b>				
Group Benefits	3,195,632.18			
Group Life	6,337.81			
Opt-Out Credit	38,014.12			
401K Match	723,219.09			
<b>Subtotal, Benefits</b>	<b>3,979,203.20</b>	<b>4,526,461.85</b>	<b>553,258.65</b>	
<b>Pension &amp; OPEB</b>				
Pension	1,685,313.84	935,000.84	(749,413.00)	
FAS 106 (Retiree Health Care)	624,961.52	602,409.52	(22,552.00)	
<b>Subtotal, Pension &amp; OPEB</b>	<b>2,310,275.36</b>	<b>1,538,310.36</b>	<b>(771,965.00)</b>	
<b>Other</b>				
Employee pensions and benefits - 401k	30,490.50	-	(30,490.50)	
ESPP Expense	20,844.19	-	(20,844.19)	
Pension Plan Expenses	3,244.50	-	(3,244.50)	
<b>Subtotal, Other</b>	<b>54,579.19</b>	<b>-</b>	<b>(54,579.19)</b>	
<b>Total</b>	<b>6,338,057.75</b>	<b>6,064,772.21</b>	<b>(273,285.54)</b>	
Capitalization rate			28.50%	
Adjustment			(195,398)	



ENERGY NORTH  
FIXED ASSETS ADDITION & ADI FOR 2016

Breakdown by FERC Codes

Cost

				8840-1060		20,588,705.07							
Asset ID	Suf	Asset Description	Asset Class ID	Acquisition Date	Acquisition Cost	Location ID	Extended Description	Asset Type	Property Type	FERC Code	End of Year?	3-Digit Acct	
8840-NAS-SOLAR	1	Comm Solar Install 54 kW	8840-1060	1/1/2016	(160,024.00)	NASHUA	Comm Solar Install 54 kW	New	Real	8840-3900		390	
8840-ENIC0066	1	Training Ctr 14 Brake Brdg CCD	8840-1060	1/1/2016	(4,102,572.40)	CONCORD	Training Ctr 14 Brake Brdg CCD	New	Real	8840-3900		390	
8840-LSM-EAST	1	Leak Survey Mgmt GAS NH	8840-1060	1/1/2016	(274,236.82)	LONDONDERRY	Leak Survey Mgmt GAS NH	New	Personal	8840-3030		303	
8840-COGS-0034	1	Cogsdale Enhancement	8840-1060	1/1/2016	(492,566.19)	LONDONDERRY	Cogsdale Enhancement	New	Personal	8840-3030		303	
8840-E&O-EN14	1	Engr & OPS Enhancement	8840-1060	1/1/2016	(83,770.96)	LONDONDERRY	Engr & OPS Enhancement	New	Personal	8840-3030		303	
8840-000103946	1	15 COOPER LN, BFD SERVICE #6	8840-1060	1/1/2016	(1,107.46)	Bedford	15 COOPER LN, BFD SERVICE #6	New	Personal	8840-3800		380	
8840-000103788	1	119 S RIVER RD, BFD	8840-1060	1/1/2016	(2,472.80)	Bedford	119 S RIVER RD, BFD	New	Personal	8840-3800		380	
8840-000103048	1	74 RUMFORD ST, CCD	8840-1060	1/1/2016	(0.79)	Concord	74 RUMFORD ST, CCD	New	Personal	8840-3800		380	
8840-000104306	1	35 SEMINOLE DR, NAS	8840-1060	1/1/2016	(1,093.14)	Nashua	35 SEMINOLE DR, NAS	New	Personal	8840-3800		380	
8840-000104133	1	61 S STATE ST CCD	8840-1060	1/1/2016	(2,903.59)	Concord	61 S STATE ST CCD	New	Personal	8840-3800		380	
8840-000104408	1	36 PALOMINO LN BFD	8840-1060	1/1/2016	(644.09)	Bedford	36 PALOMINO LN BFD	New	Personal	8840-3800		380	
8840-000102918	1	47 S RIVER RD, BFD	8840-1060	1/1/2016	(278.65)	Bedford	47 S RIVER RD, BFD	New	Personal	8840-3800		380	
8840-000100886	1	37 PELHAM RD, HUD	8840-1060	1/1/2016	(11.27)	Hudson	37 PELHAM RD, HUD	New	Personal	8840-3800		380	
8840-000102816	1	6-69 LEYBRIDGE DR, HUD	8840-1060	1/1/2016	(338.74)	Hudson	6-69 LEYBRIDGE DR, HUD	New	Personal	8840-3800		380	
8840-000102817	1	6-70 LEYBRIDGE DR, HUD	8840-1060	1/1/2016	(398.98)	Hudson	6-70 LEYBRIDGE DR, HUD	New	Personal	8840-3800		380	
8840-000102825	1	6-78 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(102.15)	Hudson	6-78 WEYMOUTH CT, HUD	New	Personal	8840-3800		380	
8840-000102809	1	6-62 WICKFORD LN, HUD	8840-1060	1/1/2016	(102.15)	Hudson	6-62 WICKFORD LN, HUD	New	Personal	8840-3800		380	
8840-000104069	1	35 LONDONDERRY TPKE, HOK #C	8840-1060	1/1/2016	(1,468.96)	Hooksett	35 LONDONDERRY TPKE, HOK #C	New	Personal	8840-3800		380	
8840-000103917	1	10 COOPER LN, BFD SERVICE #1	8840-1060	1/1/2016	(535.17)	Bedford	10 COOPER LN, BFD SERVICE #1	New	Personal	8840-3800		380	
8840-000103846	1	14 SOUTH ST, DER - SERVICE #8	8840-1060	1/1/2016	(535.18)	Derry	14 SOUTH ST, DER - SERVICE #8	New	Personal	8840-3800		380	
8840-000104127	1	BLG 1 HIDDEN OAK WY, MMC SVC 1	8840-1060	1/1/2016	(381.43)	Manchester	BLG 1 HIDDEN OAK WY, MMC SVC 1	New	Personal	8840-3800		380	
8840-000104137	1	BLG 1 HIDDEN OAK WY, MMC SVC 2	8840-1060	1/1/2016	(381.44)	Manchester	BLG 1 HIDDEN OAK WY, MMC SVC 2	New	Personal	8840-3800		380	
8840-000104319	1	12 DAWN AV, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	12 DAWN AV, MMK	New	Personal	8840-3800		380	
8840-000104320	1	14 DAWN AV, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	14 DAWN AV, MMK	New	Personal	8840-3800		380	
8840-000104323	1	27 DAWN AV, MMK ALSO #16	8840-1060	1/1/2016	(644.08)	Merrimack	27 DAWN AV, MMK ALSO #16	New	Personal	8840-3800		380	
8840-000104325	1	7 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	7 SUNSET DR, MMK	New	Personal	8840-3800		380	
8840-000104328	1	12 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	12 SUNSET DR, MMK	New	Personal	8840-3800		380	
8840-000104326	1	8 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	8 SUNSET DR, MMK	New	Personal	8840-3800		380	
8840-000104321	1	18 DAWN AV, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	18 DAWN AV, MMK	New	Personal	8840-3800		380	
8840-000100225	1	552 UNION AV, LAC	8840-1060	1/1/2016	(13,499.05)	Laconia	552 UNION AV, LAC	New	Personal	8840-3800		380	
8840-000101492	1	75 BRODY LN, HUD, CLUBHOUSE	8840-1060	1/1/2016	(750.42)	Hudson	75 BRODY LN, HUD, CLUBHOUSE	New	Personal	8840-3800		380	
8840-000103186	1	40 THORNDIKE ST, CCD	8840-1060	1/1/2016	(2,802.27)	Concord	40 THORNDIKE ST, CCD	New	Personal	8840-3800		380	
8840-000103916	1	OLD BEDFORD RD, BFD (BFD HILLS	8840-1060	1/1/2016	(250,039.96)	Bedford	OLD BEDFORD RD, BFD (BFD HILLS	New	Personal	8840-3670		367	
8840-000104003	1	565 AMHERST ST, NAS MEDICAL	8840-1060	1/1/2016	(2,071.13)	Nashua	565 AMHERST ST, NAS MEDICAL	New	Personal	8840-3800		380	
8840-000104324	1	5 SUNDAY DR, MMK	8840-1060	1/1/2016	(1,291.92)	Merrimack	5 SUNDAY DR, MMK	New	Personal	8840-3800		380	
8840-000104520	1	519 MAST RD GOF	8840-1060	1/1/2016	(10,355.20)	Goffstown	519 MAST RD GOF	New	Personal	8840-3800		380	
8840-000104567	1	135 APPLECREST RD MMC	8840-1060	1/1/2016	(10,304.99)	Manchester	135 APPLECREST RD MMC	New	Personal	8840-3800		380	
8840-000104673	1	6 QUEEN ST, BSC	8840-1060	1/1/2016	(7,729.30)	Boscawen	6 QUEEN ST, BSC	New	Personal	8840-3800		380	
8840-000104700	1	17 SOUTH AV, DER BLDG A	8840-1060	1/1/2016	(1,265.20)	Derry	17 SOUTH AV, DER BLDG A	New	Personal	8840-3800		380	
8840-000104701	1	17 SOUTH AV, DER BLDG B	8840-1060	1/1/2016	(1,566.44)	Derry	17 SOUTH AV, DER BLDG B	New	Personal	8840-3800		380	
8840-000100099	1	28 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(2,371.43)	Londonderry	28 BLACK FOREST CIR, LON	New	Personal	8840-3800		380	
8840-000103089	1	4 JORDAN AV, CCD	8840-1060	1/1/2016	(2,350.15)	Concord	4 JORDAN AV, CCD	New	Personal	8840-3800		380	
8840-000103180	1	32 THORNDIKE ST, CCD	8840-1060	1/1/2016	(900.77)	Concord	32 THORNDIKE ST, CCD	New	Personal	8840-3800		380	
8840-000103382	1	375 PEARL ST, MMC	8840-1060	1/1/2016	(382.62)	Manchester	375 PEARL ST, MMC	New	Personal	8840-3800		380	
8840-0001040106	1	47 TIFFANY CIR, HUD UNIT 28	8840-1060	1/1/2016	(2,345.81)	Hudson	47 TIFFANY CIR, HUD UNIT 28	New	Personal	8840-3800		380	
8840-000104161	1	10 CORPORATE DR BFD	8840-1060	1/1/2016	(617.03)	Bedford	10 CORPORATE DR BFD	New	Personal	8840-3800		380	
8840-000104312	1	SUNSET DR & DAWN AV, MMK	8840-1060	1/1/2016	(11,441.87)	Merrimack	SUNSET DR & DAWN AV, MMK	New	Personal	8840-3670		367	
8840-000104322	1	19 DAWN AV, MMK	8840-1060	1/1/2016	(1,390.94)	Merrimack	19 DAWN AV, MMK	New	Personal	8840-3800		380	
8840-000104329	1	14 SUNSET DR, MMK	8840-1060	1/1/2016	(998.58)	Merrimack	14 SUNSET DR, MMK	New	Personal	8840-3800		380	
8840-000104371	1	3 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	3 SUNSET DR, MMK	New	Personal	8840-3800		380	
8840-000104591	1	55 S MAIN ST, CCD	8840-1060	1/1/2016	(9,496.01)	Concord	55 S MAIN ST, CCD	New	Personal	8840-3800		380	
8840-000104619	1	18 SCHOOL ST, FKN	8840-1060	1/1/2016	(5,021.17)	Franklin	18 SCHOOL ST, FKN	New	Personal	8840-3800		380	
8840-000104628	1	64 UNDERHILL ST NAS	8840-1060	1/1/2016	(1,650.22)	Nashua	64 UNDERHILL ST NAS	New	Personal	8840-3800		380	
8840-000104629	1	66 UNDERHILL ST NAS	8840-1060	1/1/2016	(2,349.73)	Nashua	66 UNDERHILL ST NAS	New	Personal	8840-3800		380	
8840-000104641	1	S MAIN ST CCD	8840-1060	1/1/2016	(32,250.43)	Concord	S MAIN ST CCD	New	Personal	8840-3670		367	
8840-000104682	1	2 CORNELL ST, CCD	8840-1060	1/1/2016	(8,015.75)	Concord	2 CORNELL ST, CCD	New	Personal	8840-3800		380	
8840-000104703	1	17 SOUTH AV, DER BLDG D	8840-1060	1/1/2016	(1,201.93)	Derry	17 SOUTH AV, DER BLDG D	New	Personal	8840-3800		380	
8840-000104750	1	17 DAWN AV, MMK	8840-1060	1/1/2016	(1,064.21)	Merrimack	17 DAWN AV, MMK	New	Personal	8840-3800		380	
8840-000104775	1	23 OLD NASHUA RD AMH	8840-1060	1/1/2016	(367.59)	Amherst	23 OLD NASHUA RD AMH	New	Personal	8840-3670		367	
8840-000100087	1	27 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(3,024.58)	Londonderry	27 BLACK FOREST CIR, LON	New	Personal	8840-3800		380	
8840-000100126	1	24 QUARRY RD, LON	8840-1060	1/1/2016	(1,861.12)	Londonderry	24 QUARRY RD, LON	New	Personal	8840-3800		380	
8840-000100862	1	33-44 PELHAM RD HUD	8840-1060	1/1/2016	(29,815.77)	Hudson	33-44 PELHAM RD HUD	New	Personal	8840-3670		367	
8840-000104238	1	1034 N MAIN ST, LAC	8840-1060	1/1/2016	(6,069.75)	Laconia	1034 N MAIN ST, LAC	New	Personal	8840-3800		380	
8840-000104301	1	45 CAMBRIDGE DR NAS	8840-1060	1/1/2016	(42,124.24)	Merrimack	45 CAMBRIDGE DR NAS	New	Personal	8840-3800		380	
8840-000104497	1	6 SMITH LN, LON	8840-1060	1/1/2016	(5,561.76)	Londonderry	6 SMITH LN, LON	New	Personal	8840-3670		367	
8840-000104782	1	221 HARRIS RD, NAS	8840-1060	1/1/2016	(7,228.91)	Nashua	221 HARRIS RD, NAS	New	Personal	8840-3670		367	
8840-848696	1	255 PLEASANT POND WY,MMC	8840-1060	1/1/2016	(3,340.20)	Manchester	255 PLEASANT POND WY,MMC	New	Personal	8840-3800		380	
8840-000103190	1	50 THORNDIKE ST, CCD	8840-1060	1/1/2016	(3,057.84)	Concord	50 THORNDIKE ST, CCD	New	Personal	8840-3800		380	
8840-000103192	1	55 THORNDIKE ST, CCD	8840-1060	1/1/2016	(476.30)	Concord	55 THORNDIKE ST, CCD	New	Personal	8840-3800		380	
8840-000103594	1	4 GOLEN DR, LON - MAIN	8840-1060	1/1/2016	(14,127.98)	Londonderry	4 GOLEN DR, LON - MAIN	New	Personal	8840-3670		367	
8840-000104041	1	1 PUTNAM RD, HUD	8840-1060	1/1/2016	(2,367.23)	Hudson	1 PUTNAM RD, HUD	New	Personal	8840-3800		380	
8840-000104488	1	55 OLD BEDFORD RD, BFD	8840-1060	1/1/2016	(99,422.52)	Bedford	55 OLD BEDFORD RD, BFD	New	Personal	8840-3670		367	
8840-000104570	1	573 HANOVER ST MMC	884										



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8840-0001004576	1	135 ROSEDALE AV MNC	8840-1060	1/1/2016	(8,302.65)	Manchester	135 ROSEDALE AV MNC	New	Personal	8840-3800	380
8840-0001004672	1	8 HUNTINGTON LN NAS	8840-1060	1/1/2016	(3,291.73)	Nashua	8 HUNTINGTON LN NAS	New	Personal	8840-3800	380
8840-0001004674	1	24 WARREN ST, CCD	8840-1060	1/1/2016	(13,982.73)	Concord	24 WARREN ST, CCD	New	Personal	8840-3800	380
8840-0001004754	1	80 OMEGA ST MNC	8840-1060	1/1/2016	(2,361.47)	Manchester	80 OMEGA ST MNC	New	Personal	8840-3800	380
8840-0001002186	1	115 MAMMOTH RD, MNC	8840-1060	1/1/2016	(16,190.02)	Manchester	115 MAMMOTH RD, MNC	New	Personal	8840-3800	380
8840-0001002841	1	374-396 PEARL ST, MNC	8840-1060	1/1/2016	(59,106.06)	Manchester	374-396 PEARL ST, MNC	New	Personal	8840-3670	367
8840-0001004483	1	401 BROAD ST NAS	8840-1060	1/1/2016	(7,571.31)	Nashua	401 BROAD ST NAS	New	Personal	8840-3800	380
8840-0001004638	1	422 SHORE DR LAC	8840-1060	1/1/2016	(10,152.31)	Laconia	422 SHORE DR LAC	New	Personal	8840-3800	380
8840-0001004645	1	414 SHORE DR LAC	8840-1060	1/1/2016	(7,838.04)	Laconia	414 SHORE DR LAC	New	Personal	8840-3800	380
8840-0001004685	1	159 BOYNTON ST, MNC	8840-1060	1/1/2016	(2,779.80)	Manchester	159 BOYNTON ST, MNC	New	Personal	8840-3800	380
8840-0001004761	1	108 CENTRE ST CCD	8840-1060	1/1/2016	(7,749.02)	Concord	108 CENTRE ST CCD	New	Personal	8840-3800	380
8840-0001004786	1	41 INGHAM RD MMK	8840-1060	1/1/2016	(1,492.37)	Merrimack	41 INGHAM RD MMK	New	Personal	8840-3800	380
8840-0001004282	1	67 PROVENCAL RD, LAC SVC 1	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 1	New	Personal	8840-3800	380
8840-0001004283	1	67 PROVENCAL RD, LAC SVC 2	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 2	New	Personal	8840-3800	380
8840-0001004284	1	67 PROVENCAL RD, LAC SVC 3	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 3	New	Personal	8840-3800	380
8840-0001004285	1	67 PROVENCAL RD, LAC SVC 4	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 4	New	Personal	8840-3800	380
8840-0001004286	1	67 PROVENCAL RD, LAC SVC 5	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 5	New	Personal	8840-3800	380
8840-0001004287	1	67 PROVENCAL RD, LAC SVC 6	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 6	New	Personal	8840-3800	380
8840-0001004538	1	290 W RIVER RD, HOK	8840-1060	1/1/2016	(3,359.32)	Hooksett	290 W RIVER RD, HOK	New	Personal	8840-3670	367
8840-0001004736	1	53 PALOMINO LN BFD	8840-1060	1/1/2016	(1,977.99)	Bedford	53 PALOMINO LN BFD	New	Personal	8840-3800	380
8840-0001004744	1	1 NOTTINGHAM LN MMK	8840-1060	1/1/2016	(2,312.49)	Merrimack	1 NOTTINGHAM LN MMK	New	Personal	8840-3800	380
8840-0001004785	1	84 WARREN ST, CCD	8840-1060	1/1/2016	(5,438.94)	Concord	84 WARREN ST, CCD	New	Personal	8840-3800	380
8840-0001004790	1	11 S RIVER RD BFD	8840-1060	1/1/2016	(2,003.90)	Bedford	11 S RIVER RD BFD	New	Personal	8840-3800	380
8840-0001003676	1	1 W MEADOW CT, MFD	8840-1060	1/1/2016	(1,951.78)	Milford	1 W MEADOW CT, MFD	New	Personal	8840-3800	380
8840-0001003681	1	6 W MEADOW CT, MFD	8840-1060	1/1/2016	(2,786.66)	Milford	6 W MEADOW CT, MFD	New	Personal	8840-3800	380
8840-0001004689	1	3 SHORE VIEW DR, BOW	8840-1060	1/1/2016	(2,314.48)	Bow	3 SHORE VIEW DR, BOW	New	Personal	8840-3800	380
8840-0001004743	1	186 DUNBARTON RD MNC	8840-1060	1/1/2016	(1,539.98)	Manchester	186 DUNBARTON RD MNC	New	Personal	8840-3800	380
8840-0001004755	1	3 GUAY ST CCD	8840-1060	1/1/2016	(6,336.24)	Concord	3 GUAY ST CCD	New	Personal	8840-3800	380
8840-0001004756	1	87 WILLIAM ST MNC	8840-1060	1/1/2016	(2,093.20)	Manchester	87 WILLIAM ST MNC	New	Personal	8840-3800	380
8840-0001004765	1	369 HEVEY ST MNC	8840-1060	1/1/2016	(2,653.40)	Manchester	369 HEVEY ST MNC	New	Personal	8840-3800	380
8840-0001004805	1	15 WOODBURY LN, BFD	8840-1060	1/1/2016	(1,064.22)	Bedford	15 WOODBURY LN, BFD	New	Personal	8840-3800	380
8840-0001002821	1	6-74 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(254.16)	Hudson	6-74 WEYMOUTH CT, HUD	New	Personal	8840-3800	380
8840-0001002824	1	6-77 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(102.15)	Hudson	6-77 WEYMOUTH CT, HUD	New	Personal	8840-3800	380
8840-0001003677	1	2 W MEADOW CT, MFD	8840-1060	1/1/2016	(3,629.60)	Milford	2 W MEADOW CT, MFD	New	Personal	8840-3800	380
8840-0001004680	1	17 MONTCLAIR DR, NAS	8840-1060	1/1/2016	(1,973.70)	Nashua	17 MONTCLAIR DR, NAS	New	Personal	8840-3800	380
8840-0001004709	1	358 S RIVER RD, BFD GARAGE	8840-1060	1/1/2016	(1,518.88)	Bedford	358 S RIVER RD, BFD GARAGE	New	Personal	8840-3800	380
8840-0001004671	1	13 STEVENS DR HOK	8840-1060	1/1/2016	(3,576.18)	Hooksett	13 STEVENS DR HOK	New	Personal	8840-3800	380
8840-0001004719	1	180 HARRIS RD NAS	8840-1060	1/1/2016	(6,214.23)	Nashua	180 HARRIS RD NAS	New	Personal	8840-3800	380
8840-0001004791	1	50 REDWOOD DR BOW	8840-1060	1/1/2016	(6,296.67)	Bow	50 REDWOOD DR BOW	New	Personal	8840-3800	380
8840-0001004800	1	30 PARK ST CCD	8840-1060	1/1/2016	(4,931.97)	Concord	30 PARK ST CCD	New	Personal	8840-3800	380
8840-0001003455	1	35 THAYER ST, MNC	8840-1060	1/1/2016	(206.93)	Manchester	35 THAYER ST, MNC	New	Personal	8840-3800	380
8840-0001004639	1	1629 ROUTE 3A, BOW	8840-1060	1/1/2016	(5,173.50)	Bow	1629 ROUTE 3A, BOW	New	Personal	8840-3800	380
8840-0001004717	1	144 VALLEY ST LAC	8840-1060	1/1/2016	(1,589.84)	Laconia	144 VALLEY ST LAC	New	Personal	8840-3800	380
8840-0001004740	1	112 W RIVER RD HOK	8840-1060	1/1/2016	(1,881.53)	Hooksett	112 W RIVER RD HOK	New	Personal	8840-3800	380
8840-0001004751	1	155 MORNINGSIDES DR LAC	8840-1060	1/1/2016	(4,267.34)	Laconia	155 MORNINGSIDES DR LAC	New	Personal	8840-3800	380
8840-0001004778	1	41 COMMERCIAL ST, BSC	8840-1060	1/1/2016	(3,508.37)	Boscawen	41 COMMERCIAL ST, BSC	New	Personal	8840-3800	380
8840-0001004533	1	339 PEMBROKE ST PEM	8840-1060	1/1/2016	(3,809.01)	Pembroke	339 PEMBROKE ST PEM	New	Personal	8840-3800	380
8840-0001004720	1	77 WINTER ST TIL	8840-1060	1/1/2016	(3,290.81)	Tilton	77 WINTER ST TIL	New	Personal	8840-3800	380
8840-0001004780	1	54 NASHUA ST, MFD	8840-1060	1/1/2016	(2,025.63)	Milford	54 NASHUA ST, MFD	New	Personal	8840-3800	380
8840-0001004788	1	14 RIVERVIEW LN CCD	8840-1060	1/1/2016	(3,805.30)	Concord	14 RIVERVIEW LN CCD	New	Personal	8840-3800	380
8840-0001004336	1	88 PLEASANT ST, CCD	8840-1060	1/1/2016	(19,494.32)	Concord	88 PLEASANT ST, CCD	New	Personal	8840-3670	367
8840-0001004569	1	338 SHAKER RD CAN	8840-1060	1/1/2016	(14,497.47)	Canterbury	338 SHAKER RD CAN	New	Personal	8840-3800	380
8840-0001004589	1	34-36 SCHOOL ST, ALN	8840-1060	1/1/2016	(7,083.30)	Allentown	34-36 SCHOOL ST, ALN	New	Personal	8840-3800	380
8840-0001004596	1	29 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(2,349.09)	Londonderry	29 BLACK FOREST CIR, LON	New	Personal	8840-3800	380
8840-0001003427	1	401 RIVER RD, MNC	8840-1060	1/1/2016	(2,391.06)	Manchester	401 RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004553	1	540 CONCORD ST MNC	8840-1060	1/1/2016	(5,338.30)	Manchester	540 CONCORD ST MNC	New	Personal	8840-3800	380
8840-0001004724	1	1 WATERVIEW DR AMH	8840-1060	1/1/2016	(3,038.57)	Amherst	1 WATERVIEW DR AMH	New	Personal	8840-3800	380
8840-0001004769	1	33 ALPINE ST MFD	8840-1060	1/1/2016	(1,696.72)	Milford	33 ALPINE ST MFD	New	Personal	8840-3800	380
8840-0001000909	1	19 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(2,412.37)	Londonderry	19 BLACK FOREST CIR, LON	New	Personal	8840-3800	380
8840-0001000125	1	26 QUARRY RD, LON L&T	8840-1060	1/1/2016	(3,342.53)	Londonderry	26 QUARRY RD, LON L&T	New	Personal	8840-3800	380
8840-0001003976	1	15 WINDSWPT RD, MNC LOT 2-1	8840-1060	1/1/2016	(3,177.06)	Manchester	15 WINDSWPT RD, MNC LOT 2-1	New	Personal	8840-3800	380
8840-0001003987	1	69 WINDSWPT RD, MNC LOT 2-28	8840-1060	1/1/2016	(2,516.62)	Manchester	69 WINDSWPT RD, MNC LOT 2-28	New	Personal	8840-3800	380
8840-0001003988	1	74 WINDSWPT RD, MNC LOT 2-27	8840-1060	1/1/2016	(2,516.62)	Manchester	74 WINDSWPT RD, MNC LOT 2-27	New	Personal	8840-3800	380
8840-0001004123	1	HIDDEN OAK WY, MNC - PHASE 1	8840-1060	1/1/2016	(70,033.64)	Manchester	HIDDEN OAK WY, MNC - PHASE 1	New	Personal	8840-3670	367
8840-0001004430	1	143 PEMBROKE ST PEM	8840-1060	1/1/2016	(8,189.93)	Pembroke	143 PEMBROKE ST PEM	New	Personal	8840-3800	380
8840-0001004646	1	127-129 E HOLLIS ST NAS	8840-1060	1/1/2016	(3,017.98)	Nashua	127-129 E HOLLIS ST NAS	New	Personal	8840-3800	380
8840-0001004752	1	140 DANIEL WEBSTER HWY NAS	8840-1060	1/1/2016	(2,254.20)	Nashua	140 DANIEL WEBSTER HWY NAS	New	Personal	8840-3800	380
8840-0001003433	1	503 RIVER RD, HOK	8840-1060	1/1/2016	(4,673.96)	Manchester	503 RIVER RD, HOK	New	Personal	8840-3800	380
8840-0001004087	1	9 TIFFANY CIR, HUD UNIT 21	8840-1060	1/1/2016	(2,489.23)	Hudson	9 TIFFANY CIR, HUD UNIT 21	New	Personal	8840-3800	380
8840-0001004100	1	35 TIFFANY CIR, HUD UNIT 23	8840-1060	1/1/2016	(4,105.31)	Hudson	35 TIFFANY CIR, HUD UNIT 23	New	Personal	8840-3800	380
8840-0001004735	1	2 MERRILL ST HUD	8840-1060	1/1/2016	(2,070.24)	Hudson	2 MERRILL ST HUD	New	Personal	8840-3800	380
8840-0001004758	1	353 PEMBROKE ST PEM	8840-1060	1/1/2016	(4,018.60)	Pembroke	353 PEMBROKE ST PEM	New	Personal	8840-3800	380
8840-0001004763	1	17 EDSON ST NAS	8840-1060	1/1/2016	(1,449.22)	Nashua	17 EDSON ST NAS	New	Personal	8840-3800	380
8840-0001004091	1	17 TIFFANY CIR, HUD UNIT 16	8840-1060	1/1/2016	(1,266.08)	Hudson	17 TIFFANY CIR, HUD UNIT 16	New	Personal	8840-3800	380
8840-0001004098	1	31 TIFFANY CIR, HUD UNIT 21	8840-1060	1/1/2016	(1,923.47)	Hudson	31 TIFFANY CIR, HUD UNIT 21	New	Personal	8840-3800	380
8840-0001004138	1	BLG 3 HIDDEN OAK WY, MNC SVC 1	8840-1060	1/1/2016	(1,129.44)	Manchester	BLG 3 HIDDEN OAK WY, MNC SVC 1	New	Personal	8840-3800	380
8840-0001004598	1	52 SHEEP DAVIS RD, PEM	8840-1060	1/1/2016	(2,247.54)	Pembroke	52 SHEEP DAVIS RD, PEM	New	Personal	8840-3800	380
8840-0001001193	1	66 REDWOOD WY, MNC L9	8840-1060	1/1/2016	(2,099.24)	Manchester	66 REDWOOD WY, MNC L9	New	Personal	8840-3800	380
8840-0001001423	1	28 LEGACY DR, NAS	8840-1060	1/1/2016	(1,594.35)	Nashua	28 LEGACY DR, NAS	New	Personal	8840-3800	380
8840-0001001721	1	LOT 49G SPRINGWOOD WY, MNC	8840-1060	1/1/2016	(2,034.39)	Manchester	LOT 49G SPRINGWOOD WY, MNC	New	Personal	8840-3800	380
8840-0001003847	1	1-23 SCHOOL HOUSE RD, LON	8840-1060	1/1/2016	(26,767.97)	Londonderry	1-23 SCHOOL HOUSE RD, LON	New	Personal	8840-3670	367
8840-0001004705	1	28 HIGHLAND ST, HOK	8840-1060	1/1/2016	(3,378.68)	Hooksett	28 HIGHLAND ST, HOK	New	Personal	8840-3800	380
8840-0001001707	1	310-312 PUTNAM ST, MNC	8840-1060	1/1/2016	(10,748.06)	Manchester	310-312 PUTNAM ST, MNC	New	Personal	8840-3800	380
8840-0001003437	1	539 RIVER RD, MNC	8840-1060	1/1/2016	(823.22)	Manchester	539 RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004017	1	2 MELODY LN, LON	8840-1060	1/1/2016	(12,011.31)	Londonderry	2 MELODY LN, LON	New	Personal	8840-3800	380
8840-0001004079	1	575 AMHERST ST NAS	8840-1060	1/1/2016	(2,513.96)	Nashua	575 AMHERST ST NAS	New	Personal	8840-3800	380
8840-0001004503	1	TRAIL HAVEN DR, LON	8840-1060	1/1/2016	(1,233.86)	Londonderry	TRAIL HAVEN DR, LON	New	Personal	8840-3670	367
8840-0001004856	1	25 OLD FALLS RD, MNC	8840-1060	1/1/2016	(1,609.79)	Manchester	25 OLD FALLS RD, MNC	New	Personal	8840-3800	380
8840-0001002681	1</										



8840-0001004494	1	5 HOOD RD, DER	8840-1060	1/1/2016	(405.13)	Derry	5 HOOD RD, DER	New	Personal	8840-3800	380
8840-0001004668	1	418 BRUNELLE AV, MNC	8840-1060	1/1/2016	(5,437.78)	Manchester	418 BRUNELLE AV, MNC	New	Personal	8840-3800	380
8840-0001004745	1	45 LINDSAY RD HOK	8840-1060	1/1/2016	(1,922.50)	Hoodkett	45 LINDSAY RD HOK	New	Personal	8840-3800	380
8840-0001004922	1	21 LOVELL ST, NAS	8840-1060	1/1/2016	(6,148.86)	Nashua	21 LOVELL ST, NAS	New	Personal	8840-3800	367
8840-0001004923	1	17 LOVELL ST, NAS SVC 2	8840-1060	1/1/2016	(1,112.41)	Nashua	17 LOVELL ST, NAS SVC 2	New	Personal	8840-3800	380
8840-0001004928	1	15 LEDGE RD HUD	8840-1060	1/1/2016	(2,623.00)	Hudson	15 LEDGE RD HUD	New	Personal	8840-3800	380
8840-0001004880	1	8 WALKER ST CCD	8840-1060	1/1/2016	(2,000.47)	Concord	8 WALKER ST CCD	New	Personal	8840-3800	380
8840-0001000111	1	13 QUARRY RD, LON L73	8840-1060	1/1/2016	(674.89)	Londonderry	13 QUARRY RD, LON L73	New	Personal	8840-3800	380
8840-0001002678	1	209 MASSABESIC ST, MNC	8840-1060	1/1/2016	(62.16)	Manchester	209 MASSABESIC ST, MNC	New	Personal	8840-3800	380
8840-0001003095	1	3 JOHNSON AV, CCD	8840-1060	1/1/2016	(2,623.34)	Concord	3 JOHNSON AV, CCD	New	Personal	8840-3800	380
8840-0001004686	1	18 BROADWAY ST, PEM	8840-1060	1/1/2016	(4,195.71)	Pembroke	18 BROADWAY ST, PEM	New	Personal	8840-3800	380
8840-0001004733	1	803 RIVER RD MNC	8840-1060	1/1/2016	(3,478.36)	Manchester	803 RIVER RD MNC	New	Personal	8840-3800	380
8840-0001004734	1	835 RIVER RD MNC	8840-1060	1/1/2016	(1,191.26)	Manchester	835 RIVER RD MNC	New	Personal	8840-3800	380
8840-0001004781	1	59 ARLINGTON ST, NAS	8840-1060	1/1/2016	(1,578.52)	Nashua	59 ARLINGTON ST, NAS	New	Personal	8840-3800	380
8840-0001004789	1	379 MAIN DUNSTABLE RD NAS	8840-1060	1/1/2016	(8,171.92)	Nashua	379 MAIN DUNSTABLE RD NAS	New	Personal	8840-3800	380
8840-0001004811	1	45 WEBSTER ST HUD	8840-1060	1/1/2016	(1,226.25)	Hudson	45 WEBSTER ST HUD	New	Personal	8840-3800	380
8840-0001003091	1	7 JORDAN AV, CCD	8840-1060	1/1/2016	(2,855.76)	Concord	7 JORDAN AV, CCD	New	Personal	8840-3800	380
8840-0001003453	1	792 RIVER RD, MNC	8840-1060	1/1/2016	(1,423.88)	Manchester	792 RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004254	1	561 MAMMOTH RD, LON	8840-1060	1/1/2016	(1,214.21)	Londonderry	561 MAMMOTH RD, LON	New	Personal	8840-3800	380
8840-0001004536	1	119 MAMMOTH RD MNC	8840-1060	1/1/2016	(1,178.60)	Manchester	119 MAMMOTH RD MNC	New	Personal	8840-3800	380
8840-0001004691	1	851 UNION AV, LAC	8840-1060	1/1/2016	(8,584.77)	Laconia	851 UNION AV, LAC	New	Personal	8840-3800	380
8840-0001004749	1	371 MYRTLE ST MNC	8840-1060	1/1/2016	(2,614.02)	Manchester	371 MYRTLE ST MNC	New	Personal	8840-3800	380
8840-0001004803	1	70 CHARLOTTE ST MNC	8840-1060	1/1/2016	(2,082.10)	Manchester	70 CHARLOTTE ST MNC	New	Personal	8840-3800	380
8840-0001004861	1	4 UNION ST PEM	8840-1060	1/1/2016	(1,610.31)	Pembroke	4 UNION ST PEM	New	Personal	8840-3800	380
8840-948692	1	225 PLEASANT POND WY MNC	8840-1060	1/1/2016	(2,115.07)	Manchester	225 PLEASANT POND WY MNC	New	Personal	8840-3800	380
8840-918985	1	2263-2398 ELM ST, MNC	8840-1060	1/1/2016	(336,516.47)	Manchester	2263-2398 ELM ST, MNC	New	Personal	8840-3800	367
8840-0001000112	1	15 QUARRY RD, LON L74	8840-1060	1/1/2016	(1,949.10)	Londonderry	15 QUARRY RD, LON L74	New	Personal	8840-3800	380
8840-0001002819	1	6-72 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(1,034.10)	Hudson	6-72 WEYMOUTH CT, HUD	New	Personal	8840-3800	380
8840-0001003452	1	751B RIVER RD, MNC	8840-1060	1/1/2016	(3,576.56)	Manchester	751B RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001003454	1	801 RIVER RD, MNC	8840-1060	1/1/2016	(3,125.98)	Manchester	801 RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004779	1	243 HANOVER ST, MNC	8840-1060	1/1/2016	(1,064.22)	Manchester	243 HANOVER ST, MNC	New	Personal	8840-3800	380
8840-0001004784	1	5-7 PLUMMER ST, MNC	8840-1060	1/1/2016	(1,932.85)	Manchester	5-7 PLUMMER ST, MNC	New	Personal	8840-3800	380
8840-0001004810	1	93 LEXINGTON DR LAC	8840-1060	1/1/2016	(2,979.46)	Laconia	93 LEXINGTON DR LAC	New	Personal	8840-3800	380
8840-0001004906	1	15 CRAWFORD LN, HOK LOT 90	8840-1060	1/1/2016	(3,344.05)	Hoodkett	15 CRAWFORD LN, HOK LOT 90	New	Personal	8840-3800	380
8840-0001000107	1	5 QUARRY RD, LON L69	8840-1060	1/1/2016	(843.18)	Londonderry	5 QUARRY RD, LON L69	New	Personal	8840-3800	380
8840-0001003060	1	211 SOUTH ST, CCD	8840-1060	1/1/2016	(1,871.46)	Concord	211 SOUTH ST, CCD	New	Personal	8840-3800	380
8840-0001003451	1	751A RIVER RD, MNC	8840-1060	1/1/2016	(2,580.02)	Manchester	751A RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004667	1	80 EASTERN AV, MNC	8840-1060	1/1/2016	(6,127.62)	Manchester	80 EASTERN AV, MNC	New	Personal	8840-3800	380
8840-0001004683	1	50 JACKSON ST, BSC	8840-1060	1/1/2016	(2,011.24)	Boscawen	50 JACKSON ST, BSC	New	Personal	8840-3800	380
8840-0001004817	1	883 CLAY ST, MNC	8840-1060	1/1/2016	(6,320.63)	Manchester	883 CLAY ST, MNC	New	Personal	8840-3800	380
8840-0001003094	1	2 JOHNSON AV, CCD	8840-1060	1/1/2016	(2,849.98)	Concord	2 JOHNSON AV, CCD	New	Personal	8840-3800	380
8840-0001003449	1	715 RIVER RD, MNC	8840-1060	1/1/2016	(2,900.69)	Manchester	715 RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004096	1	27 TIFFANY CIR, HUD UNIT 19	8840-1060	1/1/2016	(1,465.34)	Hudson	27 TIFFANY CIR, HUD UNIT 19	New	Personal	8840-3800	380
8840-0001004107	1	1 MCEWEN CT, HUD UNIT 92	8840-1060	1/1/2016	(1,523.75)	Hudson	1 MCEWEN CT, HUD UNIT 92	New	Personal	8840-3800	380
8840-0001004108	1	3 MCEWEN CT, HUD UNIT 93	8840-1060	1/1/2016	(1,996.60)	Hudson	3 MCEWEN CT, HUD UNIT 93	New	Personal	8840-3800	380
8840-0001004798	1	159 ROCKLAND AV MNC	8840-1060	1/1/2016	(1,479.24)	Manchester	159 ROCKLAND AV MNC	New	Personal	8840-3800	380
8840-0001004929	1	610 ROUTE 108, LON	8840-1060	1/1/2016	(11,039.11)	Londonderry	610 ROUTE 108, LON	New	Personal	8840-3800	380
8840-0001004832	1	ADELAIDE AV NAS	8840-1060	1/1/2016	(1,035.80)	Nashua	ADELAIDE AV NAS	New	Personal	8840-3800	367
8840-0001004865	1	35 MOUNT VERNON ST	8840-1060	1/1/2016	(1,219.38)	Milford	35 MOUNT VERNON ST	New	Personal	8840-3800	380
8840-0001004866	1	40 MIRROR ST, MNC	8840-1060	1/1/2016	(1,379.63)	Manchester	40 MIRROR ST, MNC	New	Personal	8840-3800	380
8840-0001004902	1	3 WAUMBEC RD, CCD	8840-1060	1/1/2016	(1,934.10)	Concord	3 WAUMBEC RD, CCD	New	Personal	8840-3800	380
8840-0001003450	1	731 RIVER RD, MNC	8840-1060	1/1/2016	(3,212.63)	Manchester	731 RIVER RD, MNC	New	Personal	8840-3800	380
8840-0001004109	1	5 MCEWEN CT, HUD UNIT 94	8840-1060	1/1/2016	(1,852.88)	Hudson	5 MCEWEN CT, HUD UNIT 94	New	Personal	8840-3800	380
8840-0001004615	1	10 AMT WY PEN LOT 53	8840-1060	1/1/2016	(2,532.99)	Penacook	10 AMT WY PEN LOT 53	New	Personal	8840-3800	380
8840-0001002815	1	6-68 LEYBRIDGE DR, HUD	8840-1060	1/1/2016	(528.28)	Hudson	6-68 LEYBRIDGE DR, HUD	New	Personal	8840-3800	380
8840-0001004595	1	4 RIVER RD, PEN	8840-1060	1/1/2016	(3,882.67)	Penacook	4 RIVER RD, PEN	New	Personal	8840-3800	380
8840-0001004887	1	175 KEARSARGE ST MNC	8840-1060	1/1/2016	(1,270.86)	Manchester	175 KEARSARGE ST MNC	New	Personal	8840-3800	380
8840-0001004888	1	33 POWERS ST MFD	8840-1060	1/1/2016	(1,371.00)	Milford	33 POWERS ST MFD	New	Personal	8840-3800	380
8840-0001002663	1	209-275 MASSABESIC ST MNC	8840-1060	1/1/2016	(12,641.33)	Manchester	209-275 MASSABESIC ST MNC	New	Personal	8840-3800	367
8840-0001004889	1	74 POWERS ST MFD	8840-1060	1/1/2016	(1,919.92)	Milford	74 POWERS ST MFD	New	Personal	8840-3800	380
8840-0001003082	1	270 SOUTH ST, CCD	8840-1060	1/1/2016	(2,688.38)	Concord	270 SOUTH ST, CCD	New	Personal	8840-3800	380
8840-0001004676	1	526 DANIEL WEBSTER HWY, MMK	8840-1060	1/1/2016	(1,618.22)	Merrimack	526 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3800	380
8840-0001004793	1	625 CHESTNUT ST MNC	8840-1060	1/1/2016	(1,893.30)	Manchester	625 CHESTNUT ST MNC	New	Personal	8840-3800	380
8840-925627	1	404-575 RIVER RD, MNC, THAYER	8840-1060	1/1/2016	(175,100.31)	Manchester	404-575 RIVER RD, MNC, THAYER	New	Personal	8840-3800	367
8840-0001004687	1	31 WHITEHALL RD, HOK	8840-1060	1/1/2016	(1,455.25)	Hoodkett	31 WHITEHALL RD, HOK	New	Personal	8840-3800	380
8840-0001004748	1	52 VINTON ST MNC	8840-1060	1/1/2016	(1,399.19)	Manchester	52 VINTON ST MNC	New	Personal	8840-3800	380
8840-0001004881	1	47 PROVENCAL RD, LAC	8840-1060	1/1/2016	(3,676.36)	Laconia	47 PROVENCAL RD, LAC	New	Personal	8840-3800	380
8840-0001004908	1	530 LACONIA RD, TIL	8840-1060	1/1/2016	(1,382.78)	Tilton	530 LACONIA RD, TIL	New	Personal	8840-3800	380
8840-0001004661	1	1 AIRPORT RD, MNC	8840-1060	1/1/2016	(32,165.12)	Manchester	1 AIRPORT RD, MNC	New	Personal	8840-3800	367
8840-0001004770	1	226 MANNING ST MNC	8840-1060	1/1/2016	(1,843.24)	Manchester	226 MANNING ST MNC	New	Personal	8840-3800	380
8840-0001004818	1	14 BRADY DR, HUD - UNIT A	8840-1060	1/1/2016	(1,112.41)	Hudson	14 BRADY DR, HUD - UNIT A	New	Personal	8840-3800	380
8840-0001004830	1	302 MAIN ST TIL	8840-1060	1/1/2016	(2,680.59)	Tilton	302 MAIN ST TIL	New	Personal	8840-3800	380
8840-0001004617	1	56 OLD BEDFORD RD BFD	8840-1060	1/1/2016	(1,293.98)	Bedford	56 OLD BEDFORD RD BFD	New	Personal	8840-3800	380
8840-0001004753	1	216 BRENT ST MNC	8840-1060	1/1/2016	(1,525.67)	Manchester	216 BRENT ST MNC	New	Personal	8840-3800	380
8840-0001004692	1	3 HODD RD, DERRY	8840-1060	1/1/2016	(1,317.98)	Derry	3 HODD RD, DERRY	New	Personal	8840-3800	380
8840-0001004982	1	276 MAIN ST, TIL	8840-1060	1/1/2016	(384.31)	Tilton	276 MAIN ST, TIL	New	Personal	8840-3800	380
8840-0001000010	1	100 WEST RD, LON	8840-1060	1/1/2016	(165,960.35)	Londonderry	100 WEST RD, LON	New	Personal	8840-3800	367
8840-0001004288	1	67 PROVENCAL RD, LAC SVC 7	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 7	New	Personal	8840-3800	380
8840-0001004289	1	67 PROVENCAL RD, LAC SVC 8	8840-1060	1/1/2016	(381.42)	Laconia	67 PROVENCAL RD, LAC SVC 8	New	Personal	8840-3800	380
8840-0001004620	1	1 BUTTON DR, LON	8840-1060	1/1/2016	(2,397.73)	Londonderry	1 BUTTON DR, LON	New	Personal	8840-3800	380
8840-0001004809	1	12 ELLINGWOOD ST MNC	8840-1060	1/1/2016	(1,407.66)	Manchester	12 ELLINGWOOD ST MNC	New	Personal	8840-3800	380
8840-0001004876	1	67 PROVENCAL RD, LAC SVC 9	8840-1060	1/1/2016	(1,112.41)	Laconia	67 PROVENCAL RD, LAC SVC 9	New	Personal	8840-3800	380
8840-0001004907	1	2297 BROWN AV, MNC	8840-1060	1/1/2016	(5,212.74)	Manchester	2297 BROWN AV, MNC	New	Personal	8840-3800	380
8840-0001004863	1	270 GRANITE ST MNC	8840-1060	1/1/2016	(1,883.42)	Manchester	270 GRANITE ST MNC	New	Personal	8840-3800	380
8840-0001004968	1	2305 BROWN AV, MNC	8840-1060	1/1/2016	(1,012.74)	Manchester	2305 BROWN AV, MNC	New	Personal	8840-3800	380
8840-0001004692	1	270 AMHERST ST, NAS	8840-1060	1/1/2016	(2,839.53)	Nashua	270 AMHERST ST, NAS	New	Personal	8840-3800	367
8840-0001004970	1	36 MILK ST, NAS	8840-1060	1/1/2016	(792.48)	Nashua	36 MILK ST, NAS	New	Personal	8840-3800	380
8840-0001004797	1	567 UNION ST MNC	8840-1060	1/1/2016	(6,396.89)	Manchester	567 UNION ST MNC	New	Personal	8840-3800	380
8840-0001004819	1	14 BRADY DR, HUD - UNIT B	8840-1060	1/1/2016	(1,112.41)	Hudson					



8840-EN16000076	1	Odorant Injection Egmt	8840-1060	12/31/2016	42,273.90	Concord	Odorant Injection Egmt	New	Personal	8840-3200	Yes	320
8840-EN16000078	1	Dump Truck KW17 T370	8840-1060	12/31/2016	94,907.00	Concord	Dump Truck KW17 T370	New	Personal	8840-3900	Yes	390
8840-EN16000079	1	60MCT AMBIENTAIR VAPORIZER	8840-1060	12/31/2016	109,077.37	BFD	60MCT AMBIENTAIR VAPORIZER	New	Personal	8840-3200	Yes	320
8840-915204	1	107 101 CRAWFORD LN,HOK	8840-1060	12/31/2016	3,405.64	HOK	107 101 CRAWFORD LN,HOK	New	Personal	8840-3800	Yes	380
8840-000103788	1	119 S RIVER RD, BFD	8840-1060	12/31/2016	2,472.80	BFD	119 S RIVER RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001040306	1	35 SEMINOLE DR, NAS	8840-1060	12/31/2016	1,093.14	NAS	35 SEMINOLE DR, NAS	New	Personal	8840-3800	Yes	380
8840-000102718	1	1 SEAWALLS FALLS RD BRIDGE	8840-1060	12/31/2016	135,599.04	CCD	SEAWALLS FALLS RD BRIDGE	New	Personal	8840-3670	Yes	367
8840-000100866	1	37 PELHAM RD, HUD	8840-1060	12/31/2016	11.27	HUD	37 PELHAM RD, HUD	New	Personal	8840-3800	Yes	380
8840-000104320	1	14 DAWN AV, MMK	8840-1060	12/31/2016	644.08	MMK	14 DAWN AV, MMK	New	Personal	8840-3800	Yes	380
8840-000103916	1	OLD BEDFORD RD, BFD (BFD HILLS	8840-1060	12/31/2016	445,021.18	BFD	OLD BEDFORD RD, BFD (BFD HILLS	New	Personal	8840-3670	Yes	367
8840-000104099	1	113 GRAND AVE, HUD	8840-1060	12/31/2016	1,112.42	NAS	13 GRAND AVE, HUD	New	Personal	8840-3800	Yes	380
8840-000103675	1	MAPLE ST MMC	8840-1060	12/31/2016	89,529.21	MNC	MAPLE ST MMC	New	Personal	8840-3670	Yes	367
8840-000105082	1	18 CHEYENNE DR, NAS	8840-1060	12/31/2016	2,183.27	NAS	18 CHEYENNE DR, NAS	New	Personal	8840-3670	Yes	367
8840-000106821	1	16 OAK AVE,HUD	8840-1060	12/31/2016	9,347.06	HUD	16 OAK AVE,HUD	New	Personal	8840-3670	Yes	367
8840-000105775	1	11 NOTTINGWOOD LN , MMK	8840-1060	12/31/2016	749.62	MMK	11 NOTTINGWOOD LN , MMK	New	Personal	8840-3800	Yes	380
8840-0001040974	1	RICHARD ST MMC	8840-1060	12/31/2016	47,945.26	MNC	RICHARD ST MMC	New	Personal	8840-3670	Yes	367
8840-000102161	1	126 UNION AV, LAC	8840-1060	12/31/2016	24,606.94	LAC	126 UNION AV, LAC	New	Personal	8840-3800	Yes	380
8840-000106151	1	ABROTT RD @ MANOR RD, CCD	8840-1060	12/31/2016	4,269.83	CCD	ABROTT RD @ MANOR RD, CCD	New	Personal	8840-3670	Yes	367
8840-000105156	1	AUBURN ST MMC	8840-1060	12/31/2016	90,358.48	MNC	AUBURN ST MMC	New	Personal	8840-3670	Yes	367
8840-000103298	1	20 SCRIPTURE ST, NAS	8840-1060	12/31/2016	2,410.80	NAS	20 SCRIPTURE ST, NAS	New	Personal	8840-3800	Yes	380
8840-000103306	1	54 WORCESTER ST, NAS	8840-1060	12/31/2016	3,103.54	NAS	54 WORCESTER ST, NAS	New	Personal	8840-3800	Yes	380
8840-000106020	1	11 BRIARCLIFF RD, NAS	8840-1060	12/31/2016	17,996.73	NAS	11 BRIARCLIFF RD, NAS	New	Personal	8840-3670	Yes	367
8840-000103304	1	51 WORCESTER ST, NAS	8840-1060	12/31/2016	1,912.84	NAS	51 WORCESTER ST, NAS	New	Personal	8840-3800	Yes	380
8840-000103311	1	2 SHEDDS AV, NAS	8840-1060	12/31/2016	2,035.08	NAS	2 SHEDDS AV, NAS	New	Personal	8840-3800	Yes	380
8840-000103792	1	123 HOWARD ST, NAS	8840-1060	12/31/2016	5,923.35	NAS	123 HOWARD ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001040670	1	26 HAMPSHIRE DR, CCD	8840-1060	12/31/2016	3,467.83	CCD	26 HAMPSHIRE DR, CCD	New	Personal	8840-3800	Yes	380
8840-000105812	1	440 LOWELL ST, MNC	8840-1060	12/31/2016	8,016.90	MNC	440 LOWELL ST, MNC	New	Personal	8840-3800	Yes	380
8840-000106244	1	47 DOWNING ST, CCD	8840-1060	12/31/2016	6,720.31	CCD	47 DOWNING ST, CCD	New	Personal	8840-3800	Yes	380
8840-000104115	1	32 CONSTITUTION DR, BFD FRONT	8840-1060	12/31/2016	4,177.07	BFD	32 CONSTITUTION DR, BFD FRONT	New	Personal	8840-3800	Yes	380
8840-0001040950	1	5-69 WEYMOUTH CT, HUD	8840-1060	12/31/2016	2,694.53	HUD	5-69 WEYMOUTH CT, HUD	New	Personal	8840-3800	Yes	380
8840-000106153	1	77 MORNINGSID DR, LAC	8840-1060	12/31/2016	1,356.38	LAC	77 MORNINGSID DR, LAC	New	Personal	8840-3800	Yes	380
8840-000106154	1	88 MORNINGSID DR, LAC	8840-1060	12/31/2016	1,718.05	LAC	88 MORNINGSID DR, LAC	New	Personal	8840-3800	Yes	380
8840-000102820	1	1-30 HOWARD ST, NAS, SHEDDS AV	8840-1060	12/31/2016	11,726.03	NAS	1-30 HOWARD ST, NAS, SHEDDS AV	New	Personal	8840-3670	Yes	367
8840-0001040827	1	47 CONSTITUTION DR, BFD	8840-1060	12/31/2016	8,290.47	BFD	47 CONSTITUTION DR, BFD	New	Personal	8840-3800	Yes	380
8840-000106144	1	102 SPIT BROOK RD, NAS	8840-1060	12/31/2016	8,944.48	NAS	102 SPIT BROOK RD, NAS	New	Personal	8840-3800	Yes	380
8840-000106155	1	113 MORNINGSID DR, LAC	8840-1060	12/31/2016	1,174.11	LAC	113 MORNINGSID DR, LAC	New	Personal	8840-3800	Yes	380
8840-000104114	1	CONSTITUTION DR, BFD	8840-1060	12/31/2016	123,962.03	BFD	CONSTITUTION DR, BFD	New	Personal	8840-3670	Yes	367
8840-000106259	1	672 LAKE AVE, MNC	8840-1060	12/31/2016	5,471.84	MNC	672 LAKE AVE, MNC	New	Personal	8840-3800	Yes	380
8840-000105537	1	334 SILVER ST, MNC	8840-1060	12/31/2016	3,432.81	MNC	334 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105593	1	609 LAKE AV, MNC	8840-1060	12/31/2016	2,756.92	MNC	609 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-000106152	1	69 MORNINGSID DR, LAC	8840-1060	12/31/2016	3,907.93	LAC	69 MORNINGSID DR, LAC	New	Personal	8840-3800	Yes	380
8840-000106298	1	738 W HOLLIS ST, NAS	8840-1060	12/31/2016	20,532.80	NAS	738 W HOLLIS ST, NAS	New	Personal	8840-3670	Yes	367
8840-000104910	1	BALDWIN ST NAS	8840-1060	12/31/2016	88,696.71	NAS	BALDWIN ST NAS	New	Personal	8840-3670	Yes	367
8840-000105529	1	262 SILVER ST, MNC	8840-1060	12/31/2016	2,407.33	MNC	262 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105530	1	267 SILVER ST, MNC	8840-1060	12/31/2016	3,545.81	MNC	267 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105526	1	247 SILVER ST, MNC	8840-1060	12/31/2016	3,282.31	MNC	247 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000106297	1	701 W HOLLIS ST, NAS	8840-1060	12/31/2016	9,398.55	NAS	701 W HOLLIS ST, NAS	New	Personal	8840-3670	Yes	367
8840-000106421	1	41/2 BRUCE ST NAS	8840-1060	12/31/2016	440.20	NAS	41/2 BRUCE ST NAS	New	Personal	8840-3800	Yes	380
8840-925633	1	111-153 RUSSELL ST, MNC	8840-1060	12/31/2016	81,118.79	MNC	111-153 RUSSELL ST, MNC	New	Personal	8840-3670	Yes	367
8840-000105534	1	320 SILVER ST, MNC	8840-1060	12/31/2016	2,493.03	MNC	320 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105536	1	328 SILVER ST, MNC	8840-1060	12/31/2016	1,330.12	MNC	328 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105539	1	354 SILVER ST, MNC	8840-1060	12/31/2016	4,331.24	MNC	354 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000104086	1	8 TIFFANY CIR, HUD UNIT 88	8840-1060	12/31/2016	2,831.99	HUD	8 TIFFANY CIR, HUD UNIT 88	New	Personal	8840-3800	Yes	380
8840-000105527	1	283 SILVER ST, MNC	8840-1060	12/31/2016	4,229.14	MNC	283 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000106363	1	55 MORNINGSID DR, LAC	8840-1060	12/31/2016	3,399.48	LAC	55 MORNINGSID DR, LAC	New	Personal	8840-3800	Yes	380
8840-000105532	1	279 SILVER ST, MNC	8840-1060	12/31/2016	3,593.29	MNC	279 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000106143	1	52 MORNINGSID DR, LAC	8840-1060	12/31/2016	2,566.79	LAC	52 MORNINGSID DR, LAC	New	Personal	8840-3800	Yes	380
8840-000103854	1	7 SCHOOL HOUSE RD, LON	8840-1060	12/31/2016	2,321.24	LON	7 SCHOOL HOUSE RD, LON	New	Personal	8840-3800	Yes	380
8840-000105535	1	325 SILVER ST, MNC	8840-1060	12/31/2016	3,803.31	MNC	325 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000104942	1	5-61 WEYMOUTH CT, HUD	8840-1060	12/31/2016	4,481.32	HUD	5-61 WEYMOUTH CT, HUD	New	Personal	8840-3800	Yes	380
8840-000105380	1	19 NORWICH ST, CCD	8840-1060	12/31/2016	2,547.89	CCD	19 NORWICH ST, CCD	New	Personal	8840-3800	Yes	380
8840-000103865	1	20 SCHOOL HOUSE RD, LON	8840-1060	12/31/2016	3,300.27	LON	20 SCHOOL HOUSE RD, LON	New	Personal	8840-3800	Yes	380
8840-000105394	1	19 NORWICH ST, CCD	8840-1060	12/31/2016	4,143.58	CCD	19 NORWICH ST, CCD	New	Personal	8840-3800	Yes	380
8840-000105528	1	254 SILVER ST, MNC	8840-1060	12/31/2016	2,874.00	MNC	254 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000104913	1	BRUCE ST NAS	8840-1060	12/31/2016	82,658.70	NAS	BRUCE ST NAS	New	Personal	8840-3670	Yes	367
8840-000104987	1	5-18 EDWIN ST, NAS	8840-1060	12/31/2016	74,991.69	NAS	5-18 EDWIN ST, NAS	New	Personal	8840-3670	Yes	367
8840-000105525	1	237 SILVER ST, MNC	8840-1060	12/31/2016	1,804.70	MNC	237 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105543	1	118 BEECH ST, MNC	8840-1060	12/31/2016	1,711.89	MNC	118 BEECH ST, MNC	New	Personal	8840-3800	Yes	380
8840-000103229	1	6 D ST, NAS	8840-1060	12/31/2016	1,614.70	NAS	6 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-000103230	1	10 D ST, NAS	8840-1060	12/31/2016	1,601.62	NAS	10 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-000105523	1	224 SILVER ST, MNC	8840-1060	12/31/2016	1,928.46	MNC	224 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000106335	1	CUTLER RD TO PAGE RD, LFD	8840-1060	12/31/2016	34,465.78	LFD	CUTLER RD TO PAGE RD, LFD	New	Personal	8840-3670	Yes	367
8840-000101428	1	35 LEGACY DR, NAS	8840-1060	12/31/2016	2,565.42	NAS	35 LEGACY DR, NAS	New	Personal	8840-3800	Yes	380
8840-000103228	1	1 D ST, NAS	8840-1060	12/31/2016	2,220.20	NAS	1 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-000106338	1	28 WARRICK ST, CCD	8840-1060	12/31/2016	19,444.81	CCD	28 WARRICK ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106423	1	106 OMEGA ST, MNC	8840-1060	12/31/2016	8,904.44	MNC	106 OMEGA ST, MNC	New	Personal	8840-3800	Yes	380
8840-000103231	1	18 D ST, NAS	8840-1060	12/31/2016	2,069.84	NAS	18 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-000105028	1	1143 UNION ST, MNC	8840-1060	12/31/2016	2,908.16	MNC	1143 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105596	1	618 LAKE AV, MNC	8840-1060	12/31/2016	2,326.78	MNC	618 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-000105600	1	630 LAKE AV, MNC	8840-1060	12/31/2016	3,726.30	MNC	630 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-000103232	1	19 D ST, NAS	8840-1060	12/31/2016	2,443.34	NAS	19 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-000105024	1	1136 UNION ST, MNC	8840-1060	12/31/2016	2,377.79	MNC	1136 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105511	1	276 SILVER ST, MNC	8840-1060	12/31/2016	5,197.33	MNC	276 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105032	1	1164 UNION ST, MNC	8840-1060	12/31/2016	2,783.33	MNC	1164 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-000105033	1	1165 UNION ST, MNC	8840-1060	12/31/2016	2,783.33	MNC	1165 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-000106241												



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8840-0001003254	1	5 CHASE ST, NAS	8840-1060	12/31/2016	2,569.54	NAS	5 CHASE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005034	1	1170 UNION ST, MNC	8840-1060	12/31/2016	2,277.53	MNC	1170 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005601	1	631 LAKE AV, MMC	8840-1060	12/31/2016	5,226.34	MMC	631 LAKE AV, MMC	New	Personal	8840-3800	Yes	380
8840-0001006629	1	24 BISCAYNE PKWY, NAS	8840-1060	12/31/2016	2,358.09	NAS	24 BISCAYNE PKWY, NAS	New	Personal	8840-3800	Yes	380
8840-0001005150	1	9 BRIDLE PATH, LON Unit 106	8840-1060	12/31/2016	2,230.16	LON	9 BRIDLE PATH, LON Unit 106	New	Personal	8840-3800	Yes	380
8840-0001003236	1	119 E HOLLIS ST, NAS	8840-1060	12/31/2016	7,529.95	NAS	119 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005614	1	121 KENNEY ST, MNC	8840-1060	12/31/2016	3,768.93	MNC	121 KENNEY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006277	1	79 BEECH ST, MMC	8840-1060	12/31/2016	41,697.94	MMC	79 BEECH ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001003220	1	24 BELKNAP ST, NAS	8840-1060	12/31/2016	2,472.88	NAS	24 BELKNAP ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005068	1	321 - 405 HARVARD ST MNC	8840-1060	12/31/2016	198,185.01	MNC	321 - 405 HARVARD ST MNC	New	Personal	8840-3800	Yes	380
8840-0001003261	1	15 HOBBS AV, NAS	8840-1060	12/31/2016	1,347.47	NAS	15 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001006179	1	27 WOODLAND DR, MMC	8840-1060	12/31/2016	5,627.61	MMC	27 WOODLAND DR, MMC	New	Personal	8840-3800	Yes	380
8840-0001006542	1	20 COBURN AVE, NAS	8840-1060	12/31/2016	10,336.10	NAS	20 COBURN AVE, NAS	New	Personal	8840-3800	Yes	380
8840-0001005036	1	1178 UNION ST, MNC	8840-1060	12/31/2016	3,346.04	MNC	1178 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006426	1	4 BURNETT ST, NAS	8840-1060	12/31/2016	5,080.17	NAS	4 BURNETT ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006592	1	252 MAIN ST, TIL	8840-1060	12/31/2016	6,272.84	TIL	252 MAIN ST, TIL	New	Personal	8840-3800	Yes	380
8840-0001003270	1	32 CROWN ST, NAS	8840-1060	12/31/2016	7,221.23	NAS	32 CROWN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001004983	1	298-365 S MAIN ST, CCD	8840-1060	12/31/2016	316,304.51	CCD	298-365 S MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005585	1	574 LAKE AV, MMC	8840-1060	12/31/2016	2,046.73	MMC	574 LAKE AV, MMC	New	Personal	8840-3800	Yes	380
8840-0001006602	1	29 BRADFORD, NAS	8840-1060	12/31/2016	8,016.97	NAS	29 BRADFORD, NAS	New	Personal	8840-3800	Yes	380
8840-0001003248	1	161 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,086.69	NAS	161 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005262	1	6A PASADENA AV, NAS	8840-1060	12/31/2016	1,912.04	NAS	6A PASADENA AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001005466	1	56 JACKSON ST, CCD	8840-1060	12/31/2016	1,679.14	CCD	56 JACKSON ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005604	1	649 LAKE AV, MMC	8840-1060	12/31/2016	8,521.70	MMC	649 LAKE AV, MMC	New	Personal	8840-3800	Yes	380
8840-0001005789	1	5 CROWLEY DR, NAS	8840-1060	12/31/2016	15,466.70	NAS	5 CROWLEY DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001003245	1	152 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,391.32	NAS	152 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003246	1	154 E HOLLIS ST, NAS	8840-1060	12/31/2016	1,555.40	NAS	154 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005050	1	431 RAY ST, MNC	8840-1060	12/31/2016	2,294.91	MNC	431 RAY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006178	1	32 CHEYENNE DR, NAS	8840-1060	12/31/2016	31,699.46	NAS	32 CHEYENNE DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001005605	1	236 BLEVENS DR, MNC	8840-1060	12/31/2016	9,908.68	MNC	236 BLEVENS DR, MNC	New	Personal	8840-3800	Yes	380
8840-0001003247	1	156 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,533.94	NAS	156 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005252	1	4 NORFOLK ST, NAS	8840-1060	12/31/2016	1,588.87	NAS	4 NORFOLK ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006180	1	5 HIDEAWAY RD, NAS	8840-1060	12/31/2016	12,609.39	NAS	5 HIDEAWAY RD, NAS	New	Personal	8840-3800	Yes	380
8840-0001006558	1	248 GREEN ST, MNC	8840-1060	12/31/2016	10,873.47	MNC	248 GREEN ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001001272	1	18-23 ROCKLAND RD, CCD	8840-1060	12/31/2016	40,024.57	CCD	18-23 ROCKLAND RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001005251	1	2 NORFOLK ST, NAS	8840-1060	12/31/2016	1,427.82	NAS	2 NORFOLK ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005522	1	216 SILVER ST, MNC	8840-1060	12/31/2016	4,235.34	MNC	216 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003234	1	11 E ST, NAS	8840-1060	12/31/2016	1,963.64	NAS	11 E ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005290	1	24 GILMAN ST, NAS	8840-1060	12/31/2016	2,417.25	NAS	24 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006400	1	257 PEMBROKE ST, PEM	8840-1060	12/31/2016	5,710.10	PEM	257 PEMBROKE ST, PEM	New	Personal	8840-3800	Yes	380
8840-0001006491	1	266 SALMON ST, MNC	8840-1060	12/31/2016	7,282.62	MNC	266 SALMON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003222	1	7 C ST, NAS	8840-1060	12/31/2016	7,017.49	NAS	7 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003235	1	13 E ST, NAS	8840-1060	12/31/2016	1,903.73	NAS	13 E ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005250	1	51 PINE HILL AV, NAS	8840-1060	12/31/2016	2,551.62	NAS	51 PINE HILL AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001005882	1	16 DANIEL WEBSTER HWY, MMC SV2	8840-1060	12/31/2016	2,426.97	MMC	16 DANIEL WEBSTER HWY, MMC SV2	New	Personal	8840-3800	Yes	380
8840-0001006181	1	11 APRIL DR, NAS	8840-1060	12/31/2016	8,847.80	NAS	11 APRIL DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006600	1	200 TITUS AVE, MMC	8840-1060	12/31/2016	2,403.96	MMC	200 TITUS AVE, MMC	New	Personal	8840-3800	Yes	380
8840-0001006509	1	SPRINGWOOD WAY PH 4, MNC	8840-1060	12/31/2016	35,875.10	MNC	SPRINGWOOD WAY PH 4, MNC	New	Personal	8840-3800	Yes	380
8840-0001006536	1	94 MANCHESTER ST, CCD	8840-1060	12/31/2016	14,011.74	CCD	94 MANCHESTER ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006598	1	32 STEVENS ST, MNC	8840-1060	12/31/2016	7,583.91	MNC	32 STEVENS ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003224	1	11 C ST, NAS	8840-1060	12/31/2016	4,520.25	NAS	11 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005246	1	3 BERSKSHIRE ST, NAS	8840-1060	12/31/2016	1,469.12	NAS	3 BERSKSHIRE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005247	1	4 BERSKSHIRE ST, NAS	8840-1060	12/31/2016	1,389.99	NAS	4 BERSKSHIRE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005463	1	4 MARLIN ST, CCD	8840-1060	12/31/2016	2,403.88	CCD	4 MARLIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005603	1	645 LAKE AV, MMC	8840-1060	12/31/2016	5,300.15	MMC	645 LAKE AV, MMC	New	Personal	8840-3800	Yes	380
8840-0001006487	1	138 TAYLOR ST, MNC	8840-1060	12/31/2016	5,949.41	MNC	138 TAYLOR ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006490	1	233 HALL ST, MNC	8840-1060	12/31/2016	6,926.87	MNC	233 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005655	1	45 FAIRMOUNT ST, NAS	8840-1060	12/31/2016	6,772.78	NAS	45 FAIRMOUNT ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005264	1	7 PASADENA AV, NAS	8840-1060	12/31/2016	1,855.59	NAS	7 PASADENA AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001005288	1	22 GILMAN ST, NAS	8840-1060	12/31/2016	2,963.00	NAS	22 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005446	1	17 ALBIN ST, CCD	8840-1060	12/31/2016	2,376.06	CCD	17 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005280	1	35 BRADLEY ST, CCD	8840-1060	12/31/2016	1,850.45	CCD	35 BRADLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006286	1	103 AUBURN ST, CCD	8840-1060	12/31/2016	2,829.97	CCD	103 AUBURN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006599	1	186 KNOWLTON ST, MNC	8840-1060	12/31/2016	8,970.83	MNC	186 KNOWLTON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006896	1	3 SYCAMORE LN, NAS	8840-1060	12/31/2016	7,063.54	NAS	3 SYCAMORE LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001003242	1	139 E HOLLIS ST, NAS	8840-1060	12/31/2016	3,376.80	NAS	139 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005280	1	9 GILMAN ST, NAS	8840-1060	12/31/2016	2,065.02	NAS	9 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005281	1	12 GILMAN ST, NAS	8840-1060	12/31/2016	1,971.46	NAS	12 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006658	1	112 OMEGA ST, MNC	8840-1060	12/31/2016	5,178.88	MNC	112 OMEGA ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001000130	1	36 QUARRY RD, LON L92	8840-1060	12/31/2016	1,953.91	LON	36 QUARRY RD, LON L92	New	Personal	8840-3800	Yes	380
8840-0001003249	1	169 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,797.96	NAS	169 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005449	1	23.5 ALBIN ST, CCD	8840-1060	12/31/2016	2,767.48	CCD	23.5 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006497	1	112 ARLINGTON ST STE 1, MNC	8840-1060	12/31/2016	10,512.57	MNC	112 ARLINGTON ST STE 1, MNC	New	Personal	8840-3800	Yes	380
8840-0001005279	1	5-7 GILMAN ST, NAS	8840-1060	12/31/2016	1,770.85	NAS	5-7 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005443	1	12 ALBIN ST, CCD	8840-1060	12/31/2016	2,043.96	CCD	12 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006494	1	3 HAINES CT, MNC	8840-1060	12/31/2016	10,203.42	MNC	3 HAINES CT, MNC	New	Personal	8840-3800	Yes	380
8840-0001006913	1	10 TAMPA ST, NAS	8840-1060	12/31/2016	13,327.30	NAS	10 TAMPA ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001000117	1	25 QUARRY RD, LON L79	8840-1060	12/31/2016	1,861.48	LON	25 QUARRY RD, LON L79	New	Personal	8840-3800	Yes	380
8840-0001004937	1	5-56 WEYMOUTH CT, HUD	8840-1060	12/31/2016	3,194.14	HUD	5-56 WEYMOUTH CT, HUD	New	Personal	8840-3800	Yes	380
8840-0001004945	1	5-64 WEYMOUTH CT, HUD	8840-1060	12/31/2016	2,913.69	HUD	5-64 WEYMOUTH CT, HUD	New	Personal	8840-3800	Yes	380
8840-0001006488	1	250 WALNUT ST, MNC	8840-1060	12/31/2016	9,079.47	MNC	250 WALNUT ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006583	1	647 CLELLY RD, MNC	8840-1060	12/31/2016	6,617.95	MNC	647 CLELLY RD, MNC	New	Personal	8840-3800	Yes	380
8840-0001006470	1	54-60 HAMPSHIRE RD, NAS	8840-1060	12/31/2016	1,725.35	NAS	54-60 HAMPSHIRE RD, NAS	New	Personal	8840-3800	Yes	380
8840-0001003697	1	22 W MEADOW CT, MFD	8840-1060	12/31/2016	3,869.39	MFD	22 W MEADOW CT, MFD	New	Personal	8840-3800	Yes	380
8840-0001006553	1	2 COTILLION										



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8840-000106639	1	5 BUSWELL ST, HUD	8840-1060	12/31/2016	21,862.93	HUD	5 BUSWELL ST, HUD	New	Personal	8840-3670	Yes	367
8840-000107032	1	6 MANOR DR, HOK	8840-1060	12/31/2016	1,500.97	HOK	6 MANOR DR, HOK	New	Personal	8840-3800	Yes	380
8840-000107125	1	21 CHEYENNE DR, NAS	8840-1060	12/31/2016	1,751.91	NAS	21 CHEYENNE DR, NAS	New	Personal	8840-3800	Yes	380
8840-000100008	1	214 ROCKINGHAM RD, LON	8840-1060	12/31/2016	9,865.67	LON	214 ROCKINGHAM RD, LON	New	Personal	8840-3800	Yes	380
8840-000106745	1	514 DANIEL WEBSTER HWY, MMK	8840-1060	12/31/2016	8,323.99	MMK	514 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3800	Yes	380
8840-0001003400	1	387 ORANGE ST, MNC	8840-1060	12/31/2016	248.96	MNC	387 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005258	1	20 WATSON ST, NAS	8840-1060	12/31/2016	2,546.87	NAS	20 WATSON ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006504	1	434 NOTRE DAME AVE, MNC	8840-1060	12/31/2016	26,679.32	MNC	434 NOTRE DAME AVE, MNC	New	Personal	8840-3800	Yes	380
8840-000107001	1	10 BROAD AVE, CCD	8840-1060	12/31/2016	2,261.98	CCD	10 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001006816	1	23 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	41,719.16	BFD	23 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001006929	1	63 BLAISDELL AVE, LAC	8840-1060	12/31/2016	5,038.49	LAC	63 BLAISDELL AVE, LAC	New	Personal	8840-3800	Yes	380
8840-0001003380	1	853 HALL ST, MNC	8840-1060	12/31/2016	205.50	MNC	853 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005239	1	151 AMHERST ST, NAS	8840-1060	12/31/2016	3,432.27	NAS	151 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-000106197	1	16 BLACKSTONE ST, HUD	8840-1060	12/31/2016	9,900.87	HUD	16 BLACKSTONE ST, HUD	New	Personal	8840-3670	Yes	367
8840-0001006548	1	11 SUMMER AVE, HUD	8840-1060	12/31/2016	5,703.26	HUD	11 SUMMER AVE, HUD	New	Personal	8840-3800	Yes	380
8840-000107002	1	12 BROAD AVE, CCD	8840-1060	12/31/2016	2,211.60	CCD	12 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000107004	1	16 BROAD AVE, CCD	8840-1060	12/31/2016	2,255.69	CCD	16 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001003414	1	17 MEAD ST, MNC	8840-1060	12/31/2016	394.53	MNC	17 MEAD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006927	1	COLLEGE RD at LAUREL ST GOF	8840-1060	12/31/2016	48,791.95	GOF	COLLEGE RD at LAUREL ST GOF	New	Personal	8840-3670	Yes	367
8840-000107039	1	14 WINDHAM RD, HUD	8840-1060	12/31/2016	5,517.83	HUD	14 WINDHAM RD, HUD	New	Personal	8840-3800	Yes	380
8840-000107082	1	77 RIVER RD, BOW	8840-1060	12/31/2016	4,061.31	BOW	77 RIVER RD, BOW	New	Personal	8840-3800	Yes	380
8840-000106788	1	308 DANIEL WEBSTER HWY, MMK	8840-1060	12/31/2016	7,975.83	MMK	308 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3800	Yes	380
8840-000106792	1	5 MUIRFIELD RD, BFD	8840-1060	12/31/2016	3,115.53	BFD	5 MUIRFIELD RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001006990	1	236 SHEEP DAVIS RD, CCD	8840-1060	12/31/2016	11,651.69	CCD	236 SHEEP DAVIS RD, CCD	New	Personal	8840-3800	Yes	380
8840-000107016	1	27 BROAD AVE, CCD	8840-1060	12/31/2016	2,097.94	CCD	27 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000107012	1	30 BROAD AVE, CCD	8840-1060	12/31/2016	1,631.59	CCD	30 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000107029	1	319 DUNBARTON RD, MNC	8840-1060	12/31/2016	7,180.97	MNC	319 DUNBARTON RD, MNC	New	Personal	8840-3800	Yes	380
8840-000106793	1	7 MUIRFIELD RD, BFD	8840-1060	12/31/2016	2,923.03	BFD	7 MUIRFIELD RD, BFD	New	Personal	8840-3800	Yes	380
8840-000107006	1	20 BROAD AVE, CCD	8840-1060	12/31/2016	2,123.72	CCD	20 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000106817	1	24 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,113.94	BFD	24 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000107009	1	26 BROAD AVE, CCD	8840-1060	12/31/2016	3,032.89	CCD	26 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000107011	1	29 BROAD AVE, CCD	8840-1060	12/31/2016	2,753.19	CCD	29 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000107027	1	45 TURKEY HILL RD, MMK	8840-1060	12/31/2016	2,394.16	MMK	45 TURKEY HILL RD, MMK	New	Personal	8840-3800	Yes	380
8840-000107072	1	7 PLUM ST, CCD	8840-1060	12/31/2016	1,663.80	CCD	7 PLUM ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107115	1	31 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	5,057.91	BFD	31 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-914975	1	11 NICKERSON DR, CCD	8840-1060	12/31/2016	2,016.48	CCD	11 NICKERSON DR, CCD	New	Personal	8840-3800	Yes	380
8840-000106798	1	4 AUGUSTA NATIONAL CIR, BFD	8840-1060	12/31/2016	2,929.83	BFD	4 AUGUSTA NATIONAL CIR, BFD	New	Personal	8840-3800	Yes	380
8840-000106882	1	64 TITUS AVE, MNC	8840-1060	12/31/2016	7,584.97	MNC	64 TITUS AVE, MNC	New	Personal	8840-3800	Yes	380
8840-000107158	1	15 WOODLAND DR, MMK	8840-1060	12/31/2016	5,179.87	MMK	15 WOODLAND DR, MMK	New	Personal	8840-3670	Yes	367
8840-914971	1	7 NICKERSON DR, CCD	8840-1060	12/31/2016	2,016.48	CCD	7 NICKERSON DR, CCD	New	Personal	8840-3800	Yes	380
8840-914973	1	9 NICKERSON DR, CCD	8840-1060	12/31/2016	2,396.90	CCD	9 NICKERSON DR, CCD	New	Personal	8840-3800	Yes	380
8840-914977	1	13 NICKERSON DR, CCD	8840-1060	12/31/2016	2,792.15	CCD	13 NICKERSON DR, CCD	New	Personal	8840-3800	Yes	380
8840-000106797	1	3 AUGUSTA NATIONAL CIR, BFD	8840-1060	12/31/2016	3,495.23	BFD	3 AUGUSTA NATIONAL CIR, BFD	New	Personal	8840-3800	Yes	380
8840-0001004297	1	711 MAST RD GOF	8840-1060	12/31/2016	3,007.60	GOF	711 MAST RD GOF	New	Personal	8840-3800	Yes	380
8840-000106183	1	11 BYRON DR, NAS	8840-1060	12/31/2016	17,046.18	NAS	11 BYRON DR, NAS	New	Personal	8840-3670	Yes	367
8840-000106664	1	13 FOREST ST, CCD	8840-1060	12/31/2016	181.30	CCD	13 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106670	1	20 FOREST ST, CCD	8840-1060	12/31/2016	1,417.02	CCD	20 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106673	1	10 VALLEY ST, CCD	8840-1060	12/31/2016	3,420.28	CCD	10 VALLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106802	1	2 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,907.34	BFD	2 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000106900	1	CROWN POINT CIR, MMK	8840-1060	12/31/2016	17,043.46	MMK	CROWN POINT CIR, MMK	New	Personal	8840-3670	Yes	367
8840-000106914	1	35 HIGH ST, TIL	8840-1060	12/31/2016	4,803.21	TIL	35 HIGH ST, TIL	New	Personal	8840-3800	Yes	380
8840-000107070	1	76 PINE ST, FKN	8840-1060	12/31/2016	5,325.71	FKN	76 PINE ST, FKN	New	Personal	8840-3800	Yes	380
8840-000107102	1	15 NICKERSON DR, CCD	8840-1060	12/31/2016	3,989.51	CCD	15 NICKERSON DR, CCD	New	Personal	8840-3800	Yes	380
8840-000106918	1	160 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	5,946.83	MNC	160 SPRINGWOOD WAY, MNC	New	Personal	8840-3800	Yes	380
8840-000106520	1	170 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	3,048.22	MNC	170 SPRINGWOOD WAY, MNC	New	Personal	8840-3800	Yes	380
8840-000106661	1	24 POST RD, LOT 49, HOK	8840-1060	12/31/2016	3,586.98	HOK	24 POST RD, LOT 49, HOK	New	Personal	8840-3800	Yes	380
8840-000106668	1	18 FOREST ST, CCD	8840-1060	12/31/2016	5,067.72	CCD	18 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106803	1	3 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,757.58	BFD	3 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000106936	1	188 ELM ST WEST, MFD	8840-1060	12/31/2016	4,831.58	MFD	188 ELM ST WEST, MFD	New	Personal	8840-3800	Yes	380
8840-000106937	1	188 ELM ST EAST, MFD	8840-1060	12/31/2016	4,455.80	MFD	188 ELM ST EAST, MFD	New	Personal	8840-3800	Yes	380
8840-000107173	1	4 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,392.45	BFD	4 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000106201	1	21 SPENCER DR, NAS	8840-1060	12/31/2016	4,742.11	MMK	21 SPENCER DR, NAS	New	Personal	8840-3670	Yes	367
8840-000106665	1	15 FOREST ST, CCD	8840-1060	12/31/2016	3,025.28	CCD	15 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106746	1	577 RT 106, LOU	8840-1060	12/31/2016	7,184.20	LOU	577 RT 106, LOU	New	Personal	8840-3800	Yes	380
8840-000106807	1	10 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,897.64	BFD	10 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000107138	1	12 LONGMEADOW DR, CCD	8840-1060	12/31/2016	6,112.40	CCD	12 LONGMEADOW DR, CCD	New	Personal	8840-3800	Yes	380
8840-0001005515	1	17 N SPRING ST, CCD	8840-1060	12/31/2016	1,543.56	CCD	17 N SPRING ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107202	1	57 COX ST, NAS	8840-1060	12/31/2016	6,078.08	NAS	57 COX ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001066117	1	73 WORTHLEY RD, BFD	8840-1060	12/31/2016	4,019.80	BFD	73 WORTHLEY RD, BFD	New	Personal	8840-3800	Yes	380
8840-000106642	1	40 WOODLAND DR, NAS	8840-1060	12/31/2016	3,573.78	NAS	40 WOODLAND DR, NAS	New	Personal	8840-3670	Yes	367
8840-000106667	1	17 FOREST ST, CCD	8840-1060	12/31/2016	3,808.56	CCD	17 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106804	1	6 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,727.63	BFD	6 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000106805	1	8 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,727.63	BFD	8 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000107015	1	9 FOREST ST, CCD	8840-1060	12/31/2016	1,441.98	CCD	9 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107087	1	436 JOSIAN BARTLETT RD, CCD	8840-1060	12/31/2016	7,795.91	CCD	436 JOSIAN BARTLETT RD, CCD	New	Personal	8840-3800	Yes	380
8840-000107113	1	725 HUSE RD, MNC	8840-1060	12/31/2016	869.23	MNC	725 HUSE RD, MNC	New	Personal	8840-3800	Yes	380
8840-000107204	1	5 BIRCH HILL DR, NAS	8840-1060	12/31/2016	1,598.00	NAS	5 BIRCH HILL DR, NAS	New	Personal	8840-3670	Yes	367
8840-000107314	1	13 SPENCER DR, NAS	8840-1060	12/31/2016	5,369.42	NAS	13 SPENCER DR, NAS	New	Personal	8840-3670	Yes	367
8840-000106808	1	12 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,727.63	BFD	12 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000107074	1	496 BLOODET ST, MNC	8840-1060	12/31/2016	4,694.39	MNC	496 BLOODET ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004843	1	20 ADELAIDE AV, NAS	8840-1060	12/31/2016	2,392.28	NAS	20 ADELAIDE AV, NAS	New	Personal	8840-3800	Yes	380
8840-000106674	1	12 VALLEY ST, CCD	8840-1060	12/31/2016	3,229.21	CCD	12 VALLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106810	1	14 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,727.63	BFD	14 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-000107063	1	63 SEAMES DR, MNC	8840-1060	12/31/2016	4,695.98	MNC	63 SEAMES DR, MNC	New	Personal	8840-3800	Yes	380
8840-000107188	1	20 AUBURN ST, CCD	8840-1060	12/31/2016	4,097.39	CCD	20 AUBURN ST,					



8840-0001005757	1	2108 ELM ST, MMC	8840-1060	12/31/2016	2,334.27	MNC	2108 ELM ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001005744	1	1952 ELM ST, MMC	8840-1060	12/31/2016	4,397.48	MNC	1952 ELM ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001005170	1	201 AUBURN ST, MMC (REAR)	8840-1060	12/31/2016	1,858.11	MNC	201 AUBURN ST, MMC (REAR)	New	Personal	8840-3800	Yes	380
8840-0001005717	1	614 ST MMC	8840-1060	12/31/2016	131,247.07	MNC	614 ST MMC	New	Personal	8840-3800	Yes	380
8840-0001002864	1	7-10 TOLLES ST NAS	8840-1060	12/31/2016	77,070.71	NAS	7-10 TOLLES ST NAS	New	Personal	8840-3670	Yes	367
8840-0001005944	1	PINE ST at CENTRAL ST NAS	8840-1060	12/31/2016	170,942.10	NAS	PINE ST at CENTRAL ST NAS	New	Personal	8840-3670	Yes	367
8840-0001002610	1	327 MANCHESTER ST, MMC	8840-1060	12/31/2016	2,738.05	MNC	327 MANCHESTER ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001002592	1	291 MANCHESTER ST, MMC	8840-1060	12/31/2016	338.30	MNC	291 MANCHESTER ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001004825	1	35 CONSTITUTION DR, BFD	8840-1060	12/31/2016	5,302.87	BFD	35 CONSTITUTION DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001006120	1	19 ELIZABETH AVE, MMC	8840-1060	12/31/2016	12,870.95	MNC	19 ELIZABETH AVE, MMC	New	Personal	8840-3800	Yes	380
8840-0001006342	1	40 PROFITIE CIR, NAS	8840-1060	12/31/2016	4,099.40	NAS	40 PROFITIE CIR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006257	1	673 W HOLLIS ST, NAS	8840-1060	12/31/2016	3,887.60	NAS	673 W HOLLIS ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001006394	1	61 W BAKER ST MMC	8840-1060	12/31/2016	1,576.70	MNC	61 W BAKER ST MMC	New	Personal	8840-3800	Yes	380
8840-0001006058	1	PINECREST DR MMC	8840-1060	12/31/2016	111,271.32	MNC	PINECREST DR MMC	New	Personal	8840-3670	Yes	367
8840-0001006319	1	39 ROLFE ST, PEN	8840-1060	12/31/2016	260.17	PEN	39 ROLFE ST, PEN	New	Personal	8840-3800	Yes	380
8840-0001006343	1	30 LAURIER ST, GOF	8840-1060	12/31/2016	9,579.00	GOF	30 LAURIER ST, GOF	New	Personal	8840-3800	Yes	380
8840-0001006281	1	1 STEVENS ST, NAS- STUB	8840-1060	12/31/2016	33,766.77	NAS	1 STEVENS ST, NAS- STUB	New	Personal	8840-3670	Yes	367
8840-0001005013	1	6 BRUCE ST, NAS	8840-1060	12/31/2016	4,233.28	NAS	6 BRUCE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001004568	1	55 CONSTITUTION DR BFD	8840-1060	12/31/2016	6,779.94	BFD	55 CONSTITUTION DR BFD	New	Personal	8840-3800	Yes	380
8840-0001006256	1	2 N STATE ST, CCD	8840-1060	12/31/2016	30,775.97	CCD	2 N STATE ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006414	1	CHERRY LN LOT 105, HOK	8840-1060	12/31/2016	3,759.76	HOK	CHERRY LN LOT 105, HOK	New	Personal	8840-3800	Yes	380
8840-0001006412	1	CURRENT LN LOT 102, HOK	8840-1060	12/31/2016	3,596.87	HOK	CURRENT LN LOT 102, HOK	New	Personal	8840-3800	Yes	380
8840-0001006406	1	CHERRY & CURRENT LN, HOK	8840-1060	12/31/2016	19,962.86	HOK	CHERRY & CURRENT LN, HOK	New	Personal	8840-3670	Yes	367
8840-0001006138	1	52 MORNINGSIDDE DR, LAC	8840-1060	12/31/2016	72,050.55	LAC	52 MORNINGSIDDE DR, LAC	New	Personal	8840-3670	Yes	367
8840-0001006540	1	135 GARFIELD ST, NAS	8840-1060	12/31/2016	9,396.82	LAC	135 GARFIELD ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003237	1	124 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,778.15	NAS	124 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005439	1	3 ALBIN ST, CCD	8840-1060	12/31/2016	1,977.51	CCD	3 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005516	1	82 WARREN ST, CCD	8840-1060	12/31/2016	2,073.28	CCD	82 WARREN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006539	1	8 THORN HILL DR, HOK	8840-1060	12/31/2016	6,571.61	HOK	8 THORN HILL DR, HOK	New	Personal	8840-3800	Yes	380
8840-0001006837	1	4 THORN HILL DR, HOK	8840-1060	12/31/2016	4,447.94	HOK	4 THORN HILL DR, HOK	New	Personal	8840-3800	Yes	380
8840-0001006543	1	27 WESTBOURNE RD, CCD	8840-1060	12/31/2016	10,576.76	CCD	27 WESTBOURNE RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001006743	1	230 WILLOW, MMC	8840-1060	12/31/2016	2,140.96	MNC	230 WILLOW, MMC	New	Personal	8840-3800	Yes	380
8840-0001006838	1	12 THORN HILL RD, HOK	8840-1060	12/31/2016	4,281.28	HOK	12 THORN HILL RD, HOK	New	Personal	8840-3800	Yes	380
8840-0001005518	1	81 SCHOOL ST, CCD	8840-1060	12/31/2016	2,123.93	CCD	81 SCHOOL ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006218	1	176 NORTH MAIN ST UNIT 11, BSC	8840-1060	12/31/2016	1,747.14	BSC	176 NORTH MAIN ST UNIT 11, BSC	New	Personal	8840-3800	Yes	380
8840-0001006485	1	6 THORN HILL RD, HOK	8840-1060	12/31/2016	7,402.17	HOK	6 THORN HILL RD, HOK	New	Personal	8840-3800	Yes	380
8840-0001006428	1	200 BOUCHARD ST, MMC	8840-1060	12/31/2016	2,898.24	MNC	200 BOUCHARD ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001006884	1	2 THORN HILL RD, HOK	8840-1060	12/31/2016	3,848.72	HOK	2 THORN HILL RD, HOK	New	Personal	8840-3800	Yes	380
8840-0001006660	1	1124 HAYWARD ST, MMC	8840-1060	12/31/2016	6,081.08	MNC	1124 HAYWARD ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001006844	1	4 CHERRY LN, HOK	8840-1060	12/31/2016	4,388.40	HOK	4 CHERRY LN, HOK	New	Personal	8840-3800	Yes	380
8840-0001006878	1	2 CHERRY LN, HOK	8840-1060	12/31/2016	4,018.55	HOK	2 CHERRY LN, HOK	New	Personal	8840-3800	Yes	380
8840-0001003272	1	10 ARLINGTON ST, NAS	8840-1060	12/31/2016	1,801.61	NAS	10 ARLINGTON ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006501	1	1050 AUBURN ST, MMC	8840-1060	12/31/2016	9,001.08	MNC	1050 AUBURN ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001006534	1	432 MOUNTAIN RD, CCD	8840-1060	12/31/2016	4,460.88	CCD	432 MOUNTAIN RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001006468	1	10 KINSLEY ST, NAS	8840-1060	12/31/2016	17,503.55	NAS	10 KINSLEY ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005507	1	23 RUMFORD ST, CCD	8840-1060	12/31/2016	725.19	CCD	23 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005947	1	11 KINSLEY ST, NAS	8840-1060	12/31/2016	18,731.34	NAS	11 KINSLEY ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005286	1	19 GILMAN ST, NAS	8840-1060	12/31/2016	2,561.79	NAS	19 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005320	1	123 PINE ST, NAS	8840-1060	12/31/2016	3,307.73	NAS	123 PINE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006998	1	7 BROAD AVE, CCD	8840-1060	12/31/2016	2,683.17	CCD	7 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001006282	1	99-103 AUBURN ST, CCD	8840-1060	12/31/2016	31,919.34	CCD	99-103 AUBURN ST, CCD	New	Personal	8840-3670	Yes	367
8840-0001005287	1	20 GILMAN ST, NAS	8840-1060	12/31/2016	1,837.31	NAS	20 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005278	1	4 GILMAN ST, NAS	8840-1060	12/31/2016	1,719.83	NAS	4 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005313	1	109 GILMAN ST, NAS	8840-1060	12/31/2016	2,168.61	NAS	109 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005265	1	16 PASADENA AVE, NAS	8840-1060	12/31/2016	1,647.11	NAS	16 PASADENA AVE, NAS	New	Personal	8840-3800	Yes	380
8840-0001005282	1	14 GILMAN ST, NAS	8840-1060	12/31/2016	2,399.08	NAS	14 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005317	1	52 RUSSELL ST, NAS	8840-1060	12/31/2016	1,737.08	NAS	52 RUSSELL ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003206	1	31 BRIDGE ST, NAS	8840-1060	12/31/2016	4,117.27	NAS	31 BRIDGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005301	1	44 GILMAN ST, NAS	8840-1060	12/31/2016	2,056.68	NAS	44 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006332	1	3 WHIPPLE ST, NAS	8840-1060	12/31/2016	13,102.70	NAS	3 WHIPPLE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003244	1	145 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,470.78	NAS	145 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005299	1	39 GILMAN ST, NAS	8840-1060	12/31/2016	3,082.71	NAS	39 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006353	1	355 MAIN ST, NAS	8840-1060	12/31/2016	15,477.56	NAS	355 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006407	1	AMHERST ST LOT 23-3-1, MFD	8840-1060	12/31/2016	5,186.58	MFD	AMHERST ST LOT 23-3-1, MFD	New	Personal	8840-3800	Yes	380
8840-0001006842	1	131-135 TEMPLE ST NAS	8840-1060	12/31/2016	5,249.22	NAS	131-135 TEMPLE ST NAS	New	Personal	8840-3800	Yes	380
8840-0001007018	1	7 SACRAMENTO ST, NAS	8840-1060	12/31/2016	5,179.15	NAS	7 SACRAMENTO ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006357	1	369 MAIN ST, NAS	8840-1060	12/31/2016	8,579.51	NAS	369 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006408	1	AMHERST ST LOT 23-3-2, MFD	8840-1060	12/31/2016	4,978.43	MFD	AMHERST ST LOT 23-3-2, MFD	New	Personal	8840-3800	Yes	380
8840-0001006841	1	3-5 MURRAY CT NAS	8840-1060	12/31/2016	3,221.54	NAS	3-5 MURRAY CT NAS	New	Personal	8840-3800	Yes	380
8840-0001006975	1	621 HALL ST, MMC	8840-1060	12/31/2016	17,185.75	MNC	621 HALL ST, MMC	New	Personal	8840-3800	Yes	380
8840-0001005226	1	127 AMHERST ST, NAS	8840-1060	12/31/2016	4,545.52	NAS	127 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005302	1	45 GILMAN ST, NAS	8840-1060	12/31/2016	2,794.26	NAS	45 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005339	1	7 GRANITE ST, NAS	8840-1060	12/31/2016	2,151.28	NAS	7 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006409	1	AMHERST ST LOT 23-3-3, MFD	8840-1060	12/31/2016	4,774.69	MFD	AMHERST ST LOT 23-3-3, MFD	New	Personal	8840-3800	Yes	380
8840-0001006911	1	259 LONDERY TPK, HOK	8840-1060	12/31/2016	1,906.98	HOK	259 LONDERY TPK, HOK	New	Personal	8840-3800	Yes	380
8840-0001007059	1	20 LOCK ST, NAS	8840-1060	12/31/2016	1,814.79	NAS	20 LOCK ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005296	1	32 GILMAN ST, NAS	8840-1060	12/31/2016	838.26	NAS	32 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005338	1	5 GRANITE ST, NAS	8840-1060	12/31/2016	1,740.51	NAS	5 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005340	1	9 GRANITE ST, NAS	8840-1060	12/31/2016	2,031.25	NAS	9 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006581	1	1 ROCKINGHAM RD, LON	8840-1060	12/31/2016	3,595.45	LON	1 ROCKINGHAM RD, LON	New	Personal	8840-3800	Yes	380
8840-0001006893	1	37 LARCH RD, MFD	8840-1060	12/31/2016	3,195.96	MFD	37 LARCH RD, MFD	New	Personal	8840-3800	Yes	380
8840-0001007064	1	128 AMHERST ST, NAS	8840-1060	12/31/2016	1,801.29	NAS	128 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001004917	1	270 AMHERST ST, NAS UNIT 5	8840-1060	12/31/2016	2,416.88	NAS	270 AMHERST ST, NAS UNIT 5	New	Personal	8840-3800	Yes	380
8840-0001005341	1	10 GRANITE ST, NAS	8840-1060	12/31/2016	2,918.82	NAS	10 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005304	1	49 GILMAN ST, NAS	8840-1060	12/31/201								



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8840-000106877	1	BURNHAM RD, HUD	8840-1060	12/31/2016	9,948.40	HUD	BURNHAM RD, HUD	New	Personal	8840-3670
8840-000106883	1	17 BURNHAM RD, HUD	8840-1060	12/31/2016	2,228.67	HUD	17 BURNHAM RD, HUD	New	Personal	8840-3800
8840-000106894	1	36 TURKEY HILL RD, MMK	8840-1060	12/31/2016	4,583.15	MMK	36 TURKEY HILL RD, MMK	New	Personal	8840-3800
8840-000106895	1	6 BADGER ST, NAS	8840-1060	12/31/2016	1,637.40	NAS	6 BADGER ST, NAS	New	Personal	8840-3800
8840-000106940	1	5-59 WEYMOUTH CT, HUD	8840-1060	12/31/2016	1,909.02	HUD	5-59 WEYMOUTH CT, HUD	New	Personal	8840-3800
8840-000105233	1	139-5 AMHERST ST, NAS	8840-1060	12/31/2016	2,811.27	NAS	139-5 AMHERST ST, NAS	New	Personal	8840-3800
8840-000105307	1	53 GILMAN ST, NAS	8840-1060	12/31/2016	2,284.37	NAS	53 GILMAN ST, NAS	New	Personal	8840-3800
8840-000105323	1	32 ORANGE ST, NAS	8840-1060	12/31/2016	1,857.83	NAS	32 ORANGE ST, NAS	New	Personal	8840-3800
8840-000105150	1	8 BADGER ST, NAS	8840-1060	12/31/2016	3,033.32	NAS	8 BADGER ST, NAS	New	Personal	8840-3800
8840-000105257	1	19 WATSON ST, NAS	8840-1060	12/31/2016	3,533.03	NAS	19 WATSON ST, NAS	New	Personal	8840-3800
8840-000105329	1	39 ORANGE ST, NAS	8840-1060	12/31/2016	3,299.49	NAS	39 ORANGE ST, NAS	New	Personal	8840-3800
8840-000105331	1	41 ORANGE ST, NAS	8840-1060	12/31/2016	2,303.28	NAS	41 ORANGE ST, NAS	New	Personal	8840-3800
8840-000105152	1	10 BADGER ST, NAS	8840-1060	12/31/2016	647.41	NAS	10 BADGER ST, NAS	New	Personal	8840-3800
8840-000105310	1	60 GILMAN ST, NAS	8840-1060	12/31/2016	3,129.74	NAS	60 GILMAN ST, NAS	New	Personal	8840-3800
8840-000105333	1	18 LOCK ST, NAS	8840-1060	12/31/2016	2,397.99	NAS	18 LOCK ST, NAS	New	Personal	8840-3800
8840-000105334	1	15 CONCORD ST, NAS	8840-1060	12/31/2016	2,253.30	NAS	15 CONCORD ST, NAS	New	Personal	8840-3800
8840-000105958	1	15 N RIVER RD, MFD	8840-1060	12/31/2016	125,368.70	MFD	15 N RIVER RD, MFD	New	Personal	8840-3670
8840-000105154	1	12 BADGER ST, NAS	8840-1060	12/31/2016	2,388.07	NAS	12 BADGER ST, NAS	New	Personal	8840-3800
8840-000105326	1	35 ORANGE ST, NAS	8840-1060	12/31/2016	4,521.71	NAS	35 ORANGE ST, NAS	New	Personal	8840-3800
8840-000106967	1	454 BOSTON POST RD, AMH	8840-1060	12/31/2016	2,039.45	AMH	454 BOSTON POST RD, AMH	New	Personal	8840-3800
8840-000105157	1	15 BADGER ST, NAS	8840-1060	12/31/2016	2,120.31	NAS	15 BADGER ST, NAS	New	Personal	8840-3800
8840-000105325	1	34 ORANGE ST, NAS	8840-1060	12/31/2016	741.59	NAS	34 ORANGE ST, NAS	New	Personal	8840-3800
8840-000105858	1	14 SERENITY LN, NAS	8840-1060	12/31/2016	1,903.78	NAS	14 SERENITY LN, NAS	New	Personal	8840-3800
8840-000105959	1	15 N RIVER RD, MFD UNIT 1	8840-1060	12/31/2016	753.46	MFD	15 N RIVER RD, MFD UNIT 1	New	Personal	8840-3800
8840-000105960	1	15 N RIVER RD, MFD UNIT 2	8840-1060	12/31/2016	753.46	MFD	15 N RIVER RD, MFD UNIT 2	New	Personal	8840-3800
8840-000105156	1	14 BADGER ST, NAS	8840-1060	12/31/2016	1,776.96	NAS	14 BADGER ST, NAS	New	Personal	8840-3800
8840-000105961	1	15 N RIVER RD, MFD UNIT 3	8840-1060	12/31/2016	753.46	MFD	15 N RIVER RD, MFD UNIT 3	New	Personal	8840-3800
8840-000105962	1	15 N RIVER RD, MFD UNIT 4	8840-1060	12/31/2016	753.46	MFD	15 N RIVER RD, MFD UNIT 4	New	Personal	8840-3800
8840-000105974	1	15 N RIVER RD, MFD UNIT 22	8840-1060	12/31/2016	997.47	MFD	15 N RIVER RD, MFD UNIT 22	New	Personal	8840-3800
8840-000105975	1	15 N RIVER RD, MFD UNIT 23	8840-1060	12/31/2016	753.46	MFD	15 N RIVER RD, MFD UNIT 23	New	Personal	8840-3800
8840-000105158	1	112 W HOLLIS ST, NAS	8840-1060	12/31/2016	2,607.10	NAS	112 W HOLLIS ST, NAS	New	Personal	8840-3800
8840-000105159	1	112 W HOLLIS ST, NAS	8840-1060	12/31/2016	2,076.77	NAS	112 W HOLLIS ST, NAS	New	Personal	8840-3800
8840-000105237	1	143 AMHERST ST, NAS	8840-1060	12/31/2016	647.41	NAS	143 AMHERST ST, NAS	New	Personal	8840-3800
8840-000105238	1	144 AMHERST ST, NAS	8840-1060	12/31/2016	1,595.71	NAS	144 AMHERST ST, NAS	New	Personal	8840-3800
8840-000105976	1	15 N RIVER RD, MFD UNIT 24	8840-1060	12/31/2016	753.46	MFD	15 N RIVER RD, MFD UNIT 24	New	Personal	8840-3800
8840-000106584	1	13 CUMMINGS ST, HUD	8840-1060	12/31/2016	990.83	HUD	13 CUMMINGS ST, HUD	New	Personal	8840-3670
8840-000101270	1	2-15 BADGER ST, NAS	8840-1060	12/31/2016	38,899.82	NAS	2-15 BADGER ST, NAS	New	Personal	8840-3670
8840-000105236	1	141.5 AMHERST ST, NAS	8840-1060	12/31/2016	385.18	NAS	141.5 AMHERST ST, NAS	New	Personal	8840-3800
8840-000107048	1	29 DERRY ST, HUD	8840-1060	12/31/2016	956.18	HUD	29 DERRY ST, HUD	New	Personal	8840-3800
8840-000100144	1	26 PEPPER HILL RD, LON	8840-1060	12/31/2016	1,297.40	LON	26 PEPPER HILL RD, LON	New	Personal	8840-3800
8840-000105234	1	140 AMHERST ST, NAS	8840-1060	12/31/2016	222.08	NAS	140 AMHERST ST, NAS	New	Personal	8840-3800
8840-000107023	1	484 DANIEL WEBSTER HWY, MMK	8840-1060	12/31/2016	3,728.68	MMK	484 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3800
8840-000105054	1	20-41 ORANGE ST, NAS, LOCK ST	8840-1060	12/31/2016	56,537.66	NAS	20-41 ORANGE ST, NAS, LOCK ST	New	Personal	8840-3670
8840-000105229	1	134 AMHERST ST, NAS	8840-1060	12/31/2016	584.88	NAS	134 AMHERST ST, NAS	New	Personal	8840-3800
8840-000106458	1	14 WINCHESTER DR, MMK	8840-1060	12/31/2016	5,559.80	MMK	14 WINCHESTER DR, MMK	New	Personal	8840-3800
8840-000106468	1	5 NICKERSON DR, CCD	8840-1060	12/31/2016	1,133.52	CCD	5 NICKERSON DR, CCD	New	Personal	8840-3800
8840-000106460	1	32 VALHALLA DR, MFD	8840-1060	12/31/2016	2,302.99	MFD	32 VALHALLA DR, MFD	New	Personal	8840-3800
8840-000105061	1	TEMPLE ST at AMORY ST NAS	8840-1060	12/31/2016	143,829.82	NAS	TEMPLE ST at AMORY ST NAS	New	Personal	8840-3670
8840-000106902	1	14 CROWN POINT CIR, MMK	8840-1060	12/31/2016	2,097.91	MMK	14 CROWN POINT CIR, MMK	New	Personal	8840-3800
8840-000107184	1	149 AMHERST ST, NAS	8840-1060	12/31/2016	8,244.36	NAS	149 AMHERST ST, NAS	New	Personal	8840-3800
8840-000106446	1	38 1/2 W HOLLIS ST, NAS	8840-1060	12/31/2016	7,107.54	NAS	38 1/2 W HOLLIS ST, NAS	New	Personal	8840-3800
8840-000106471	1	855 CANDIA RD, MNC	8840-1060	12/31/2016	44,723.38	MNC	855 CANDIA RD, MNC	New	Personal	8840-3670
8840-000106904	1	16 CROWN POINT CIR, MMK	8840-1060	12/31/2016	2,016.99	MMK	16 CROWN POINT CIR, MMK	New	Personal	8840-3800
8840-000105963	1	15 N RIVER RD, MFD UNIT 5	8840-1060	12/31/2016	2,302.99	MFD	15 N RIVER RD, MFD UNIT 5	New	Personal	8840-3800
8840-000105964	1	15 N RIVER RD, MFD UNIT 6	8840-1060	12/31/2016	2,302.99	MFD	15 N RIVER RD, MFD UNIT 6	New	Personal	8840-3800
8840-000107145	1	15 HAVERHILL ST, HUD	8840-1060	12/31/2016	5,789.43	HUD	15 HAVERHILL ST, HUD	New	Personal	8840-3800
8840-000105085	1	1-40 RUMFORD ST, CCD & WARREN	8840-1060	12/31/2016	166,452.47	CCD	1-40 RUMFORD ST, CCD & WARREN	New	Personal	8840-3670
8840-000106496	1	30 BROOK ST, MNC	8840-1060	12/31/2016	6,687.29	MNC	30 BROOK ST, MNC	New	Personal	8840-3800
8840-000107095	1	36 PAGE RD, BOW	8840-1060	12/31/2016	5,517.39	BOW	36 PAGE RD, BOW	New	Personal	8840-3800
8840-000105268	1	1 CHARLOTTE ST, NAS	8840-1060	12/31/2016	1,956.98	NAS	1 CHARLOTTE ST, NAS	New	Personal	8840-3800
8840-000106987	1	181 E HOLLIS ST, NAS SERVICE	8840-1060	12/31/2016	4,343.77	NAS	181 E HOLLIS ST, NAS SERVICE	New	Personal	8840-3800
8840-000107025	1	823 CHESTNUT ST, MNC	8840-1060	12/31/2016	4,645.64	MNC	823 CHESTNUT ST, MNC	New	Personal	8840-3800
8840-000107034	1	334 BARRETT ST, MNC	8840-1060	12/31/2016	6,085.37	MNC	334 BARRETT ST, MNC	New	Personal	8840-3800
8840-000106899	1	181 E HOLLIS ST, NAS MAIN	8840-1060	12/31/2016	5,478.36	NAS	181 E HOLLIS ST, NAS MAIN	New	Personal	8840-3670
8840-000106659	1	389 MAMMOTH RD, LON	8840-1060	12/31/2016	1,209.93	LON	389 MAMMOTH RD, LON	New	Personal	8840-3800
8840-000107076	1	88 WARNER ST, MNC	8840-1060	12/31/2016	2,222.15	MNC	88 WARNER ST, MNC	New	Personal	8840-3800
8840-000100115	1	21 QUARRY RD, LON L77	8840-1060	12/31/2016	1,644.53	LON	21 QUARRY RD, LON L77	New	Personal	8840-3800
8840-000100150	1	14 PEPPER HILL RD, LON	8840-1060	12/31/2016	2,232.14	LON	14 PEPPER HILL RD, LON	New	Personal	8840-3800
8840-000107045	1	66-68 ORANGE ST, MNC	8840-1060	12/31/2016	4,994.05	MNC	66-68 ORANGE ST, MNC	New	Personal	8840-3800
8840-000106819	1	27 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	514.89	BFD	27 PEBBLE BEACH DR, BFD	New	Personal	8840-3800
8840-000107033	1	315 MERRIMACK ST, MNC	8840-1060	12/31/2016	6,450.04	MNC	315 MERRIMACK ST, MNC	New	Personal	8840-3800
8840-000107071	1	2 EXECUTIVE PARK DR, MMK	8840-1060	12/31/2016	2,528.29	MMK	2 EXECUTIVE PARK DR, MMK	New	Personal	8840-3800
8840-000107139	1	440 MOUNTAIN RD, CCD	8840-1060	12/31/2016	7,467.85	CCD	440 MOUNTAIN RD, CCD	New	Personal	8840-3800
8840-000107171	1	596 W HOLLIS ST, NAS	8840-1060	12/31/2016	5,292.71	NAS	596 W HOLLIS ST, NAS	New	Personal	8840-3800
8840-000107091	1	213 CROWN PT UNIT 1-4, HUD	8840-1060	12/31/2016	6,070.99	HUD	213 CROWN PT UNIT 1-4, HUD	New	Personal	8840-3800
8840-000106523	1	187 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	8,157.98	MNC	187 SPRINGWOOD WAY, MNC	New	Personal	8840-3800
8840-000107077	1	710 S BEECH ST, MNC	8840-1060	12/31/2016	1,532.96	MNC	710 S BEECH ST, MNC	New	Personal	8840-3800
8840-000106292	1	11 CROWN POINT CIR, MMK	8840-1060	12/31/2016	970.49	MMK	11 CROWN POINT CIR, MMK	New	Personal	8840-3800
8840-000106906	1	18 CROWN POINT CIR, MMK	8840-1060	12/31/2016	787.87	MMK	18 CROWN POINT CIR, MMK	New	Personal	8840-3800
8840-000107111	1	7 SHADY LN, MMK	8840-1060	12/31/2016	6,703.15	MMK	7 SHADY LN, MMK	New	Personal	8840-3800
8840-000107244	1	405 PRESCOTT ST, MNC	8840-1060	12/31/2016	4,124.70	MNC	405 PRESCOTT ST, MNC	New	Personal	8840-3800
8840-000108001	1	543 DIX ST, MNC	8840-1060	12/31/2016	1,097.77	MNC	543 DIX ST, MNC	New	Personal	8840-3800
8840-000103616	1	21 W MEADOW CT, MFD	8840-1060	12/31/2016	3,538.18	MFD	21 W MEADOW CT, MFD	New	Personal	8840-3800
8840-000103704	1	29 W MEADOW CT, MFD	8840-1060	12/31/2016	3,569.24	MFD	29 W MEADOW CT, MFD	New	Personal	8840-3800
8840-000107092	1	62 W MEADOW CT LOT 23, MFD	8840-1060	12/31/2016	3,395.71	MFD	62 W MEADOW CT LOT 23, MFD	New	Personal	8840-3800
8840-000107120	1	332 NOWELL ST, NAS	8840-1060	12/31/2016	5,800.35	NAS	332 NOWELL ST, NAS	New	Personal	8840-3800
8840-000107126	1	9 PEABODY DR REAR, DER	8840-1060	12/31/2016	4,092.50	DER	9 PEABODY DR REAR, DER	New	Personal	8840-3800
8840-000106806	1	9 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	773.39	BFD	9 PEBBLE BEACH DR, BFD	New	Personal	8840-3800
8840-000107241	1	64 W HOLLIS ST, NAS	8840-1060	12/31/2016	1,036.88	NAS	64 W HOLLIS ST, NAS	New	Personal	8840-3800
8840-000106802	1	1 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	723.89	BFD	1 PEBBLE BEACH DR, BFD	New	Personal	8840-3800
8840-000107083	1	336 MANCHESTER ST, MNC	8840-1060	12/31/2016	2,030.34	MNC	336 MANCHESTER ST, MNC	New	Personal	8840-3800
8840-000107117	1	211 YOUNG ST, MNC	8840-1060	12/31/2016	6,899.19	MNC	211 YOUNG ST, MNC	New	Personal	8840-3800
8840-000107201	1	208 SAGAMORE ST, MNC	8840-1060	12/31/2016	3,571.33	MNC	208 SAGAMORE ST, MNC	New	Personal	8840-3800
8840-000107069	1	EXECUTIVE PARK DR, MMK	88							



8840-000106576	1 46 WARREN ST, CCD	8840-1060	12/31/2016	1,562.14	CCD	46 WARREN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106846	1 88 GALE AV, LAC MAIN	8840-1060	12/31/2016	16,890.76	LAC	88 GALE AV, LAC MAIN	New	Personal	8840-3670	Yes	367
8840-000106577	1 24-36 GREEN ST, CCD	8840-1060	12/31/2016	1,438.90	CCD	24-36 GREEN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106578	1 38-44 GREEN ST, CCD	8840-1060	12/31/2016	1,438.90	CCD	38-44 GREEN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106656	1 53 ADELAIDE ST, HUD	8840-1060	12/31/2016	2,673.22	HUD	53 ADELAIDE ST, HUD	New	Personal	8840-3670	Yes	367
8840-000106679	1 46-52 GREEN ST, CCD	8840-1060	12/31/2016	1,438.90	CCD	46-52 GREEN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000103467	1 462 SPRUCE ST, MMC	8840-1060	12/31/2016	2,328.78	MMC	462 SPRUCE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000103471	1 474 SPRUCE ST, MMC	8840-1060	12/31/2016	209.29	MMC	474 SPRUCE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000106651	1 18 MAPLELEAF DR, NAS	8840-1060	12/31/2016	8,478.82	NAS	18 MAPLELEAF DR, NAS	New	Personal	8840-3800	Yes	380
8840-000106897	1 62 EAST SIDE DR, HOK	8840-1060	12/31/2016	12,155.14	HOK	62 EAST SIDE DR, HOK	New	Personal	8840-3800	Yes	380
8840-000106968	1 32 GLENWIDE AVE, GOF	8840-1060	12/31/2016	1,353.98	GOF	32 GLENWIDE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-000107149	1 10 MAPLELEAF DR, NAS	8840-1060	12/31/2016	2,238.41	NAS	10 MAPLELEAF DR, NAS	New	Personal	8840-3800	Yes	380
8840-000106654	1 93 FERRY ST, HUD	8840-1060	12/31/2016	5,228.21	HUD	93 FERRY ST, HUD	New	Personal	8840-3670	Yes	367
8840-000106366	1 741 AMHERST ST, MMC	8840-1060	12/31/2016	752.35	MMC	741 AMHERST ST, MMC	New	Personal	8840-3800	Yes	380
8840-000103491	1 552 SPRUCE ST, MMC	8840-1060	12/31/2016	476.43	MMC	552 SPRUCE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000107043	1 536 SPRUCE ST, MMC	8840-1060	12/31/2016	1,089.98	MMC	536 SPRUCE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000106052	1 40 GERTRUDE ST, MMC	8840-1060	12/31/2016	206.75	MMC	40 GERTRUDE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000103509	1 71 CANTON ST, MMC	8840-1060	12/31/2016	296.02	MMC	71 CANTON ST, MMC	New	Personal	8840-3800	Yes	380
8840-000106198	1 10 FOREST DR, MMK	8840-1060	12/31/2016	10,051.25	MMK	10 FOREST DR, MMK	New	Personal	8840-3670	Yes	367
8840-000106671	1 8 VALLEY ST, CCD	8840-1060	12/31/2016	4,606.10	CCD	8 VALLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107114	1 12 INNOVATION WAY, LON	8840-1060	12/31/2016	20,150.25	LON	12 INNOVATION WAY, LON	New	Personal	8840-3800	Yes	380
8840-000107116	1 5 LANGDON AVE, CCD	8840-1060	12/31/2016	16,591.51	CCD	5 LANGDON AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000107151	1 INNOVATION WAY, LON	8840-1060	12/31/2016	813.24	LON	INNOVATION WAY, LON	New	Personal	8840-3670	Yes	367
8840-000107054	1 958 UNION AVE, LAC	8840-1060	12/31/2016	5,401.78	LAC	958 UNION AVE, LAC	New	Personal	8840-3800	Yes	380
8840-000105065	1 4 146 GILMAN ST, NAS	8840-1060	12/31/2016	207,353.38	NAS	146 GILMAN ST, NAS	New	Personal	8840-3670	Yes	367
8840-000106643	1 19 GLEN DR, NAS	8840-1060	12/31/2016	6,783.30	HUD	19 GLEN DR, NAS	New	Personal	8840-3800	Yes	380
8840-000107088	1 407 WEST MAIN ST, TIL	8840-1060	12/31/2016	13,078.76	TIL	407 WEST MAIN ST, TIL	New	Personal	8840-3800	Yes	380
8840-000107157	1 277 MERRIMACK, MMC	8840-1060	12/31/2016	1,019.87	MMC	277 MERRIMACK, MMC	New	Personal	8840-3800	Yes	380
8840-000104986	1 22-50 BRIDGE ST, NAS, E HOLLIS	8840-1060	12/31/2016	419,107.02	NAS	22-50 BRIDGE ST, NAS, E HOLLIS	New	Personal	8840-3670	Yes	367
8840-000107203	1 1 HOLBROOK DR, NAS	8840-1060	12/31/2016	1,443.42	NAS	1 HOLBROOK DR, NAS	New	Personal	8840-3800	Yes	380
8840-000105086	1 1-31 BROAD AV, CCD & BOW ST	8840-1060	12/31/2016	93,279.46	CCD	1-31 BROAD AV, CCD & BOW ST	New	Personal	8840-3800	Yes	367
8840-000106335	1 358 MAIN ST, NAS	8840-1060	12/31/2016	4,541.88	NAS	358 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-000106624	1 16 GLEN DR, NAS	8840-1060	12/31/2016	5,517.40	NAS	16 GLEN DR, NAS	New	Personal	8840-3670	Yes	367
8840-000107042	1 38 PROFILE AVE, CCD	8840-1060	12/31/2016	7,211.02	CCD	38 PROFILE AVE, CCD	New	Personal	8840-3800	Yes	380
8840-000100152	1 10 PEPPER HILL RD, LON	8840-1060	12/31/2016	1,651.14	LON	10 PEPPER HILL RD, LON	New	Personal	8840-3800	Yes	380
8840-000107245	1 19 BURGESS ST, NAS	8840-1060	12/31/2016	2,415.00	NAS	19 BURGESS ST, NAS	New	Personal	8840-3670	Yes	367
8840-000106356	1 364 MAIN ST, NAS	8840-1060	12/31/2016	8,421.52	NAS	364 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-000106677	1 221 N MAIN ST, CCD	8840-1060	12/31/2016	5,643.03	CCD	221 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106919	1 100A WINTER ST, TIL	8840-1060	12/31/2016	1,573.11	TIL	100A WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-000106979	1 170 WARREN ST, CCD	8840-1060	12/31/2016	20,322.19	CCD	170 WARREN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107268	1 11 CAMBRIDGE DR, NAS	8840-1060	12/31/2016	242.00	NAS	11 CAMBRIDGE DR, NAS	New	Personal	8840-3800	Yes	380
8840-000106640	1 29 GLEN DR, NAS	8840-1060	12/31/2016	10,498.12	NAS	29 GLEN DR, NAS	New	Personal	8840-3800	Yes	380
8840-000106200	1 42 CHEYENNE DR, NAS	8840-1060	12/31/2016	5,678.62	NAS	42 CHEYENNE DR, NAS	New	Personal	8840-3670	Yes	367
8840-000106596	1 FOREST ST, CCD	8840-1060	12/31/2016	136,066.58	CCD	FOREST ST, CCD	New	Personal	8840-3670	Yes	367
8840-000106676	1 215 N MAIN ST, CCD	8840-1060	12/31/2016	5,241.12	CCD	215 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106682	1 274 S N MAIN ST, CCD	8840-1060	12/31/2016	6,004.99	CCD	274 S N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107141	1 463 SHORE DR, LAC	8840-1060	12/31/2016	6,035.01	LAC	463 SHORE DR, LAC	New	Personal	8840-3800	Yes	380
8840-000104944	1 5-60 WEYMOUTH CT, HUD	8840-1060	12/31/2016	4,735.00	HUD	5-60 WEYMOUTH CT, HUD	New	Personal	8840-3800	Yes	380
8840-000106568	1 150 PLEASANT POND LOT 15, MMC	8840-1060	12/31/2016	4,423.93	MMC	150 PLEASANT POND LOT 15, MMC	New	Personal	8840-3800	Yes	380
8840-000106678	1 225 N MAIN ST, CCD	8840-1060	12/31/2016	4,554.45	CCD	225 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106908	1 20 CROWN POINT CIR, MMK	8840-1060	12/31/2016	874.52	MMK	20 CROWN POINT CIR, MMK	New	Personal	8840-3800	Yes	380
8840-000106679	1 270 N MAIN ST, CCD	8840-1060	12/31/2016	2,777.00	CCD	270 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000106681	1 274 N MAIN ST, CCD	8840-1060	12/31/2016	4,459.35	CCD	274 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107050	1 112 WINTER ST, TIL	8840-1060	12/31/2016	5,567.90	TIL	112 WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-000107186	1 111 MERRIMACK ST, HOK	8840-1060	12/31/2016	1,765.28	HOK	111 MERRIMACK ST, HOK	New	Personal	8840-3800	Yes	380
8840-91916	1 5-116 FOREST ST, MMC, & BABEL	8840-1060	12/31/2016	92,867.94	MMC	5-116 FOREST ST, MMC, & BABEL	New	Personal	8840-3670	Yes	367
8840-000106675	1 211 N MAIN ST, CCD	8840-1060	12/31/2016	4,293.97	CCD	211 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-000107066	1 116 WINTER ST, TIL	8840-1060	12/31/2016	4,630.95	TIL	116 WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-000107280	1 50 WATSON ST, NAS	8840-1060	12/31/2016	2,946.70	NAS	50 WATSON ST, NAS	New	Personal	8840-3800	Yes	380
8840-000107009	1 114 NORTH MAIN ST, CCD SERVICE	8840-1060	12/31/2016	12,499.50	CCD	114 NORTH MAIN ST, CCD SERVICE	New	Personal	8840-3800	Yes	380
8840-000107019	1 125 WINTER ST, TIL	8840-1060	12/31/2016	5,607.39	TIL	125 WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-000106560	1 18 LODGE ST, MMC	8840-1060	12/31/2016	2,267.75	MMC	18 LODGE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000106561	1 25 LODGE ST, MMC	8840-1060	12/31/2016	832.53	MMC	25 LODGE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000106889	1 52 PAGE RD, LFD	8840-1060	12/31/2016	3,263.94	LFD	52 PAGE RD, LFD	New	Personal	8840-3800	Yes	380
8840-000107024	1 50 PAGE RD, LFD	8840-1060	12/31/2016	3,309.80	LFD	50 PAGE RD, LFD	New	Personal	8840-3800	Yes	380
8840-000107127	1 701 DANIEL WEBSTER HWY, MMK	8840-1060	12/31/2016	2,624.60	MMK	701 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3670	Yes	367
8840-000106603	1 N MAIN ST, CCD	8840-1060	12/31/2016	68,538.24	CCD	N MAIN ST, CCD	New	Personal	8840-3670	Yes	367
8840-000106951	1 526 CENTRAL ST, MMC	8840-1060	12/31/2016	5,211.61	MMC	526 CENTRAL ST, MMC	New	Personal	8840-3800	Yes	380
8840-000107271	1 55 S VILLAGE, LOU	8840-1060	12/31/2016	3,170.95	LOU	55 S VILLAGE, LOU	New	Personal	8840-3800	Yes	380
8840-000106564	1 714 MAPLE ST, MMC	8840-1060	12/31/2016	200.00	MMC	714 MAPLE ST, MMC	New	Personal	8840-3800	Yes	380
8840-000105059	1 218-274 BLODGET, MMC, MAPLE ST	8840-1060	12/31/2016	124,882.00	MMC	218-274 BLODGET, MMC, MAPLE ST	New	Personal	8840-3670	Yes	367
8840-000106947	1 508-559 CENTRAL ST, MMC	8840-1060	12/31/2016	3,178.90	MMC	508-559 CENTRAL ST, MMC	New	Personal	8840-3670	Yes	367
8840-000106991	1 5 MAPLE ST at BRUNELLE ST MMC	8840-1060	12/31/2016	84,896.55	MMC	5 MAPLE ST at BRUNELLE ST MMC	New	Personal	8840-3670	Yes	367
8840-000106140	1 CONST - TILTON H LINE LOU	8840-1060	12/31/2016	9,166,760.19	LOU	CONST - TILTON H LINE LOU	New	Personal	8840-3670	Yes	367
8840-000107246	1 6090 WYATT LANE, MFD	8840-1060	12/31/2016	18,465.23	MFD	6090 WYATT LANE, MFD	New	Personal	8840-3800	Yes	380
8840-000106642	1 10 WEBB DR, LON SERVICE	8840-1060	12/31/2016	14,178.33	LON	10 WEBB DR, LON SERVICE	New	Personal	8840-3800	Yes	380
8840-000106843	1 17 MARIONS WAY, LOT20, BOW	8840-1060	12/31/2016	1,728.54	BOW	17 MARIONS WAY, LOT20, BOW	New	Personal	8840-3800	Yes	380
8840-000106855	1 7 GILLIS ST NAS	8840-1060	12/31/2016	1,037.63	NAS	7 GILLIS ST NAS	New	Personal	8840-3800	Yes	380
8840-000106856	1 8 GILLIS ST NAS	8840-1060	12/31/2016	3,893.97	NAS	8 GILLIS ST NAS	New	Personal	8840-3800	Yes	380
8840-000106858	1 10 GILLIS ST NAS	8840-1060	12/31/2016	890.92	NAS	10 GILLIS ST NAS	New	Personal	8840-3800	Yes	380
8840-000106923	1 25 GILLIS ST, NAS	8840-1060	12/31/2016	2,559.26	NAS	25 GILLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-000106915	1 1645 CANADA RD, MMC	8840-1060	12/31/2016	18,433.43	MMC	1645 CANADA RD, MMC	New	Personal	8840-3800	Yes	380
8840-000107131	1 2 GRAY AV NAS	8840-1060	12/31/2016	1,027.58	NAS	2 GRAY AV NAS	New	Personal	8840-3800	Yes	380
8840-000107272	1 1465 HOOKSETT U-1333-1336, HOK	8840-1060	12/31/2016	1,114.86	HOK	1465 HOOKSETT U-1333-1336, HOK	New	Personal	8840-3800	Yes	380
8840-000105093	1 1 JARED'S WY, MMK	8840-1060	12/31/2016	31,752.38	MMK	1 JARED'S WY, MMK	New	Personal	8840-3670	Yes	367
8840-000106441	1 10 WEBB DR, LON	8840-1060	12/31/2016	41,731.95	LON	10 WEBB DR, LON	New	Personal	8840-3670	Yes	367
8840-000106145	1 64 MORNINGSIDES DR, LAC	8840-1060	12/31/2016	799.44	LAC	64 MORNINGSIDES DR, LAC	New	Personal	8840-3800	Yes	380
8840-00010											



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Direct Testimony of Faisal Deen Arif  
and Mark Thompson  
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8840-0001006261	1 50-58 PENNACOOK ST, MNC	8840-1060	12/31/2016	2,342.80	MNC	50-58 PENNACOOK ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005567	1 523 LAKE AV, MNC	8840-1060	12/31/2016	127.68	MNC	523 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005569	1 527 LAKE AV, MNC	8840-1060	12/31/2016	191.52	MNC	527 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006260	1 51-67 SAGAMORE ST, MNC	8840-1060	12/31/2016	5,516.96	MNC	51-67 SAGAMORE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005570	1 530 LAKE AV, MNC	8840-1060	12/31/2016	328.32	MNC	530 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005573	1 534 LAKE AV, MNC	8840-1060	12/31/2016	164.16	MNC	534 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005508	1 860-789 HARVARD ST, MNC & HALL	8840-1060	12/31/2016	731.18	MNC	860-789 HARVARD ST, MNC & HALL	New	Personal	8840-3670	Yes	367
8840-0001006125	1 8 BETTY LN, MNC	8840-1060	12/31/2016	378.00	MNC	8 BETTY LN, MNC	New	Personal	8840-3800	Yes	380
8840-0001005391	1 11 NORWICH ST, CCD	8840-1060	12/31/2016	451.77	CCD	11 NORWICH ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006263	1 PEMBROKE at CANTUBURY RD CCD	8840-1060	12/31/2016	19.68	CCD	PEMBROKE at CANTUBURY RD CCD	New	Personal	8840-3670	Yes	367
8840-0001006238	1 96 OLD WILTON RD, MFD	8840-1060	12/31/2016	2,577.78	MFD	96 OLD WILTON RD, MFD	New	Personal	8840-3800	Yes	380
8840-0001003307	1 55 WORCESTER ST, NAS	8840-1060	12/31/2016	1,908.15	NAS	55 WORCESTER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005940	1 11 LOG ST, MNC	8840-1060	12/31/2016	378.00	MNC	11 LOG ST, MNC	New	Personal	8840-3800	Yes	380
8840-642348	1 2-12 COURT ST, CCD & PITMAN	8840-1060	12/31/2016	38.76	CCD	2-12 COURT ST, CCD & PITMAN	New	Personal	8840-3670	Yes	367
8840-0001005389	1 7 NORWICH ST, CCD	8840-1060	12/31/2016	712.58	CCD	7 NORWICH ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006234	1 613 LAKE AV, MNC	8840-1060	12/31/2016	383.04	MNC	613 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005981	1 553 LAKE AV, MNC	8840-1060	12/31/2016	109.44	MNC	553 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006372	1 3 BIRCH ST, BSC	8840-1060	12/31/2016	88.90	BSC	3 BIRCH ST, BSC	New	Personal	8840-3800	Yes	380
8840-0001005563	1 516 LAKE AV, MNC	8840-1060	12/31/2016	437.76	MNC	516 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005587	1 580 LAKE AV, MNC	8840-1060	12/31/2016	218.88	MNC	580 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005576	1 539 LAKE AV, MNC	8840-1060	12/31/2016	109.44	MNC	539 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005582	1 554 LAKE AV, MNC	8840-1060	12/31/2016	446.88	MNC	554 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005579	1 549 LAKE AV, MNC	8840-1060	12/31/2016	273.60	MNC	549 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005578	1 544 LAKE AV, MNC	8840-1060	12/31/2016	291.84	MNC	544 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005562	1 513 LAKE AV, MNC	8840-1060	12/31/2016	456.80	MNC	513 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005583	1 557 LAKE AV, MNC	8840-1060	12/31/2016	164.16	MNC	557 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005590	1 594 LAKE AV, MNC	8840-1060	12/31/2016	500.72	MNC	594 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005580	1 550 LAKE AV, MNC	8840-1060	12/31/2016	273.60	MNC	550 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005575	1 538 LAKE AV, MNC	8840-1060	12/31/2016	319.20	MNC	538 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005615	1 633 CENTRAL ST, MNC	8840-1060	12/31/2016	428.56	MNC	633 CENTRAL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005591	1 598 LAKE AV, MNC	8840-1060	12/31/2016	364.80	MNC	598 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005597	1 640 LAKE AV, MNC	8840-1060	12/31/2016	228.80	MNC	640 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001001625	1 15 ROCKLAND RD, CCD	8840-1060	12/31/2016	(64.85)	CCD	15 ROCKLAND RD, CCD	New	Personal	8840-3800	Yes	380
8840-641777	1 13 HIGHLAND ST, HUD REGULATOR	8840-1060	12/31/2016	1,256.79	HUD	13 HIGHLAND ST, HUD REGULATOR	New	Personal	8840-3670	Yes	367
8840-0001004554	1 BVI OLDE BEDFORD WY BFD	8840-1060	12/31/2016	(4,881.85)	BFD	BVI OLDE BEDFORD WY BFD	New	Personal	8840-3670	Yes	367
8840-0001005571	1 531 LAKE AV, MNC	8840-1060	12/31/2016	109.44	MNC	531 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005574	1 535 LAKE AV, MNC	8840-1060	12/31/2016	109.44	MNC	535 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005524	1 236 SILVER ST, MNC	8840-1060	12/31/2016	194.80	MNC	236 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005564	1 517 LAKE AV, MNC	8840-1060	12/31/2016	273.60	MNC	517 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005565	1 519 LAKE AV, MNC	8840-1060	12/31/2016	319.20	MNC	519 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005566	1 520 LAKE AV, MNC	8840-1060	12/31/2016	328.32	MNC	520 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001004845	1 4 PENDANT LN, NAS	8840-1060	12/31/2016	52.76	NAS	4 PENDANT LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001004847	1 6 PENDANT LN, NAS	8840-1060	12/31/2016	1,359.28	NAS	6 PENDANT LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001004846	1 5 PENDANT LN, NAS	8840-1060	12/31/2016	1,200.80	NAS	5 PENDANT LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001004197	1 LOT 4 UNIVERSITY CIR, HOK	8840-1060	12/31/2016	2,644.22	HOK	LOT 4 UNIVERSITY CIR, HOK	New	Personal	8840-3800	Yes	380
8840-0001004905	1 645 LACONIA RD, TIL (STUB)	8840-1060	12/31/2016	6,330.00	TIL	645 LACONIA RD, TIL (STUB)	New	Personal	8840-3800	Yes	380
8840-0001005854	1 6 SERENITY LN, NAS	8840-1060	12/31/2016	2,531.12	NAS	6 SERENITY LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001005127	1 BLG 15 HIDDEN OAK WY, MNC	8840-1060	12/31/2016	696.16	MNC	BLG 15 HIDDEN OAK WY, MNC	New	Personal	8840-3800	Yes	380
8840-0001005821	1 LOT #1 COBBLESTONE DR, HUD	8840-1060	12/31/2016	2,747.51	HUD	LOT #1 COBBLESTONE DR, HUD	New	Personal	8840-3800	Yes	380
8840-0001006521	1 175 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	706.83	MNC	175 SPRINGWOOD WAY, MNC	New	Personal	8840-3800	Yes	380
8840-0001006528	1 35 HEDGEROSE WAY, MNC	8840-1060	12/31/2016	746.53	MNC	35 HEDGEROSE WAY, MNC	New	Personal	8840-3800	Yes	380
8840-0001006212	1 176 NORTH MAIN ST UNIT 5, BSC	8840-1060	12/31/2016	617.20	BSC	176 NORTH MAIN ST UNIT 5, BSC	New	Personal	8840-3800	Yes	380
8840-0001006213	1 176 NORTH MAIN ST UNIT 6, BSC	8840-1060	12/31/2016	617.20	BSC	176 NORTH MAIN ST UNIT 6, BSC	New	Personal	8840-3800	Yes	380
8840-0001006782	1 CAMP SARGENT RD CO-OP, MMK	8840-1060	12/31/2016	763.57	MMK	CAMP SARGENT RD CO-OP, MMK	New	Personal	8840-3800	Yes	380
8840-0001005154	1 CILLEY RD MNC	8840-1060	12/31/2016	81,200.51	MNC	CILLEY RD MNC	New	Personal	8840-3670	Yes	367
8840-0001006830	1 32 VALHALLA DR, MFD	8840-1060	12/31/2016	1,001.52	MFD	32 VALHALLA DR, MFD	New	Personal	8840-3670	Yes	367
8840-0001005914	1 MAIN ST AT DICKERMAN ST NAS	8840-1060	12/31/2016	4,730.57	NAS	MAIN ST AT DICKERMAN ST NAS	New	Personal	8840-3670	Yes	367
8840-0001004912	1 VINE ST NAS	8840-1060	12/31/2016	31,465.72	NAS	VINE ST NAS	New	Personal	8840-3670	Yes	367
8840-0001006484	1 THORN HILL RD, HOK	8840-1060	12/31/2016	16,778.46	HOK	THORN HILL RD, HOK	New	Personal	8840-3670	Yes	367
8840-0001006637	1 57 WEATHERSFIELD RD, NAS	8840-1060	12/31/2016	242.80	NAS	57 WEATHERSFIELD RD, NAS	New	Personal	8840-3670	Yes	367
8840-0001006167	1 265 ELM ST, MNC	8840-1060	12/31/2016	4,530.25	MNC	265 ELM ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006227	1 238 NASHUA RD MFD	8840-1060	12/31/2016	4,980.85	MFD	238 NASHUA RD MFD	New	Personal	8840-3800	Yes	380
8840-0001004104	1 44 TIFFANY CIR, HUD UNIT 96	8840-1060	12/31/2016	976.25	HUD	44 TIFFANY CIR, HUD UNIT 96	New	Personal	8840-3800	Yes	380
8840-0001006329	1 30 STRAFFORD ST, LAC	8840-1060	12/31/2016	49.50	LAC	30 STRAFFORD ST, LAC	New	Personal	8840-3800	Yes	380
8840-0001006149	1 2 PAGET DR, HUD	8840-1060	12/31/2016	176.00	HUD	2 PAGET DR, HUD	New	Personal	8840-3800	Yes	380
8840-0001005568	1 524 LAKE AV, MNC	8840-1060	12/31/2016	328.32	MNC	524 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001003219	1 18 BELKNAP ST, NAS	8840-1060	12/31/2016	731.60	NAS	18 BELKNAP ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005589	1 587 LAKE AV, MNC	8840-1060	12/31/2016	284.80	MNC	587 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006331	1 9 ANDERSON LN, LON	8840-1060	12/31/2016	176.00	LON	9 ANDERSON LN, LON	New	Personal	8840-3800	Yes	380
8840-0001005588	1 381 LAKE AV, MNC	8840-1060	12/31/2016	145.92	MNC	381 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006422	1 56 BABOOSIC LAKE RD, MMK	8840-1060	12/31/2016	640.81	MMK	56 BABOOSIC LAKE RD, MMK	New	Personal	8840-3800	Yes	380
8840-0001006341	1 37 KIMBALL ST, CCD	8840-1060	12/31/2016	60.50	CCD	37 KIMBALL ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005052	1 448 RAY ST, MNC	8840-1060	12/31/2016	3,213.00	MNC	448 RAY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006326	1 30 SHEPARD ST, LAC	8840-1060	12/31/2016	133.00	LAC	30 SHEPARD ST, LAC	New	Personal	8840-3800	Yes	380
8840-0001005038	1 1188 UNION ST, MNC	8840-1060	12/31/2016	3,347.70	MNC	1188 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005029	1 1189 UNION ST, MNC	8840-1060	12/31/2016	3,264.63	MNC	1189 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005040	1 1191 UNION ST, MNC	8840-1060	12/31/2016	75,408.67	MNC	1191 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005042	1 1214 UNION ST, MNC	8840-1060	12/31/2016	4,244.73	MNC	1214 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005041	1 1197 UNION ST, MNC	8840-1060	12/31/2016	4,265.14	MNC	1197 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005025	1 1137 UNION ST, MNC	8840-1060	12/31/2016	3,884.03	MNC	1137 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005016	1 1092 UNION ST, MNC	8840-1060	12/31/2016	3,332.66	MNC	1092 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005017	1 1093 UNION ST, MNC	8840-1060	12/31/2016	3,462.74	MNC	1093 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005046	1 1224 UNION ST, MNC	8840-1060	12/31/2016	2,265.84	MNC	1224 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006538	1 45-53 VARNEY ST, MNC	8840-1060	12/31/2016	1,245.05	MNC	45-53 VARNEY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005019	1 1105 UNION ST, MNC	8840-1060	12/31/2016	9,732.45	MNC	1105 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005027	1 1142 UNION ST, MNC	8840-1060	12/31/2016	2,362.58	MNC	1142 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003216	1 12 BELKNAP ST, NAS	8840-1060	12/31/2016	739.33	NAS	12 BELKNAP ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005049	1 94 TRENTON ST, MNC										



8840-0001006852	1	103 GILMAN ST, NAS	8840-1060	12/31/2016	176.00	NAS	103 GILMAN ST, NAS	New	Personal	8840-3800
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20,588,705.07

Yes	380
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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORPORATION  
SCHEDULE OF DEPRECIATION ACCRUAL RATES @12/31/16  
WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

SCHEDULE A																
FERC ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @ 12/31/16	DISP TYPE	ASL	ACCRUAL RATE W/O NET SALV.	ACCRUAL WITHOUT NET SALV.	NET SALV. %	SALV. FACTOR	ACCRUAL RATE W/ NET SALV.	ACCRUAL WITH NET SALV.	THEO. RSV. WITHOUT NET SALV.	THEO. RSV. WITH NET SALV.	BOOK RSV. @ 12/31/16	RESERVE VARIANCE	COR RATE %	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
303.00	CAPITALIZED SOFTWARE	14,745,889	S 4.0	6.2	16.13	2,378,512	0	1.00	16.13	2,378,512	5,708,940	5,708,940	4,975,703	733,237	0.00	
<u>PRODUCTION PLANT</u>																
305.00	STRUCTURES AND IMPROVEMENTS	1,975,163	R 1.0	35.0	2.86	56,490	0	1.00	2.86	56,490	818,047	818,047	1,374,447	-556,400	0.00	
311.00	LP GAS EQUIPMENT	258,481	R 1.0	35.0	2.86	7,393	0	1.00	2.86	7,393	59,141	59,141	63,766	-4,625	0.00	
320.00	OTHER EQUIPMENT-LNG	2,556,209	R 1.0	35.0	2.86	73,108	0	1.00	2.86	73,108	357,489	357,489	364,891	-7,402	0.00	
320.10	OTHER EQUIPMENT-PRODUCTION	<u>8,777,306</u>	R 1.0	35.0	2.86	<u>251,031</u>	0	1.00	2.86	<u>251,031</u>	<u>4,967,873</u>	<u>4,967,873</u>	<u>7,765,237</u>	<u>-2,797,364</u>	0.00	
	<u>TOTAL DEPREC. PRODUCTION PLANT</u>	13,567,159		35.0	2.86	388,021			2.86	388,021	6,202,550	6,202,550	9,568,341	-3,365,791		
<u>STORAGE PLANT</u>																
361.00	STRUCTURES AND IMPROVEMENTS-LNG	57,345	R 1.0	35.0	2.86	1,640	0	1.00	2.86	1,640	13,371	13,371	9,179	4,192	0.00	
363.50	OTHER EQUIPMENT-LNG	<u>7,646</u>	R 1.0	35.0	2.86	<u>219</u>	0	1.00	2.86	<u>219</u>	<u>1,783</u>	<u>1,783</u>	<u>1,560</u>	<u>223</u>	0.00	
	<u>TOTAL DEPREC. STORAGE PLANT</u>	64,991		35.0	2.86	1,859			2.86	1,859	15,154	15,154	10,739	4,415		
<u>TRANSMISSION PLANT</u>																
366.20	STRUCTURES AND IMPROVEMENTS	269,809	R 1.0	35.0	2.86	7,717	0	1.00	2.86	7,717	119,856	119,856	177,630	-57,774	0.00	
366.30	STRUCTURES AND IMPROVEMENTS-OTHER	353,851	R 1.0	35.0	2.86	10,120	0	1.00	2.86	10,120	192,816	192,816	278,219	-85,403	0.00	
367.00	MAINS	234,672,697	R 3.0	60.0	1.67	3,919,034	-15	1.15	1.92	4,505,716	55,056,671	63,315,172	54,187,131	9,128,041	0.25	
369.00	MEASURING AND REGULATING STATION EQUIP.	<u>4,909,208</u>	S 4.0	35.0	2.86	<u>140,403</u>	0	1.00	2.86	<u>140,403</u>	<u>1,782,000</u>	<u>1,782,000</u>	<u>1,889,616</u>	<u>-107,616</u>	0.00	
	<u>TOTAL DEPREC. TRANSMISSION PLANT</u>	240,205,565		59.0	1.70	4,077,274			1.94	4,663,956	57,151,343	65,409,844	56,532,596	8,877,248		
<u>DISTRIBUTION PLANT</u>																
380.00	SERVICES	146,720,226	R 4.0	45.0	2.22	3,257,189	-60	1.60	3.55	5,208,568	43,052,385	68,883,816	66,714,617	2,169,199	1.33	
381.00	METERS	14,628,345	R 3.0	32.0	3.13	457,867	0	1.00	3.13	457,867	6,058,054	6,058,054	7,838,363	-1,780,309	0.00	
381.10	METERS-INSTRUMENT	188,398	R 3.0	32.0	3.13	5,897	0	1.00	3.13	5,897	46,943	46,943	31,378	15,565	0.00	
381.20	METERS-ERTS	5,647,769	SQ	15.0	6.67	376,706	0	1.00	6.67	376,706	4,689,816	4,689,816	2,073,245	2,616,571	0.00	
382.00	METER INSTALLATIONS	14,360,005	R 3.0	32.0	3.13	449,468	0	1.00	3.13	449,468	3,013,872	3,013,872	2,510,354	503,518	0.00	
387.00	OTHER EQUIPMENT	<u>908,013</u>	S 6.0	19.0	5.26	<u>47,761</u>	0	1.00	5.26	<u>47,761</u>	<u>410,276</u>	<u>410,276</u>	<u>339,112</u>	<u>71,164</u>	0.00	
	<u>TOTAL DEPREC. DISTRIBUTION PLANT</u>	182,452,756		39.7	2.52	4,594,889			3.59	6,546,268	57,271,346	83,102,777	79,507,069	3,595,708		
<u>GENERAL PLANT</u>																
390.00	STRUCTURES AND IMPROVEMENTS	22,070,702	R 1.0	35.0	2.86	631,222	0	1.00	2.86	631,222	2,218,786	2,218,786	3,314,051	-1,095,265	0.00	
391.00	OFFICE FURNITURE AND EQUIP.	285,566	S 4.0	18.0	5.56	15,877	5	0.95	5.28	15,078	44,136	41,929	26,275	15,654	0.00	
391.10	OFFICE FURNITURE AND EQUIP.-COMPUTERS	1,840,911	S 4.0	10.0	10.00	184,091	0	1.00	10.00	184,091	1,179,639	1,179,639	297,543	882,096	0.00	
391.20	OFFICE FURNITURE AND EQUIP.-LAPTOP COMP.	679,916	S 4.0	5.0	20.00	135,983	0	1.00	20.00	135,983	349,087	349,087	81,882	267,205	0.00	
393.00	STORES EQUIPMENT	99,421	SQ	30.0	3.33	3,311	0	1.00	3.33	3,311	19,569	19,569	28,007	-8,438	0.00	
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	825,963	S 6.0	19.0	5.26	43,446	0	1.00	5.26	43,446	270,641	270,641	347,637	-76,996	0.00	
394.10	TOOLS, SHOP & GARAGE EQUIPMENT-CNG STATION	221,199	S 6.0	19.0	5.26	11,635	0	1.00	5.26	11,635	203,415	203,415	192,912	10,503	0.00	
397.00	COMMUNICATION EQUIPMENT	443,965	SQ	10.0	10.00	44,397	0	1.00	10.00	44,397	343,778	343,778	212,912	130,866	0.00	
398.00	MISCELLANEOUS GENERAL EQUIPMENT	<u>348,302</u>	S 5.0	15.0	6.67	<u>23,232</u>	0	1.00	6.67	<u>23,232</u>	<u>127,856</u>	<u>127,856</u>	<u>151,520</u>	<u>-23,664</u>	0.00	
	<u>TOTAL DEPREC. GENERAL PLANT</u>	26,815,945		24.5	4.08	1,093,194			4.07	1,092,394	4,756,907	4,754,700	4,652,739	101,961		
	<u>TOTAL DEPREC. GAS PLANT</u>	477,852,305		38.1	2.62	12,533,748			3.15	15,071,009	131,106,240	165,193,965	155,247,187	9,946,778		
<u>AMORTIZED PLANT</u>																
392	TRANSPORTATION EQUIPMENT	2,566,140		5.0	20.00	513,228	0	1.00	20.00	513,228			623,499		0.00	



LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORPORATION  
SCHEDULE OF DEPRECIATION ACCRUAL RATES @12/31/16  
WHOLE LIFE SCHEDULE WITH RESERVE VARIANCE

SCHEDULE A															
FERC ACCOUNT NUMBER	DESCRIPTION	PLANT BALANCE @12/31/16	DISP TYPE	ASL	ACCRUAL RATE W/O NET SALV.	ACCRUAL WITHOUT NET SALV.	NET SALV. %	SALV. FACTOR	ACCRUAL RATE W/ NET SALV.	ACCRUAL WITH NET SALV.	THEO. RSV. WITHOUT NET SALV.	THEO. RSV. WITH NET SALV.	BOOK RSV. @12/31/16	RESERVE VARIANCE	COR RATE %
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
396	POWER OPERATED EQUIPMENT	491,943		5.0	20.00	98,389	0	1.00	20.00	98,389			430,651		0.00
	TOTAL AMORTIZED PLANT	3,058,083		5.0	20.00	611,617			20.00	611,617			1,054,150		
	TOTAL DEPREC. & AMORTIZED GAS PLANT	480,910,388		36.6	2.73	13,145,364			3.26	15,682,626			156,301,337		
1211	OPI-STRUCTURES-RETAINED												133,284		
304/365	LAND & LAND RIGHTS	592,018													
389.00	GNL LAND & LAND RIGHTS	16,806													
1012	ARO	139,286													
	DIFF. IN ACCOUNT 367 & 380 BAL. VS PUC ANNUAL REPORT	8,352													
	TOTAL GAS PLANT IN SERVICE	481,666,850											156,434,621		



FA SUBLEDGER - Provided 3/22/2016				SUBLEDGER - with EXCESS DEPRECIATION ALLOCATED TO ACCOUNTS - Provided 4/12/21						
	Fixed Asset Subledger	Acc Deprn - GL#106 (EST DEPRN)	PUC-ADJ MTHLY (Start Jul'14)	Total	Fixed Asset Subledger	Acc Deprn - GL#106 (EST DEPRN)	PUC-ADJ MTHLY (Start Jul'12)	Total	PUC-ADJ MTHLY (Start Jul'12)	Difference
8840-1050 105	-			-	\$ -			\$ -		\$ -
8840-1210 121					\$ -			\$ -		\$ -
8840-1211 121	133,283.70			133,283.70	\$ 133,283.70			\$ 133,283.70		\$ -
8840-3020 302	-			-	\$ -			\$ -		\$ -
8840-3030 303	4,975,426.45	276.55		4,975,703.00	\$ 4,975,426.45	\$ 276.55		\$ 4,975,703.00		\$ -
8840-3040 304					\$ -			\$ -		\$ -
8840-3050 305	1,521,281.82		(81,575.10)	1,439,706.72	\$ 1,521,281.82		\$ (146,835.18)	\$ 1,374,446.64	\$ (2,719.17)	\$ (65,260.08)
8840-3110 311	90,278.19		(14,728.80)	75,549.39	\$ 90,278.19		\$ (26,511.84)	\$ 63,766.35	\$ (490.96)	\$ (11,783.04)
8840-3200 320	461,580.13	11,725.59	(60,230.40)	413,075.32	\$ 461,580.13	\$ 11,725.59	\$ (108,414.72)	\$ 364,891.00	\$ (2,007.68)	\$ (48,184.32)
8840-3201 320	8,777,305.58		(562,260.30)	8,215,045.28	\$ 8,777,305.58		\$ (1,012,068.54)	\$ 7,765,237.04	\$ (18,742.01)	\$ (449,808.24)
8840-3610 361	16,517.06		(4,076.70)	12,440.36	\$ 16,517.06		\$ (7,338.06)	\$ 9,179.00	\$ (135.89)	\$ (3,261.36)
8840-3635 363	2,506.86		(525.90)	1,980.96	\$ 2,506.86		\$ (946.62)	\$ 1,560.24	\$ (17.53)	\$ (420.72)
8840-3650 365					\$ -			\$ -		\$ -
8840-3662 366	192,147.43		(8,065.50)	184,081.93	\$ 192,147.43		\$ (14,517.90)	\$ 177,629.53	\$ (268.85)	\$ (6,452.40)
8840-3663 366	297,284.47		(10,591.80)	286,692.67	\$ 297,284.47		\$ (19,065.24)	\$ 278,219.23	\$ (353.06)	\$ (8,473.44)
8840-3670 367	63,276,130.35	85,579.69	(2,460,447.60)	60,901,262.44	\$ 63,276,130.35	\$ 85,579.69	\$ (4,428,805.68)	\$ 58,932,904.36	\$ (82,014.92)	\$ (1,968,358.08)
8840-3690 369	1,959,011.03		(23,700.00)	1,935,311.03	\$ 1,959,011.03		\$ (42,660.00)	\$ 1,916,351.03	\$ (790.00)	\$ (18,960.00)
8840-3800 380	63,751,850.50	18,516.58	2,487,020.10	66,257,387.18	\$ 63,751,850.50	\$ 18,516.58	\$ 4,476,636.18	\$ 68,247,003.26	\$ 82,900.67	\$ 1,989,616.08
8840-3801 380	17,891.65			17,891.65	\$ 17,891.65			\$ 17,891.65		\$ -
8840-3810 381.0	8,870,765.39		(565,816.80)	8,304,948.59	\$ 8,870,765.39		\$ (1,018,470.24)	\$ 7,852,295.15	\$ (18,860.56)	\$ (452,653.44)
8840-3811 381.1	39,726.82		(4,638.00)	35,088.82	\$ 39,726.82		\$ (8,348.40)	\$ 31,378.42	\$ (154.60)	\$ (3,710.40)
8840-3812 381.2	2,501,844.34		(238,110.90)	2,263,733.44	\$ 2,501,844.34		\$ (428,599.62)	\$ 2,073,244.72	\$ (7,937.03)	\$ (190,488.72)
8840-3820 382	2,958,036.00		(245,489.40)	2,712,546.60	\$ 2,958,036.00		\$ (441,880.92)	\$ 2,516,155.08	\$ (8,182.98)	\$ (196,391.52)
8840-3870 387	366,480.13		(15,204.30)	351,275.83	\$ 366,480.13		\$ (27,367.74)	\$ 339,112.39	\$ (506.81)	\$ (12,163.44)
8840-3890 389					\$ -			\$ -		\$ -
8840-3900 390	3,544,898.01	2,001.81	(126,082.50)	3,420,817.32	\$ 3,544,898.01	\$ 2,001.81	\$ (226,948.50)	\$ 3,319,951.32	\$ (4,202.75)	\$ (100,866.00)
8840-3910 391.0	43,543.76		(9,593.70)	33,950.06	\$ 43,543.76		\$ (17,268.66)	\$ 26,275.10	\$ (319.79)	\$ (7,674.96)
8840-3911 391.1	894,788.27		(331,803.00)	562,985.27	\$ 894,788.27		\$ (597,245.40)	\$ 297,542.87	\$ (11,060.10)	\$ (265,442.40)
8840-3912 391.2	84,102.20		(1,233.60)	82,868.60	\$ 84,102.20		\$ (2,220.48)	\$ 81,881.72	\$ (41.12)	\$ (986.88)
8840-3920 392.0	607,387.40	16,111.49	-	623,498.89	\$ 607,387.40	\$ 16,111.49	\$ -	\$ 623,498.89		\$ -
8840-3921 392.1					\$ -			\$ -		\$ -
8840-3930 393	37,173.50		(5,092.50)	32,081.00	\$ 37,173.50		\$ (9,166.50)	\$ 28,007.00	\$ (169.75)	\$ (4,074.00)
8840-3940 394	364,135.55		(9,165.60)	354,969.95	\$ 364,135.55		\$ (16,498.08)	\$ 347,637.47	\$ (305.52)	\$ (7,332.48)
8840-3941 394	221,199.41		(15,715.20)	205,484.21	\$ 221,199.41		\$ (28,287.36)	\$ 192,912.05	\$ (523.84)	\$ (12,572.16)
8840-3960 396	158,872.10		-	158,872.10	\$ 158,872.10			\$ 158,872.10		\$ -
8840-3961 396	271,779.11		-	271,779.11	\$ 271,779.11			\$ 271,779.11		\$ -
8840-3970 397	242,916.04	802.95	(17,115.00)	226,603.99	\$ 242,916.04	\$ 802.95	\$ (30,807.00)	\$ 212,911.99	\$ (570.50)	\$ (13,692.00)
8840-3980 398	169,029.35		(9,727.50)	159,301.85	\$ 169,029.35		\$ (17,509.50)	\$ 151,519.85	\$ (324.25)	\$ (7,782.00)
Grand Total	166,849,172.60	135,014.66	(2,333,970.00)	164,650,217.26	t	135,014.66	(4,201,146.00)	162,783,041.26	(77,799.00)	(1,867,176.00)

54 = Number of months from July 2012 to December 2016



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Attachment DSB/DSD-2  
Schedule RR-K-3-08  
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Concord Training Center Estimated Annual Operating Costs		
Cost of building on books Accum Depr thru 3/31/16	4,109,880 (118,365) <u>3,991,515</u>	
Return @ EnergyNorth WACC of 7.05%	281,402	
Annual Book Depreciation	118,364	From our books and records
Estimated Insurance on Bldg.	1,500	From Oakville and Insurer
Annual Electric Bill (est)	8,600	Annualized 4 months of actuals
Property Taxes	30,210	From tax bill
Annual Gas Bill - Company Use	28,162	Annualized using 4 mo actuals
Routine Maintenance	115,000	Estimate from Doug Dorn
Water (est)	<u>3,000</u>	Estimate
Total	<u>586,238</u>	
Percentage to GSE based on use @ 25%	<u>146,559</u>	to be adjusted annually May 1st
Amount recognized by EnergyNorth in 6125-9300	97,706.30	
Annualization Adjustment	48,853.15	
2017 Amount recognized by EnergyNorth in 6125-9300	95,930	4/18 @3:15 PM Email from Dave S.
Adjustment based on May 1 Change to Amount Received by EN from GSE	(1,776.30)	

	DR	CR
Monthly Entry		
8830-2-0000-69-6125-9310-Rental Expense Intercompany	12,213.29	
8840-2-0000-69-6125-9310-Rental Expense Intercompany		12,213.29

Prepared By \_\_\_\_\_

Reviewed By \_\_\_\_\_



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Priority	Project	Project Description	CY2017 Capital Budget	CY2018 Capital Budget
LU CapEx - Growth	8843-C18821	Keene HP Conversion to CNG	\$ 250,000	\$ 100,000
LU CapEx - Growth	8843-ENI101	Growth New Main	\$ 100,000	\$ 100,000
LU CapEx - Growth	8843-ENI161	Main Replacement/Growth Fitting	\$ 5,000	\$ 5,000
LU CapEx - Growth	8843-PCN150	New Service Residential	\$ 50,000	\$ 50,000
LU CapEx - Growth	8843-PCN152	New Service Comm/Industrial	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8843-1704	Facility Improvements & Additions - Keene	\$ 5,000	\$ 5,000
LU CapEx - Improvement	8843-1705	IT - Software, Equipment & Infrastructure	\$ 25,000	\$ 25,000
LU CapEx - Improvement	8843-1706	Facility Improvements & Additions - Keene	\$ 45,000	\$ 10,000
LU CapEx - Improvement	8843-C18750	Install Security Equipment - Keene	\$ 15,000	\$ -
LU CapEx - Improvement	8843-ENI103	Main Replacement City/State Construction	\$ 50,000	\$ 50,000
LU CapEx - Improvement	8843-ENI137	Service Replacement City/State Construction	\$ 20,000	\$ 25,000
LU CapEx - Improvement	8843-REL105	Gas System Planning & Reliability	\$ 50,000	\$ 50,000
LU CapEx - Improvement	8843-REL108	LNG/LPG Capital Improvements	\$ 60,000	\$ 30,000
LU CapEx - Replenishment	8843-1701	Reserve for unidentified projects	\$ 25,000	\$ 25,000
LU CapEx - Replenishment	8843-1702	Purchase Misc. Capital Tools/Equipment	\$ 4,000	\$ 3,000
LU CapEx - Replenishment	8843-1703	Transportation Fleet and Equipment Purchases	\$ 45,000	\$ 20,000
LU CapEx - Replenishment	8843-ENI006	Cathodic Protection/Corrosion Mitigation Program	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-ENI007	Replacement Services Random	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-ENI100P	Meter Work Project (Meter Purchases)	\$ 10,000	\$ 10,000
LU CapEx - Replenishment	8843-ENI107	Main Replacement LPP	\$ 150,000	\$ 150,000
LU CapEx - Replenishment	8843-ENI117	Service Replacement LPP	\$ 25,000	\$ 25,000
LU CapEx - Replenishment	8843-REL109	SCADA Capital Improvements	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-REL110	Valve Installation/Replacement	\$ 6,000	\$ 4,000
			\$ 1,055,000	\$ 802,000

FERC Account  
Excluded  
367  
367  
380  
380  
391  
303  
391  
391  
367  
380  
378  
Excluded  
367  
393  
392  
367  
380  
381  
367  
380  
378  
367



Account	Acct. No.	Balance 12/31/2016	Does it attract property taxes?	Does it require insurance?
Production Plant	319	335,421	No	No
<b>Production Plant</b>		335,421		
T&D-Mains-STL	376.0	127,028	Yes	Yes
T&D-Mains-OTH	376.1	626	Yes	Yes
T&D-MainsPLST	376.2	2,290,382	Yes	Yes
T&D-Mains-CI	376.3	8,888	Yes	Yes
T&D-Mains-Valve >4"	376.4	7,061	Yes	Yes
T&D-M&R Equipment	378	15,020	Yes	Yes
T&D-Gas Services	380	790,615	Yes	Yes
T&D-Gas Meters	381.0	131,691	Yes	Yes
T&D-Gas Meters-Instrument	381.1	82,745	Yes	Yes
T&D-Gas Meters-ERTS	381.2	102,577	Yes	Yes
Other Distribution	387	78,264	Yes	Yes
Subtotal - DISTRIBUT. PLANT		3,634,896		
Structures and Improvements	390	55,693	Yes	Yes
Office equipment	391	104,923	No	Yes
GEN-Pass/Trailer	392.1	123,773	No	Yes
GEN-Service Vans	392.2	60,238	No	Yes
Tools	394	101,181	No	Yes
Power equipment	396	235,024	No	Yes
Communications equipment	397	33,614	No	Yes
Miscellaneous equipment	398	5,264	No	Yes
Subtotal - GENERAL PLANT		719,710		
<b>TOTAL</b>		4,690,027		
Total Plant Subject to Property Tax		3,690,589		
Test Year Property Tax Expense		133,603		
<b>Property Tax Rate:</b>		<b>3.62%</b>		
Total Plant Requiring Insurance		4,354,606		
Test Year Property Insurance Expense		(2,183)		
Test Year Injuries and Damage Insurance Expense		197,006		
<b>Insurance Rate:</b>		<b>4.47%</b>		



Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
8843-2-0000-80-8760-4101	Deferred SIT expense - State	0	17,638	16,759	879	879
8843-2-0000-80-8760-4104	Deferred FIT expense - Federal	0	108,080	101,570	6,511	6,511
<b>Total</b>		<b>0</b>				<b>7,389.84</b>
Energy North - Q4-16 Tax Entries						
8843-2-0000-80-8760-4101	Pre-Tax Entry Balances	0	12,302	16,759	(4,457)	(4,457)
	Tax Entry		5,336		5,336	5,336
	Post-Tax Entry Balances	0	17,638	16,759	879	879
8843-2-0000-80-8760-4104	Pre-Tax Entry Balances	0	74,557	101,570	(27,012)	(27,012)
	Tax Entry		33,523	0	33,523	33,523
	Post-Tax Entry Balances	0	108,080	101,570	6,511	6,511



Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
8843-2-0000-10-1800-1903	Accum Def Inc Taxes Asset long term		(118,486)	0	0	(118,486)
8843-2-0000-20-2730-2830	Accum Def Inc Taxes Liability-Current		118,486	0	0	118,486
8843-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)		(465,717)	118,328	48,000	(7,390)
<b>Total</b>			<b>(465,717)</b>			<b>(473,107)</b>
Energy North - Q4-16 Tax Entries						
8843-2-0000-20-2965-2830	Pre-Tax Entry Balances		(465,717)	118,328	86,859	31,469
	Tax Entry				(38,859)	(38,859)
	Post-Tax Entry Balances		(465,717)	118,328	48,000	(7,390)



LIBERTY UTILITIES - NH GAS - KEENE

RECONCILIATION OF GL & SUBLEDGER OF FIXED ASSETS & ACCUMULATED DEPRECIATION

As of Dec 31, 2016

Preparer	<u>Lan Pham</u>	Preparer sign-off & Completion Date	<u>1/12/2017</u>
Reviewer	<u>Cynthia Trotter</u>	Reviewer sign-off & Completion Date	<u>1/17/2017</u>

Fixed Assets - Cost base							Fixed Assets - Accumulated Depreciation					3-Digit	4-Digit
Asset Class ID	Description	GL Account	Fixed Asset Subledger	G/L	Cost/GL Variance	Code	Asset Class ID	Fixed Asset Subledger	Acc Deprn - GL#106 (EST DEPRN)	Total	Code	FERC Account	FERC Account
8843-1050	Plant Held for Future Use	8843-2-0000-10-1610-1050	418,384.21	418,384.21	-		8843-1050	-	-	-		105	105.0
8843-3190	Property, Plant and Equipment	8843-2-0000-10-1615-3190	335,420.64	335,420.64	-		8843-3190	188,851.49	188,851.49	188,851.49		319	319.0
8843-3760	T&D-Mains-STL	8843-2-0000-10-1615-3760	127,028.08	127,028.08	-		8843-3760	127,028.08	127,028.08	127,028.08		376	376.0
8843-3761	T&D-Mains-OTH	8843-2-0000-10-1615-3761	625.50	625.50	-		8843-3761	625.50	625.50	625.50		376	376.1
8843-3762	T&D-Mains-PLST	8843-2-0000-10-1615-3762	2,290,381.53	2,290,381.53	-		8843-3762	794,847.47	794,847.47	794,847.47		376	376.2
8843-3763	T&D-Mains-CI	8843-2-0000-10-1615-3763	8,887.69	8,887.69	-		8843-3763	8,887.69	8,887.69	8,887.69		376	376.3
8843-3764	T&D-Mains-Valve >4"	8843-2-0000-10-1615-3764	7,061.25	7,061.25	-		8843-3764	500.88	500.88	500.88		376	376.4
8843-3780	T&D-M&R Equipment	8843-2-0000-10-1615-3780	15,020.00	15,020.00	-		8843-3780	8,640.96	8,640.96	8,640.96		378	378.0
8843-3800	T&D-Gas Services-STL	8843-2-0000-10-1615-3800	12,425.39	12,425.39	-		8843-3800	6,930.78	6,930.78	6,930.78		380	380.0
8843-3801	T&D-Gas Services-OTH	8843-2-0000-10-1615-3801	39,913.38	39,913.38	-		8843-3801	39,855.58	39,855.58	39,855.58		380	380.1
8843-3802	T&D-Gas Services-PLST	8843-2-0000-10-1615-3802	738,276.18	738,276.18	-		8843-3802	152,853.34	152,853.34	152,853.34		380	380.2
8843-3810	T&D-Gas Meters	8843-2-0000-10-1615-3810	131,691.23	131,691.23	-		8843-3810	122,254.65	122,254.65	122,254.65		381	381.0
8843-3811	T&D-Gas Meters-Instrument	8843-2-0000-10-1615-3811	82,745.49	82,745.49	-		8843-3811	55,058.66	55,058.66	55,058.66		381	381.1
8843-3812	T&D-Gas Meters-ERTS	8843-2-0000-10-1615-3812	102,576.57	102,576.57	-		8843-3812	39,023.57	39,023.57	39,023.57		381	381.2
8843-3870	T&D-Other Equipment	8843-2-0000-10-1615-3870	78,264.00	78,264.00	-		8843-3870	38,686.47	38,686.47	38,686.47		387	387.0
8843-3900	GEN-Structure Improvements	8843-2-0000-10-1615-3900	55,692.72	55,692.72	-		8843-3900	55,692.72	55,692.72	55,692.72		390	390.0
8843-3910	GEN-Office Furniture Equipment	8843-2-0000-10-1615-3910	37,051.41	37,051.41	-		8843-3910	37,051.41	37,051.41	37,051.41		391	391.0
8843-3912	GEN-Laptop Computers	8843-2-0000-10-1615-3912	67,871.35	67,871.35	-		8843-3912	67,871.35	67,871.35	67,871.35		391	391.2
8843-3921	GEN-Pass/Trailer	8843-2-0000-10-1615-3921	123,773.32	123,773.32	-		8843-3921	123,773.32	123,773.32	123,773.32		392	392.1
8843-3922	GEN-Service Vans	8843-2-0000-10-1615-3922	60,238.05	60,238.05	-		8843-3922	60,238.05	60,238.05	60,238.05		392	392.2
8843-3940	GEN-Tools-Shop-Garage Equip	8843-2-0000-10-1615-3940	101,181.26	101,181.26	-		8843-3940	101,181.26	101,181.26	101,181.26		394	394.0
8843-3960	GEN-Power Op Equip<=12,000lb	8843-2-0000-10-1615-3960	235,024.38	235,024.38	-		8843-3960	235,024.38	235,024.38	235,024.38		396	396.0
8843-3970	GEN-Communication Equipment	8843-2-0000-10-1615-3970	33,613.54	33,613.54	-		8843-3970	27,838.25	27,838.25	27,838.25		397	397.0
8843-3980	GEN-Miscellaneous Equipment	8843-2-0000-10-1615-3980	5,263.78	5,263.78	-		8843-3980	5,263.78	5,263.78	5,263.78		398	398.0
<b>Grand Total</b>			<b>5,108,410.95</b>	<b>5,108,410.95</b>	<b>-</b>		<b>Grand Total</b>	<b>2,297,979.64</b>	<b>-</b>	<b>2,297,979.64</b>			
<b>± (CMT) 1/17/201: ± (CMT) 1/17/2017</b>													
							GL Account						
							8843-2-0000-10-1655-1080		(2,297,979.64)				
							8843-2-0000-10-1655-1110		-				
							Total Accum Depreciation		(2,297,979.64)		± (CMT) 1/17/2017		



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TRIAL BALANCE SUMMARY FOR 2016					1/24/2017	9:53:05 AM Page:	1 User Date:	1/24/2017 User ID:	SBILLECI	
Liberty Utilities New Hampshire										
General Ledger										
Ranges:	From:	To:			Date:	1/1/2016	12/31/2016	Sorted By:	Company	
Account:	8840- - - - -	8840- - - - -			Include:	Posting, Inactive, Ze	Print Currency In: Functional (Z-US\$)			
Inactive	Account	3 digit Account	4 digit Account	Labor?	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	8840-2-0000-10-1010-1300	130	130.0		Cash In Hand	31,463.45	682,610.16	634,552.32	48,057.84	79,521.29
X	8840-2-0000-10-1010-1350	Inactive	Inactive.0		Working Funds	-	-	-	-	-
	8840-2-0000-10-1020-1310	131	131.0		Cash - JP Morgan	220,706.47	291,459,491.91	291,380,413.25	79,078.66	299,785.13
X	8840-2-0000-10-1020-1311	Inactive	Inactive.1		Cash - Wells Fargo	-	-	-	-	-
	8840-2-0000-10-1020-1312	131	131.2		Cash - JP Morgan- Customer Refunds	(85,728.50)	1,206,672.72	1,369,449.33	(162,776.61)	(248,505.11)
	8840-2-0000-10-1020-1313	131	131.3		Cash Receipts Misc AR	-	4,244.01	4,244.01	-	-
X	8840-2-0000-10-1060-1340	Inactive	Inactive.0		Other Special Deposits	-	-	-	-	-
	8840-2-0000-10-1101-1420	142	142.0		Customer Accounts Receivable	16,482,893.55	195,405,676.25	196,458,604.89	(1,052,928.64)	15,429,964.91
	8840-2-0000-10-1101-1421	142	142.1		Customer AR-Misc Billing	(556,147.13)	2,934,109.88	2,398,271.29	535,838.59	(20,308.54)
X	8840-2-0000-10-1101-1425	Inactive	Inactive.5		AR- CDS	-	-	-	-	-
	8840-2-0000-10-1101-1427	142	142.7		A/R-Cogsdale clearing	14,873.12	1,219,680.62	1,219,880.79	(200.17)	14,672.95
	8840-2-0000-10-1102-1440	144	144.0		Accum Prov Uncollectable Accounts	(2,853,222.86)	3,845,368.88	4,035,166.68	(189,797.80)	(3,043,020.66)
X	8840-2-0000-10-1103-1422	Inactive	Inactive.2		Deferred Billing	-	-	-	-	-
X	8840-2-0000-10-1103-1424	Inactive	Inactive.4		Deferred Working Capital - off - Peak	-	-	-	-	-
	8840-2-0000-10-1121-1460	146	146.0		AR Associated Company	184,472.69	2,374,996.19	2,314,458.36	60,537.83	245,010.52
	8840-2-0000-10-1160-1430	143	143.0		Other Accounts Receivable	86,992.50	7,557.50	22,113.00	(14,555.50)	72,437.00
X	8840-2-0000-10-1161-1430	Inactive	Inactive.0		Due from Vendor	-	-	-	-	-
X	8840-2-0000-10-1161-1710	Inactive	Inactive.0		Interest & Dividends Receivable	-	-	-	-	-
	8840-2-0000-10-1162-1730	173	173.0		Accrued Utility Revenue	11,456,798.94	85,159,700.23	83,013,304.27	2,146,395.96	13,603,194.90
	8840-2-0000-10-1163-1422	142	142.2		Deferred Working Capital - Winter	(0.01)	188,551.96	188,551.95	0.01	-
	8840-2-0000-10-1163-1424	142	142.4		Deferred Working Capital - Summer	10,770.14	9,791.47	19,346.33	(9,554.86)	1,215.28
	8840-2-0000-10-1163-1430	143	143.0		Income Tax Receivable	-	126,000.00	-	126,000.00	126,000.00
X	8840-2-0000-10-1163-1750	Inactive	Inactive.0		R/A-LDAC Costs	-	-	-	-	-
X	8840-2-0000-10-1163-1752	Inactive	Inactive.2		R/A-CGAC Costs - Off Peak	-	-	-	-	-
	8840-2-0000-10-1163-1754	175	175.4		Deferred Bas Debt - Summer	-	487,275.80	475,383.53	11,892.27	11,892.27
	8840-2-0000-10-1163-1755	175	175.5		Deferred Reserve EE	(107,290.45)	6,851,531.36	6,744,240.91	107,290.45	-
	8840-2-0000-10-1163-1756	175	175.6		Lost Revenue Energy Efficiency Mechanism	-	-	-	-	-
	8840-2-0000-10-1168-1420	142	142.0		Phased in Revenue	2,014,660.13	163,231.76	1,153,728.83	(990,497.07)	1,024,163.06
	8840-2-0000-10-1168-1821	182	182.1		Current Regulatory Asset - Special Audit	-	210,208.03	-	210,208.03	210,208.03
	8840-2-0000-10-1169-1756	175	175.6		Deferred RLAP	74,104.41	2,925,662.40	2,999,766.81	(74,104.41)	-
X	8840-2-0000-10-1220-1750	Inactive	Inactive.0		Current Portion Derivative Asset	-	-	-	-	-
	8840-2-0000-10-1230-1903	190	190.3		Accum Def Inc Taxes Asset (Current)	(0.01)	0.01	0.01	-	(0.01)
	8840-2-0000-10-1240-1650	165	165.0		Prepays	499,267.23	664,390.58	1,036,642.64	(372,252.06)	127,015.17
	8840-2-0000-10-1240-1653	165	165.3		Prepaid Taxes-Mun-Property-Oper	2,542,504.14	10,835,464.97	9,752,496.52	1,082,968.45	3,625,472.59
	8840-2-0000-10-1250-1840	184	184.0		Misc Billing Clearing	61,825.22	2,501,924.21	2,574,217.11	(72,292.90)	(10,467.68)
	8840-2-0000-10-1251-1843	184	184.3		Transp Exp-DR-Clearing Only	-	1,904,041.35	1,904,041.35	-	-
	8840-2-0000-10-1251-1849	184	184.9		Operating Clearing	-	710,809.48	710,809.48	-	-
X	8840-2-0000-10-1310-2603	Inactive	Inactive.3		Due from Liberty Utilities Co	-	-	-	-	-
X	8840-2-0000-10-1310-2655	Inactive	Inactive.5		Due from Keene	-	-	-	-	-
X	8840-2-0000-10-1380-1510	Inactive	Inactive.0		Fuel Stock - Coal Other	-	-	-	-	-
X	8840-2-0000-10-1380-1520	Inactive	Inactive.0		Fuel Stock Expenses - Undistributed	-	-	-	-	-
	8840-2-0000-10-1380-1540	154	154.0		Plant Materials and Operating Supplies	3,090,777.61	1,819,594.95	1,801,764.97	17,829.98	3,108,607.59
	8840-2-0000-10-1380-1630	163	163.0		Stores Expense Undistributed	-	424,076.21	424,076.21	-	-
X	8840-2-0000-10-1380-1631	Inactive	Inactive.1		Stores Clearing Db Bill Pool	-	-	-	-	-
X	8840-2-0000-10-1380-1632	Inactive	Inactive.2		Stores Clearing-Credit	-	-	-	-	-
	8840-2-0000-10-1380-1640	164	164.0		Gas Stored Underground-Current	3,650,874.74	1,572,145.23	2,426,483.78	(854,338.55)	2,796,536.19
	8840-2-0000-10-1380-1641	164	164.1		Fuel Stock - Propane	1,116,256.62	308,724.06	449,771.21	(141,047.15)	975,209.47
	8840-2-0000-10-1380-1642	164	164.2		UG Storage-Liquefied Nat Gas	80,381.51	71,840.55	80,439.19	(8,598.64)	71,782.87
X	8840-2-0000-10-1510-1240	Inactive	Inactive.0		Investments	-	-	-	-	-
	8840-2-0000-10-1610-1050	105	105.0		Plant Held For Future Use	459,307.79	-	-	-	459,307.79
	8840-2-0000-10-1610-1210	121	121.0		OPI-Land Retained	13,665.00	-	-	-	13,665.00
X	8840-2-0000-10-1610-3501	Inactive	Inactive.1		Land	-	-	-	-	-
X	8840-2-0000-10-1610-3502	Inactive	Inactive.2		Rights-of-way	-	-	-	-	-
X	8840-2-0000-10-1610-3600	Inactive	Inactive.0		Land and Land Rights	-	-	-	-	-
X	8840-2-0000-10-1610-3641	Inactive	Inactive.1		Land and Land rights	-	-	-	-	-
X	8840-2-0000-10-1610-3651	Inactive	Inactive.1		Land & Land Rights	-	-	-	-	-
X	8840-2-0000-10-1610-3740	Inactive	Inactive.0		Land and Land Rights	-	-	-	-	-
X	8840-2-0000-10-1610-3890	389	389.0		Land and Land Rights	16,806.09	-	-	-	16,806.09
X	8840-2-0000-10-1615-1010	Inactive	Inactive.0		Plant in Service	-	-	-	-	-
	8840-2-0000-10-1615-1012	101	101.2		Plant in Service - ARO	139,286.05	-	-	-	139,286.05
X	8840-2-0000-10-1615-1020	Inactive	Inactive.0		Plant Purchased or Sold	-	-	-	-	-
X	8840-2-0000-10-1615-1050	Inactive	Inactive.0		Plant held For Future Use	-	-	-	-	-
	8840-2-0000-10-1615-1060	106	106.0		Plant in Service-not classified	7,509,615.96	176,943,184.49	156,354,479.42	20,588,705.07	28,098,321.03
X	8840-2-0000-10-1615-1140	Inactive	Inactive.0		Plant Acquisition Adjustments	-	-	-	-	-
X	8840-2-0000-10-1615-1141	Inactive	Inactive.1		Goodwill KeySpan	-	-	-	-	-
X	8840-2-0000-10-1615-1142	Inactive	Inactive.2		Goodwill Rollover	-	-	-	-	-
X	8840-2-0000-10-1615-1180	Inactive	Inactive.0		Other Utility Plant	-	-	-	-	-
	8840-2-0000-10-1615-1211	121	121.1		OPI-Structures Retained	133,283.70	-	-	-	133,283.70
X	8840-2-0000-10-1615-1830	183	183.0		Preliminary Survey & Investigation Charges	289,787.12	2,079,432.83	472,258.80	1,607,174.03	1,896,961.15
	8840-2-0000-10-1615-3020	Inactive	Inactive.0		Franchise and Consents	-	-	-	-	-
	8840-2-0000-10-1615-3040	304	304.0		PRD-Land & Land Rights	394,087.24	-	-	-	394,087.24
	8840-2-0000-10-1615-3050	305	305.0		PRD-Structures&Improvements	1,975,162.98	-	-	-	1,975,162.98
	8840-2-0000-10-1615-3110	311	311.0		PRD-Structures&Improvements	258,481.12	-	-	-	258,481.12
	8840-2-0000-10-1615-3200	320	320.0		PRD-PROD Other Equipment	2,059,339.75	53,709.86	1,842.34	51,867.52	2,111,207.27
	8840-2-0000-10-1615-3201	320	320.1		PRD-PROD-OTHER EQUIP	8,798,817.29	-	21,511.71	(21,511.71)	8,777,305.58
X	8840-2-0000-10-1615-3390	Inactive	Inactive.0		PRD-ARO	-	-	-	-	-
X	8840-2-0000-10-1615-3521	Inactive	Inactive.1		Storage Leasehold and Rights	-	-	-	-	-
X	8840-2-0000-10-1615-3522	Inactive	Inactive.2		Reservoirs	-	-	-	-	-
X	8840-2-0000-10-1615-3523	Inactive	Inactive.3		Non recoverable natural gas	-	-	-	-	-
	8840-2-0000-10-1615-3610	361	361.0		Structures and Improvements	57,345.26	-	-	-	57,345.26
X	8840-2-0000-10-1615-3620	Inactive	Inactive.0		Gas Holders	-	-	-	-	-
X	8840-2-0000-10-1615-3630	Inactive	Inactive.0		Purification equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3631	Inactive	Inactive.1		Liquefaction equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3632	Inactive	Inactive.2		Vaporizing equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3633	Inactive	Inactive.3		Compressor equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3634	Inactive	Inactive.4		Measuring & regulating equipment	-	-	-	-	-
	8840-2-0000-10-1615-3635	363	363.5		Other equipment	7,645.51	-	-	-	7,645.51
X	8840-2-0000-10-1615-3642	Inactive	Inactive.2		Structures and Improvements	-	-	-	-	-
X	8840-2-0000-10-1615-3643	Inactive	Inactive.3		LNG processing terminal equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3644	Inactive	Inactive.4		LNG transportation equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3645	Inactive	Inactive.5		Measuring and regulating equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3646	Inactive	Inactive.6		Compressor station equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3647	Inactive	Inactive.7		Communication equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3648	Inactive	Inactive.8		Other equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3650	365	365.0		Land & Land Rights	197,930.80	-	-	-	197,930.80
	8840-2-0000-10-1615-3660	Inactive	Inactive.0		T&D-Structures & Improvements	-	-	-	-	-
	8840-2-0000-10-1615-3662	366	366.2		T&D-STRUCT-IMPROV-M&R STA	269,808.54	-	-	-	269,808.54
X	8840-2-0000-10-1615-3663	366	366.3		T&D-STRUCT-IMPROV-OTHER	353,850.64	-	-	-	353,850.64
	8840-2-0000-10-1615-3670	367	367.0		T&D-MAINS-STL-PLST-CI-Mixed	208,516,454.78	10,272,865.91	2,212,251.80	8,060,614.11	216,577,068.89
	8840-2-0000-10-1615-3690	369	369.0		T&D-M&R Station Equipment	4,909,092.32	1,009.92	894.53	115.39	4,909,207.71
X	8840-2-0000-10-1615-3720	Inactive	Inactive.0		Transmission-ARO	-	-	-	-	-
X	8840-2-0000-10-1615-3750	Inactive	Inactive.0		Structures and Improvements	-	-	-	-	-
X	8840-2-0000-10-1615-3760	Inactive	Inactive.0		Mains</					



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	8840-2-0000-10-1615-3912	391	391.2	GEN-LAPTOP COMPUTERS	656,385.76	23,530.35	-	23,530.35	679,916.11
	8840-2-0000-10-1615-3920	392	392.0	Transportation Equipment	1,003,814.00	611,119.93	100,472.38	510,647.55	1,514,461.55
	8840-2-0000-10-1615-3921	392	392.1	Transportation Equip<12,000 LB	45,116.98	-	45,116.98	(45,116.98)	-
	8840-2-0000-10-1615-3930	393	393.0	Stores Equipment	99,420.78	-	-	-	99,420.78
	8840-2-0000-10-1615-3940	394	394.0	Tools, Shop, and Garage Equipment	718,399.81	107,563.24	-	107,563.24	825,963.05
	8840-2-0000-10-1615-3941	394	394.1	Tools Shop Equip-CNG ST	221,199.41	-	-	-	221,199.41
X	8840-2-0000-10-1615-3950	Inactive	Inactive.0	Laboratory Equipment	-	-	-	-	-
	8840-2-0000-10-1615-3960	396	396.0	Power Operated Equipment	278,836.07	-	58,671.94	(58,671.94)	220,164.13
	8840-2-0000-10-1615-3961	396	396.1	GEN-POWER OP EQPT=>12,000 LB	305,677.11	-	33,898.00	(33,898.00)	271,779.11
	8840-2-0000-10-1615-3970	397	397.0	Communications Equipment	377,371.54	18,439.68	-	18,439.68	395,811.22
	8840-2-0000-10-1615-3980	398	398.0	Misc. Equipment	228,803.30	129,821.58	10,322.78	119,498.80	348,302.10
	8840-2-0000-10-1618-1070	107	107.0	Construction Work In Progress	17,676,262.76	250,657,067.10	255,948,351.15	(5,291,284.05)	12,384,978.71
	8840-2-0000-10-1618-1071	Inactive	Inactive.1	Capital Accrual CWIP-Additions	-	-	-	-	-
X	8840-2-0000-10-1618-1072	Inactive	Inactive.2	Construction Work-in-Process Clearing	-	-	-	-	-
X	8840-2-0000-10-1619-1020	Inactive	Inactive.0	Fixed assets clearing	-	-	-	-	-
X	8840-2-0000-10-1647-3010	Inactive	Inactive.0	Intangible Plant-Organization	-	-	-	-	-
	8840-2-0000-10-1647-3020	Inactive	Inactive.0	Intangible Plant-Franchise/Consents	-	-	-	-	-
	8840-2-0000-10-1647-3030	303	303.0	Misc. Intangible Plant	12,134,138.98	2,672,791.10	65,538.09	2,607,253.01	14,741,391.09
	8840-2-0000-10-1655-1080	108	108.0	Accum Prov for Depn of Elect Utility Plant	(146,678,284.30)	3,853,175.63	14,994,071.55	(11,140,895.92)	(157,819,180.22)
	8840-2-0000-10-1655-1081	108	108.1	RWIP Reclass	-	29.49	347,640.82	347,670.31	(29.49)
	8840-2-0000-10-1655-1082	108	108.2	RWIP Salvage	-	-	2,055.48	(2,055.48)	(2,055.48)
	8840-2-0000-10-1655-1084	108	108.4	Accum dep cost of removal	35,034,818.79	2,604,860.12	-	2,604,860.12	37,639,678.91
	8840-2-0000-10-1655-1087	108	108.7	Excess Accum Depreciation	(290,480.23)	-	-	-	(290,480.23)
	8840-2-0000-10-1655-1100	110	110.0	Accum Prov for Amort of Elect Utility Plant (norma	(133,219.32)	-	315.40	(315.40)	(133,534.72)
	8840-2-0000-10-1655-1100	111	111.0	Accum Prov for Amort of Elect Utility Plant	(2,707,435.79)	16,637.51	2,139,779.11	(2,123,141.60)	(4,830,577.39)
X	8840-2-0000-10-1655-1150	Inactive	Inactive.0	Accm Amort on Acq Adjust	-	-	-	-	-
X	8840-2-0000-10-1655-1190	Inactive	Inactive.0	Accum Depreciation for Other Utility Plant	-	-	-	-	-
	8840-2-0000-10-1655-1220	122	122.0	Accum Depr Non Utility Property	(133,283.70)	-	-	-	(133,283.70)
	8840-2-0000-10-1800-1903	190	190.3	Accum Def Inc Taxes Asset long term	-	-	-	-	-
X	8840-2-0000-10-1800-1905	Inactive	Inactive.5	ADFIT-Bad Debt Reserve	-	-	-	-	-
	8840-2-0000-10-1800-1906	Inactive	Inactive.6	ADFIT-Unbilled Revenue	-	-	-	-	-
X	8840-2-0000-10-1800-1907	Inactive	Inactive.7	ADFIT-Pension Liability	-	-	-	-	-
X	8840-2-0000-10-1800-1908	Inactive	Inactive.8	ADFIT-Reserve-Environmental	-	-	-	-	-
X	8840-2-0000-10-1800-1909	Inactive	Inactive.9	ADFIT-Deferred Compensation	-	-	-	-	-
X	8840-2-0000-10-1801-1900	Inactive	Inactive.0	ADFIT-Other	-	-	-	-	-
X	8840-2-0000-10-1801-1901	Inactive	Inactive.1	ADFIT-OPEB Liability	-	-	-	-	-
X	8840-2-0000-10-1801-1903	Inactive	Inactive.3	ADFIT-Accrued Interest	-	-	-	-	-
X	8840-2-0000-10-1801-1906	Inactive	Inactive.6	ADFIT-FAS 109	-	-	-	-	-
X	8840-2-0000-10-1802-1909	Inactive	Inactive.9	ADFIT-OCI-Investments	-	-	-	-	-
X	8840-2-0000-10-1803-1901	Inactive	Inactive.1	ADFIT-FTI on SIT-OCI	-	-	-	-	-
X	8840-2-0000-10-1803-1902	Inactive	Inactive.2	ADFIT-Reserve-State FIN 48	-	-	-	-	-
X	8840-2-0000-10-1803-1904	Inactive	Inactive.4	ADFIT-Employee Comp & Benefits	-	-	-	-	-
X	8840-2-0000-10-1803-1905	Inactive	Inactive.5	ADFIT-Reg Liability-Other	-	-	-	-	-
X	8840-2-0000-10-1803-1906	Inactive	Inactive.6	ADFIT-Reserves-Other	-	-	-	-	-
	8840-2-0000-10-1910-1141	114	114.1	Goodwill	28,151,896.45	-	-	-	28,151,896.45
	8840-2-0000-10-1920-1430	143	143.0	Other Long Term Asset	504,314.39	20,749.85	-	20,749.85	525,064.24
	8840-2-0000-10-1920-1431	174	174.0	R/A - COG Costs - Winter	-	0.02	83,749,314.73	(6.02)	-
	8840-2-0000-10-1920-1744	174	174.1	R/A - COG Costs - Summer	1,295,054.56	19,883,439.97	21,178,494.53	(1,295,054.56)	-
	8840-2-0000-10-1920-1743	174	174.3	Deferred Bad Debt - Winter	681,072.91	3,574,301.68	4,255,374.59	(681,072.91)	-
X	8840-2-0000-10-1920-1744	Inactive	Inactive.4	Deferred Gas Cost-Unbundling	-	-	-	-	-
	8840-2-0000-10-1920-1760	Inactive	Inactive.0	Derivative instrument assets-Hedges	-	-	-	-	-
X	8840-2-0000-10-1920-1860	Inactive	Inactive.0	Misc Deferred Debits	-	-	-	-	-
	8840-2-0000-10-1920-1863	186	186.3	R/A-Environmental-Materials	28,729,261.93	1,677,353.26	6,918,607.60	(5,241,254.34)	23,488,007.59
	8840-2-0000-10-1920-1864	186	186.4	R/A-Environmental-Purch Gas	19,841,995.97	833,671.72	484,212.44	349,458.28	20,191,455.25
X	8840-2-0000-10-1920-1869	Inactive	Inactive.9	Deferred Charges - DOE	-	-	-	-	-
X	8840-2-0000-10-1929-1822	Inactive	Inactive.2	Derivative MTM Reg Asset	-	-	-	-	-
	8840-2-0000-10-1929-1824	182	182.4	Deriv-Gas Contract-RegAsset	117,788.55	-	117,788.55	(117,788.55)	-
X	8840-2-0000-10-1929-1825	Inactive	Inactive.5	Interest on Def Reg Assets	-	-	-	-	-
X	8840-2-0000-10-1929-1826	Inactive	Inactive.6	Reg asset other Pension related	-	-	-	-	-
X	8840-2-0000-10-1929-1827	Inactive	Inactive.7	FAS158-OPEB	-	-	-	-	-
	8840-2-0000-10-1929-1828	182	182.8	OPFB Expense-Deferred Gas	1,721,605.79	172,160.64	1,205,124.48	(1,032,963.84)	688,641.95
	8840-2-0000-10-1929-1863	186	186.3	Regulatory Assets - FAS 109	425,019.00	-	-	-	425,019.00
	8840-2-0000-10-1930-1420	142	142.0	Phased In Revenue - Long Term	444,631.83	1,903.02	446,534.85	(444,631.83)	-
	8840-2-0000-10-1930-1745	174	174.5	Rate Case Recovery	221,809.51	1,755,479.64	1,955,344.68	(199,865.04)	21,944.47
X	8840-2-0000-10-1930-1823	Inactive	Inactive.3	Other Regulatory Asset - Deferred Rate Case	-	-	-	-	-
	8840-2-0000-10-1930-1824	182	182.4	R/A Deferred Tilton Remediation	92,666.99	225,973.31	194,516.59	31,456.72	124,123.71
	8840-2-0000-10-1930-1826	182	182.6	FAS 158 - Pension	21,625,753.00	-	-	-	21,625,753.00
	8840-2-0000-10-1930-1827	182	182.7	Asset Ret Oblig Reg Asset	1,384,874.17	49,890.70	-	49,890.70	1,434,764.87
	8840-2-0000-10-1930-1828	182	182.8	NES & KeySpan CTA	1,275,877.49	121,425.90	409,200.00	(287,771.00)	988,103.39
	8840-2-0000-10-1930-2830	283	283.0	Accum Def Inc Taxes-Other Reg Asset	492,341.30	104,698.25	37,611.22	67,087.03	559,428.33
X	8840-2-0000-10-1931-1810	Inactive	Inactive.0	Unamortized Debt Expense	-	-	-	-	-
X	8840-2-0000-10-1936-1890	Inactive	Inactive.0	Unamortized Loss on Reacquired	-	-	-	-	-
X	8840-2-0000-20-2001-2320	Inactive	Inactive.0	Accounts Payable	-	-	-	-	-
	8840-2-0000-20-2002-2320	232	232.0	A/P-Customer Refunds	(43,926.80)	2,745,137.85	2,726,468.20	18,669.65	(25,257.15)
X	8840-2-0000-20-2002-2321	Inactive	Inactive.1	A/P-Audited Vouchers	-	-	-	-	-
X	8840-2-0000-20-2002-2326	Inactive	Inactive.6	A/P-Misc Employee Withholding	-	-	-	-	-
X	8840-2-0000-20-2002-2328	Inactive	Inactive.8	A/P-Unpaid Invoice Accrual	-	-	-	-	-
X	8840-2-0000-20-2002-2329	Inactive	Inactive.9	A/P Gas Purchases	-	-	-	-	-
X	8840-2-0000-20-2021-2340	Inactive	Inactive.0	Accounts Payable - Intercompany	-	-	-	-	-
X	8840-2-0000-20-2041-2340	Inactive	Inactive.0	Accts Payable to Assoc Co's	-	-	-	-	-
	8840-2-0000-20-2110-2282	228	228.2	Current Portion-Misc Operating Reserves	(1,698,084.50)	296,942.00	410,030.50	(113,088.50)	(1,811,173.00)
	8840-2-0000-20-2110-2420	242	242.0	Misc Accrued Liabilities	(3,647,355.50)	1,049,516.98	484,927.49	564,589.49	(3,082,766.01)
X	8840-2-0000-20-2110-2421	Inactive	Inactive.1	Short Term Pension Obligation accrual	-	-	-	-	-
X	8840-2-0000-20-2110-2422	Inactive	Inactive.2	Customer's Charitable Contributions	-	-	-	-	-
X	8840-2-0000-20-2110-2423	Inactive	Inactive.3	CEC Surcharge	-	-	-	-	-
	8840-2-0000-20-2110-2425	242	242.5	Gas/Power Purchases Accrual	(6,710,139.14)	48,639,014.15	49,655,941.09	(1,016,926.94)	(7,727,066.08)
X	8840-2-0000-20-2110-2427	Inactive	Inactive.7	CPUC Reimbursement	-	-	-	-	-
	8840-2-0000-20-2110-2429	242	242.9	Short Term OPEB obligation accrual	(29,425.00)	29,425.00	-	29,425.00	-
	8840-2-0000-20-2111-2420	242	242.0	Unapplied payments	(2,492,251.08)	24,789,722.11	24,116,101.12	673,620.99	(1,818,630.09)
X	8840-2-0000-20-2111-2421	Inactive	Inactive.1	Unpaid Invoice Accrual	-	-	-	-	-
	8840-2-0000-20-2111-2422	242	242.2	Accrued Escatement Liability	-	31,516.64	46,930.60	(15,413.96)	(15,413.96)
	8840-2-0000-20-2113-2350	235	235.0	Customer Deposits	(1,751,945.77)	23,222,091.30	23,193,743.13	28,348.17	(1,723,597.60)
X	8840-2-0000-20-2115-2420	Inactive	Inactive.0	Due to Vendor	-	-	-	-	-
	8840-2-0000-20-2116-2370	237	237.0	Interest Accrued	-	54,073.90	54,073.90	-	-
	8840-2-0000-20-2116-2372	237	237.2	Int Accr-Customer Deposits	(70,015.03)	66,764.21	6,155.94	60,608.27	(9,406.76)
X	8840-2-0000-20-2116-2374	Inactive	Inactive.4	Int Accr-Tax	-	-	-	-	-
	8840-2-0000-20-2124-2420	242	242.0	Accrued cost of removal	(30,413,149.61)	2,283,503.28	3,151,928.65	(868,425.37)	(31,281,574.98)
X	8840-2-0000-20-2130-2420	Inactive	Inactive.0	Payroll Accrual	-	-	-	-	-
X	8840-2-0000-20-2130-2425	Inactive	Inactive.5	Bonus Accrual	-	-	-	-	-
X	8840-2-0000-20-2140-1845	Inactive	Inactive.5	Payroll Tax Clearing	-	-	-	-	-
X	8840-2-0000-20-2140-1860	Inactive	Inactive.0	Flex Spending Clearing	-	-	-	-	-
	8840-2-0000-20-2141-2426	Inactive	Inactive.6	Curr&Accr Liab-Payroll	-	-	-	-	-
	8840-2-0000-20-2141-2428	Inactive	Inactive.8	Curr&Accr Liab-Vac Accrual	-	-	-	-	-
	8840-2-0000-20-2141-2429	Inactive	Inactive.9	Curr&Accr Liab-NGUSA Goals	-	-	-	-	-
	8840-2-0000-20-2142-1740	174	174.0	Current Reg Liability-Deferred Gas Cost	(6,079,356.85)	6,211,862.68	2,286,983.05	3,924,879.63	(2,154,477.22)
	8840-2-0000-20-2142-1745	174	174.5	Current Reg Liability-Deferred Rate Case Cost	-	2,101,781.08	2,101,781.08	-	-
	8840-2-0000-20-2142-1755	175	175.5	Current Reg Liability-Deferred EE	-	1,111,617.70	1,440,151.89	(328,534.19)	(328,534.19)
	8840-2-0000-20-2142-1756	175	175.6	Current Reg Liability-Deferred Resi Adjustment	-	920,744.52	1,253,102.16	(332,357.64)	(332,357.64)
X	8840-2-0000-20-2510-2360	Inactive	Inactive.0	Accrued Federal Taxes	-	-	-	-	-
X	8840-2-0000-20-2510-2361	Inactive	Inactive.1	Taxes Accr-Federal Inc-Curr Yr	-	-	-	-	-
X	8840-2-0000-20-2510-2364	Inactive	Inactive.4	Tx Accr-Fed Unempl Comp	-	-	-	-	-
X	8840-2-0000-20-2530-2360	Inactive	Inactive.0	Accrued State Taxes					



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	8840-2-0000-20-2740-2450	245	245.0	Commodity Settlement Pay <1Yr	(117,788.55)	117,788.55	-	117,788.55	-
X	8840-2-0000-20-2750-2430	Inactive	Inactive.0	Current Portion Capital Leases	-	-	-	-	-
X	8840-2-0000-20-2760-2530	Inactive	Inactive.0	Other Deferred Credits	-	-	-	-	-
X	8840-2-0000-20-2760-2534	Inactive	Inactive.4	Def G-Hazardous Waste	-	-	-	-	-
X	8840-2-0000-20-2760-2535	Inactive	Inactive.5	Pension Cost	-	-	-	-	-
	8840-2-0000-20-2760-2539	253	253.9	FAS 112	(125,624.10)	-	-	(125,624.10)	-
X	8840-2-0000-20-2760-2550	Inactive	Inactive.0	Accum Deferred Investment Tax Credit	-	-	-	-	-
X	8840-2-0000-20-2760-2570	Inactive	Inactive.0	Unamortized Gain Recquired Debt	-	-	-	-	-
X	8840-2-0000-20-2761-2534	Inactive	Inactive.4	R/L-FAS 109 Reg Liab DFIT	-	-	-	-	-
X	8840-2-0000-20-2761-2535	Inactive	Inactive.5	R/L-Deferred RCS-Recor/Exp	-	-	-	-	-
X	8840-2-0000-20-2761-2536	Inactive	Inactive.6	Deriv Gas Cont-Reg-LT	-	-	-	-	-
X	8840-2-0000-20-2761-2537	Inactive	Inactive.7	Deriv MTM Regulated-LT	-	-	-	-	-
X	8840-2-0000-20-2761-2538	Inactive	Inactive.8	Deriv Gas Cont-NonRegLT	-	-	-	-	-
	8840-2-0000-20-2770-2520	252	252.0	Customer Advances For Construction	(2,142.00)	2,142.00	-	2,142.00	-
	8840-2-0000-20-2810-2603	260	260.3	Due to LU Co.	(48,923,616.04)	24,982,818.18	48,182,818.24	(23,200,000.06)	(72,123,616.10)
	8840-2-0000-20-2810-2606	260	260.6	Due to Liberty Energy New Hampshire	(18,698,030.68)	231,782,498.43	226,924,597.84	4,857,900.59	(13,840,130.09)
	8840-2-0000-20-2810-2626	262	262.6	Due to Liberty Utilities America Co	(20,120.90)	-	126,000.00	(126,000.00)	(146,120.90)
	8840-2-0000-20-2810-2635	263	263.5	Due to Cogswell New Hampshire	(1,101,932.23)	444,439,027.40	444,176,484.27	262,543.13	(839,389.10)
	8840-2-0000-20-2810-2655	265	265.0	Due from/to Keene	3,047,227.00	-	-	-	3,047,227.00
	8840-2-0000-20-2840-2230	223	223.0	NP-LU and EN \$18.1M 5YR @ 3.51%	(18,181,818.18)	-	-	-	(18,181,818.18)
	8840-2-0000-20-2840-2231	223	223.1	NP- LU and EN \$41.8M 10YR @ 4.49%	(41,818,181.82)	-	-	-	(41,818,181.82)
	8840-2-0000-20-2840-2232	223	223.2	NP-LU and EN \$21.8M 15YR @ 4.89%	(21,818,181.82)	-	-	-	(21,818,181.82)
	8840-2-0000-20-2840-2233	223	223.3	NP-LU and EN \$8.2M 15YR @ 4.89%	(8,181,818.18)	-	-	-	(8,181,818.18)
X	8840-2-0000-20-2840-2552	Inactive	Inactive.2	NP-LU and EN \$18.1M 5YR @ 3.51%	-	-	-	-	-
X	8840-2-0000-20-2840-2553	Inactive	Inactive.3	NP-LU and EN \$41.8M 10YR @ 4.49%	-	-	-	-	-
X	8840-2-0000-20-2840-2554	Inactive	Inactive.4	NP-LU and EN \$21.8M 15YR @ 4.89%	-	-	-	-	-
X	8840-2-0000-20-2840-2555	Inactive	Inactive.5	NP-LU and EN \$8.2M 15YR @ 4.89%	-	-	-	-	-
X	8840-2-0000-20-2840-2593	Inactive	Inactive.3	Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs	-	-	-	-	-
X	8840-2-0000-20-2910-2210	Inactive	Inactive.0	Bonds	-	-	-	-	-
X	8840-2-0000-20-2910-2240	Inactive	Inactive.0	Other Long-term Debt	-	-	-	-	-
X	8840-2-0000-20-2910-2250	Inactive	Inactive.0	Unamortized Premium on LT Debt	-	-	-	-	-
X	8840-2-0000-20-2910-2260	Inactive	Inactive.0	Unamortized Discount on LT Debt	-	-	-	-	-
X	8840-2-0000-20-2910-2540	Inactive	Inactive.0	Other Regulatory Liabilities	-	-	-	-	-
X	8840-2-0000-20-2910-2545	Inactive	Inactive.5	Deriv Gas-Contract-Reg Liab	-	-	-	-	-
X	8840-2-0000-20-2910-2546	Inactive	Inactive.6	Derivative MTM-Reg Liab	-	-	-	-	-
X	8840-2-0000-20-2910-2547	Inactive	Inactive.7	Revenue Recognition Reserve	-	-	-	-	-
X	8840-2-0000-20-2920-2450	Inactive	Inactive.0	Derivative instrument liab-Hedges	-	-	-	-	-
	8840-2-0000-20-2930-2280	228	228.0	Accum Provision Injury & Damages	(631,130.77)	96,860.00	22,000.00	74,860.00	(556,270.77)
X	8840-2-0000-20-2930-2281	Inactive	Inactive.1	Pension/FAS106-Benefit Reserve	-	-	-	-	-
	8840-2-0000-20-2930-2282	228	228.2	Other Operating Reserves	(27,459,628.49)	4,725,024.94	1,594,427.95	3,130,596.99	(24,329,031.50)
	8840-2-0000-20-2930-2283	228	228.3	OPEB/FAS 106 Benefit reserve	(6,231,830.00)	1,220,251.27	1,391,321.95	(171,070.68)	(6,402,900.68)
	8840-2-0000-20-2930-2285	228	228.5	Long Term Pension Obligation	(23,787,097.37)	9,214,578.15	5,763,167.78	3,451,410.37	(20,335,687.00)
X	8840-2-0000-20-2930-2290	Inactive	Inactive.0	Accum Provision for Rate Refunds	-	-	-	-	-
	8840-2-0000-20-2930-2300	230	230.0	Asset Retirement Obligation	(1,453,528.10)	-	49,575.30	(49,575.30)	(1,503,103.40)
X	8840-2-0000-20-2960-2270	Inactive	Inactive.0	Obligation Under Capital Lease	-	-	-	-	-
X	8840-2-0000-20-2965-2820	Inactive	Inactive.0	Accum Deferred Inc Taxes - Other Property	-	-	-	-	-
X	8840-2-0000-20-2965-2821	Inactive	Inactive.1	ADFIT-Property Related	-	-	-	-	-
X	8840-2-0000-20-2965-2823	Inactive	Inactive.3	ADFIT-FAS 109	-	-	-	-	-
X	8840-2-0000-20-2965-2824	Inactive	Inactive.4	ADFIT-Property Related	-	-	-	-	-
X	8840-2-0000-20-2965-2826	Inactive	Inactive.6	ADFIT-FAS 109	-	-	-	-	-
X	8840-2-0000-20-2965-2827	Inactive	Inactive.7	Deferred Tax Prov-Beg Balance	-	-	-	-	-
X	8840-2-0000-20-2965-2828	Inactive	Inactive.8	ADFIT-Construction Interest	-	-	-	-	-
X	8840-2-0000-20-2965-2829	Inactive	Inactive.9	ADFIT-Construction Interest	-	-	-	-	-
	8840-2-0000-20-2965-2830	283	283.0	Accum Def Inc Taxes Liability-(Long-term)	(73,700,241.96)	2,425,242.17	4,651,325.08	(2,226,082.91)	(75,926,324.87)
X	8840-2-0000-20-2965-2831	Inactive	Inactive.1	ADFIT-R/A-OPEB	-	-	-	-	-
X	8840-2-0000-20-2965-2832	Inactive	Inactive.2	ADFIT-Unamrt Debt Disc or Prem	-	-	-	-	-
X	8840-2-0000-20-2965-2834	Inactive	Inactive.4	ADFIT-Investments-OCI	-	-	-	-	-
X	8840-2-0000-20-2965-2835	Inactive	Inactive.5	ADFIT-R/A-Other	-	-	-	-	-
X	8840-2-0000-20-2965-2836	Inactive	Inactive.6	ADFIT-R/A-Environmental	-	-	-	-	-
X	8840-2-0000-20-2967-2830	Inactive	Inactive.0	ADFIT-FAS 109	-	-	-	-	-
X	8840-2-0000-20-2967-2831	Inactive	Inactive.1	ADFIT-Investments-OCI	-	-	-	-	-
X	8840-2-0000-20-2967-2832	Inactive	Inactive.2	ADFIT-R/A-Other	-	-	-	-	-
X	8840-2-0000-20-2967-2833	Inactive	Inactive.3	ADFIT-R/A-Environmental	-	-	-	-	-
X	8840-2-0000-20-2967-2836	Inactive	Inactive.6	ADFIT-R/A-OPEB	-	-	-	-	-
X	8840-2-0000-20-2967-2837	Inactive	Inactive.7	ADFIT-Unamrt Debt Disc or Prem	-	-	-	-	-
X	8840-2-0000-20-2967-2839	Inactive	Inactive.9	ADFIT-R/A-Property Taxes	-	-	-	-	-
X	8840-2-0000-20-2968-2830	Inactive	Inactive.0	ADFIT-R/A-Pensions	-	-	-	-	-
X	8840-2-0000-20-2968-2831	Inactive	Inactive.1	ADFIT-OCI-Investments	-	-	-	-	-
X	8840-2-0000-20-2968-2832	Inactive	Inactive.2	ADFIT-R/A-Pension	-	-	-	-	-
X	8840-2-0000-20-2968-2833	Inactive	Inactive.3	ADFIT-R/A-Property Taxes	-	-	-	-	-
X	8840-2-0000-20-2969-2830	Inactive	Inactive.0	ADFIT - Pensions	-	-	-	-	-
X	8840-2-0000-30-3010-2010	201	201.0	Common Stock Issued	(121,647,057.70)	-	-	-	(121,647,057.70)
X	8840-2-0000-30-3010-2020	Inactive	Inactive.0	Member's Capital	-	-	-	-	-
X	8840-2-0000-30-3010-2070	Inactive	Inactive.0	Premium Capital Stock	-	-	-	-	-
X	8840-2-0000-30-3010-2100	Inactive	Inactive.0	Gain on Required Cap Stock	-	-	-	-	-
X	8840-2-0000-30-3010-2110	Inactive	Inactive.0	Misc Paid in Capital	-	-	-	-	-
X	8840-2-0000-30-3010-2170	Inactive	Inactive.0	Treasury Stock	-	-	-	-	-
X	8840-2-0000-30-3010-4590	Inactive	Inactive.0	Common Shares - EnergyNorth	-	-	-	-	-
X	8840-2-0000-30-3012-2140	Inactive	Inactive.0	Capital Stock Expense	-	-	-	-	-
X	8840-2-0000-30-3310-2150	Inactive	Inactive.0	Appropriated Retained Earnings	-	-	-	-	-
	8840-2-0000-30-3310-2160	216	216.0	Retained Earnings	(20,833,241.53)	-	-	-	(20,833,241.53)
X	8840-2-0000-30-3310-4360	Inactive	Inactive.0	Appropriations of retained earnings	-	-	-	-	-
X	8840-2-0000-30-3310-4370	Inactive	Inactive.0	Dividends declared-preferred stock	-	-	-	-	-
X	8840-2-0000-30-3310-4380	Inactive	Inactive.0	Dividends declared - Common stock	-	-	-	-	-
X	8840-2-0000-30-3310-4390	Inactive	Inactive.0	Adjustment to retained earnings	-	-	-	-	-
X	8840-2-0000-30-3700-4590	Inactive	Inactive.0	Dividend Paid - Energy North	-	-	-	-	-
X	8840-2-0000-30-3800-2190	Inactive	Inactive.0	Accum Other Comprehensive Income	-	-	-	-	-
X	8840-2-0000-30-3800-2191	Inactive	Inactive.1	OCI Unreal Apprec on Inv-Elim	-	-	-	-	-
	8840-2-0000-30-3800-2192	219	219.2	OCI FAS 158-Pension	2,567,942.42	4,806,741.78	5,319,674.27	(512,932.49)	2,055,009.93
	8840-2-0000-30-3800-2193	219	219.3	OCI FAS 158-OPEB	(448,208.66)	372,406.00	335,299.00	37,107.00	(411,101.66)
X	8840-2-0000-30-3800-2196	Inactive	Inactive.6	OCI Investments-Taxation	-	-	-	-	-
X	8840-2-0000-40-4210-4500	Inactive	Inactive.0	Forfeited discounts DO Not USE	-	-	-	-	-
X	8840-2-0000-40-4210-4510	Inactive	Inactive.0	Misc Service Revenue	-	-	-	-	-
	8840-2-0000-40-4210-4540	454	454.0	Rental Income	-	3,200.00	3,200.00	-	-
X	8840-2-0000-40-4210-4870	Inactive	Inactive.0	Forfeited discounts - Gas	-	-	-	-	-
	8840-2-0000-40-4295-4800	480	480.0	Residential Sales	-	57,173,624.53	57,173,624.53	-	-
	8840-2-0000-40-4295-4801	480	480.1	Residential Sales - Fixed Portion	-	19,816.54	19,854,398.59	(19,834,582.05)	(19,834,582.05)
	8840-2-0000-40-4295-4802	480	480.2	Residential Sales - Variable Portion	-	2,616,515.49	20,375,004.63	(17,758,488.85)	(17,758,488.85)
	8840-2-0000-40-4295-4803	480	480.3	Residential Sales - Energy Cost	-	10,626,502.20	40,979,624.26	(30,353,122.06)	(30,353,122.06)
	8840-2-0000-40-4295-4810	481	481.0	Commercial and industrial sales	-	30,289,200.75	30,289,200.75	-	-
	8840-2-0000-40-4295-4813	481	481.3	Commercial Sales - Fixed Portion	-	13,122.53	7,225,786.74	(7,212,664.21)	(7,212,664.21)
	8840-2-0000-40-4295-4814	481	481.4	Commercial Sales - Variable Portion	-	1,780,891.66	12,454,428.46	(10,673,536.80)	(10,673,536.80)
	8840-2-0000-40-4295-4815	481	481.5	Commercial Sales - Energy Cost	-	8,382,584.64	22,741,937.39	(14,359,352.75)	(14,359,352.75)
X	8840-2-0000-40-4295-4816	Inactive	Inactive.6	Industrial Sales - Fixed Portion	-	-	-	-	-
X	8840-2-0000-40-4295-4817	Inactive	Inactive.7	Industrial Sales - Variable Portion	-	-	-	-	-
X	8840-2-0000-40-4295-4818	Inactive	Inactive.8	Industrial Sales - Energy Cost	-	-	-	-	-
X	8840-2-0000-40-4295-4820	Inactive	Inactive.0	Other Sales to Public Authority	-	-	-	-	-
	8840-2-0000-40-4295-4821	482	482.1	Rental Income	-	-	3,200.00	(3,200.00)	(3,200.00)
	8840-2-0000-40-4295-4830	483	483.0	Sales for resale	-	692.48	2,729,815.30	(2,729,122.82)	(2,729,122.82)
X	8840-2-0000-40-4400-4211	Inactive	Inactive.1	Gain on Disp of Property	-	-	-	-	-
	8840-2-0000-40-4400-4250	Inactive	Inactive.0	Miscellaneous Amortization	-	-	-	-	-
	8840-2-0000-40-4420-4590	419	419.0	Interest income	-	84,165.36	561,563.16	(477,397.80)	(477,397.80)
	8840-2-0000-40-4460-4880	488	488.0	Misc Service revenues	-	146,546.16	994,281.63	(847,735.47)	(847,735.47)
	8840-2-0000-40-4460-4893	489	489.3	Rev-Transport of gas of others through distn fac	-	13,643,996.13	13,643,996.13	-	-
	8840-2-0000-40-4460-4897	489	489.7	Metered Sales to Transportation - Fixed	-	309,678.26	3,411,523.34	(3,101,845.08)	(3,101,845.08)
	8840-2-0000-40-4460-4898	489	489.8	Metered Sales to Transportation - Variable	-	5,045,628.20	15,454,577.82	(10,408,949.62)	(10,408,949.62)
	8840-2-0000-40-4460-4899	489	489.9	Metered Sales to Transportation - Pass Through Gas	-	28,996.16	12,455.78	16,540.38	16,540.38
	8840-2-0000-40-4460-4950	495	495.0	Other Gas revenues					



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	8840-2-0000-51-5010-8740	874	874.0	Yes	Mains & services - Labor	-	3,864,395.43	775,425.33	3,088,970.10	3,088,970.10
	8840-2-0000-51-5010-8750	875	875.0	Yes	Measuring and Regulating Station Expenses - labor	-	174,938.87	51,038.19	123,900.68	123,900.68
	8840-2-0000-51-5010-8760	876	876.0	Yes	Oper-Start Exp-Industrial - Labor	-	12,886.13	3,755.11	9,131.02	9,131.02
	8840-2-0000-51-5010-8780	878	878.0	Yes	Meter & house regulator - Labor	-	1,732,282.90	280,317.39	1,451,965.51	1,451,965.51
	8840-2-0000-51-5010-8790	879	879.0	Yes	Customer installations expenses - Labor	-	2,724.32	393.56	2,330.76	2,330.76
	8840-2-0000-51-5010-8800	880	880.0	Yes	Other expenses - Labor	-	656,087.95	211,643.09	444,444.86	444,444.86
X	8840-2-0000-51-5010-8810	Inactive	Inactive.0	Yes	Distribution-Rents-Labor	-	-	-	-	-
X	8840-2-0000-51-5110-7360	Inactive	Inactive.0		Production - Rents	-	-	-	-	-
X	8840-2-0000-51-5110-8600	Inactive	Inactive.0		Transmission - Rents	-	-	-	-	-
	8840-2-0000-51-5431-8760	Inactive	Inactive.0		Customer installations expenses	-	-	-	-	-
	8840-2-0000-51-5435-8710	876	876.0		Oper-Start Exp-Industrial	-	4,967.05	-	4,967.05	4,967.05
	8840-2-0000-51-5435-8710	871	871.0		Oper-Dist-Load Dispatching	-	37,758.08	481.50	37,276.58	37,276.58
	8840-2-0000-51-5435-8800	880	880.0		Other expenses	-	512,239.27	53,235.46	459,003.81	459,003.81
	8840-2-0000-51-5435-8810	881	881.0		Distribution-Rents-Expense	-	12,097.76	-	12,097.76	12,097.76
	8840-2-0000-51-5436-8740	874	874.0		Mains & services expenses	-	2,085,143.62	482,583.61	1,602,560.01	1,602,560.01
	8840-2-0000-51-5437-8780	878	878.0		Meter & house regulator expenses	-	291,746.22	13,250.52	278,495.70	278,495.70
	8840-2-0000-51-5438-8570	857	857.0		Measuring & Regulating Station Exp	-	30,298.79	-	30,298.79	30,298.79
	8840-2-0000-51-5439-8862	862	862.0		Other expenses - LNG	-	1,295.53	1,992,580.96	(1,988,285.43)	(1,988,285.43)
	8840-2-0000-51-5444-7350	735	735.0		Misc Production Exp	-	228,577.67	35,151.98	193,425.69	193,425.69
	8840-2-0000-51-5540-7100	710	710.0		Operation Supervision & Engineering	-	35,076.35	866.09	34,210.26	34,210.26
	8840-2-0000-51-5540-7170	717	717.0		Liquefied Petroleum Gas	-	25,266.21	6,523.43	18,742.78	18,742.78
X	8840-2-0000-51-5545-8410	Inactive	Inactive.0		Operation Labor & Expenses	-	-	-	-	-
	8840-2-0000-52-5540-7280	728	728.0		Liquefied Petroleum Gas	-	33,601.40	997.87	32,603.53	32,603.53
	8840-2-0000-52-5541-8040	804	804.0		Natural Gas City Gate Purchases	-	70,802,943.91	35,728,079.79	35,074,864.12	35,074,864.12
	8840-2-0000-52-5541-8041	804	804.0		Natural Gas Demand Charges - Transportation	-	29,002,648.52	21,172,012.16	17,830,636.36	17,830,636.36
	8840-2-0000-52-5541-8042	804	804.2		Deferred Gas Costs	-	59,923,522.89	123,321,230.56	(63,397,707.67)	(63,397,707.67)
	8840-2-0000-52-5541-8044	804	804.4		Natural Gas Capacity Release	-	6,622,871.77	12,646,272.03	(6,023,400.26)	(6,023,400.26)
	8840-2-0000-52-5541-8045	804	804.5		Natural Gas Imbalances - Cashout	-	309,083.09	323,394.44	(14,311.35)	(14,311.35)
	8840-2-0000-52-5541-8047	804	804.7		Natural Gas Hedging - Derivative Settlements	-	230,072.24	-	230,072.24	230,072.24
X	8840-2-0000-52-5541-8048	Inactive	Inactive.8		Natural Gas Supplier Refund	-	-	-	-	-
	8840-2-0000-52-5542-8050	Inactive	Inactive.0		Other Gas Purchases	-	-	-	-	-
	8840-2-0000-52-5542-8051	805	805.1		PGA for Residential-PGA Recoveries	-	43,944,600.75	7,587,802.39	36,356,798.36	36,356,798.36
	8840-2-0000-52-5542-8052	805	805.2		PGA for Commercial-PGA Recoveries	-	26,237,853.25	3,206,024.18	23,031,829.07	23,031,829.07
	8840-2-0000-52-5542-8053	805	805.3		PGA for Industrial-PGA Recoveries	-	1,405,564.18	-	1,405,564.18	1,405,564.18
	8840-2-0000-52-5542-8054	805	805.4		PGA for Transportation-PGA Recoveries	-	9,608.25	31,840.92	(22,232.67)	(22,232.67)
	8840-2-0000-52-5543-8081	808	808.1		Natural Gas Withdrawn from Storage	-	3,079,383.50	98,133.66	2,981,249.84	2,981,249.84
	8840-2-0000-52-5543-8082	808	808.2		Natural Gas Delivered to Storage	-	250,080.69	1,975,946.99	(1,725,866.30)	(1,725,866.30)
X	8840-2-0000-52-5544-8130	Inactive	Inactive.0		Other Gas Supply Exp	-	-	-	-	-
X	8840-2-0000-56-5010-5930	Inactive	Inactive.8	Yes	Maint of overhead lines Labor	-	-	-	-	-
X	8840-2-0000-56-5010-8478	Inactive	Inactive.8	Yes	LNG Term&Proc Maint On Equip - Labour	-	-	-	-	-
	8840-2-0000-56-5010-8630	863	863.0	Yes	Maintenance of Transmission Mains - Labor	-	-	2,602.93	(2,602.93)	(2,602.93)
	8840-2-0000-56-5010-8700	870	870.0	Yes	Operation supervision and engineering-Labour	-	1,101,049.35	292,316.67	808,732.68	808,732.68
X	8840-2-0000-56-5010-8710	Inactive	Inactive.0	Yes	Oper-Dist-Load Dispatching -Dont use	-	-	-	-	-
X	8840-2-0000-56-5010-8850	Inactive	Inactive.0	Yes	Maint supervision and engineering - Labor	-	-	-	-	-
	8840-2-0000-56-5010-8860	886	886.0	Yes	Maint of structures & improvements - Labor	-	99,158.58	25,914.74	73,243.84	73,243.84
	8840-2-0000-56-5010-8870	887	887.0	Yes	Maint of mains - Labor	-	860,167.16	228,493.18	631,673.98	631,673.98
	8840-2-0000-56-5010-8880	888	888.0	Yes	Maint of meters & reg strn eqt -Gen Labor	-	37,208.30	7,768.38	29,439.92	29,439.92
	8840-2-0000-56-5010-8920	892	892.0	Yes	Maint of services - Labor	-	486,940.00	148,959.06	337,980.94	337,980.94
	8840-2-0000-56-5010-8930	893	893.0	Yes	Maint of meters & house regulators - Labor	-	179,758.70	35,301.35	144,457.35	144,457.35
	8840-2-0000-56-5010-8940	894	894.0	Yes	Maint of other eqt - Labor	-	3,247.49	548.44	2,699.05	2,699.05
X	8840-2-0000-56-5210-5930	Inactive	Inactive.0		Maint of overhead lines	-	-	-	-	-
	8840-2-0000-56-5210-7420	742	742.0		Maint of Production Eqt	-	72,132.58	-	72,132.58	72,132.58
	8840-2-0000-56-5210-8630	863	863.0		Maintenance of Transmission Mains	-	141,133.45	133,047.45	8,086.00	8,086.00
	8840-2-0000-56-5210-8860	886	886.0		Maint of structures & improvements	-	27,708.93	3,967.95	23,741.58	23,741.58
	8840-2-0000-56-5210-8870	887	887.0		Maint of mains	-	1,847,568.36	835,194.86	1,012,373.50	1,012,373.50
	8840-2-0000-56-5210-8880	888	888.0		Maint of meas & reg strn eqt-Gen exp	-	25,125.71	25,125.71	0	0
	8840-2-0000-56-5210-8920	892	892.0		Maint of services exp	-	597,342.35	294,367.76	302,974.59	302,974.59
	8840-2-0000-56-5210-8930	893	893.0		Maint of meters & house regulators exp	-	92,857.54	2,038.80	90,818.74	90,818.74
	8840-2-0000-56-5210-8940	894	894.0		Maint of other eqt exp	-	3,517.07	3,517.07	0	0
	8840-2-0000-56-5435-8780	870	870.0		Operation Supervision & Engineering	-	980,181.77	103,956.52	876,225.25	876,225.25
	8840-2-0000-69-5010-9010	901	901.0	Yes	Supervision	-	301,096.42	175,211.14	125,885.28	125,885.28
	8840-2-0000-69-5010-9020	902	902.0	Yes	Meter reading expenses - labor	-	449,832.56	99,822.90	350,009.66	350,009.66
	8840-2-0000-69-5010-9030	903	903.0	Yes	Customer records and collection expenses - labor	-	3,132,013.91	792,593.21	2,339,420.70	2,339,420.70
X	8840-2-0000-69-5010-9050	Inactive	Inactive.0	Yes	Misc customer accounts exp-Labor	-	-	-	-	-
X	8840-2-0000-69-5010-9070	Inactive	Inactive.0	Yes	Supervision - labor	-	-	-	-	-
	8840-2-0000-69-5010-9080	908	908.0	Yes	Customer assistance expenses - labor	-	81,856.36	81,856.36	-	-
X	8840-2-0000-69-5010-9090	Inactive	Inactive.0	Yes	Info & instructional adv info exp-Labor	-	-	-	-	-
	8840-2-0000-69-5010-9100	910	910.0	Yes	Misc customer service and info exp-Labor	-	7,332.35	3,520.97	3,811.38	3,811.38
	8840-2-0000-69-5010-9110	911	911.0	Yes	Demonstrating & sales exp (Major only)-Labor	-	166,673.22	56,049.16	110,663.09	110,663.09
	8840-2-0000-69-5010-9120	912	912.0	Yes	Advertising expenses (Major only)-Labor	-	49,981.38	17,953.34	32,028.04	32,028.04
	8840-2-0000-69-5010-9160	916	916.0	Yes	Misc sales expenses (Major only)-Labor	-	66,248.47	509.60	65,738.87	65,738.87
	8840-2-0000-69-5010-9220	922	922.0	Yes	Admin Exp Transferred - CR	-	23,163.90	237,693.63	(214,529.73)	(214,529.73)
	8840-2-0000-69-5010-9221	922	922.1	Yes	LU Labor Alloc Capitalized	-	9,520.60	36,644.63	(27,124.03)	(27,124.03)
	8840-2-0000-69-5010-9223	922	922.3	Yes	APUC Labour Alloc Capitalized	-	9,683.09	144,235.68	(134,552.59)	(134,552.59)
	8840-2-0000-69-5010-9224	922	922.4	Yes	LABS Labour Capiti	-	11,190.94	70,468.90	(59,277.96)	(59,277.96)
	8840-2-0000-69-5010-9225	922	922.5	Yes	LABS Corp. Service admin Alloc Capitalized	-	11,887.36	93,673.30	(81,785.94)	(81,785.94)
	8840-2-0000-69-5010-9226	922	922.6	Yes	LABS US Bus labor capitalized	-	-	-	-	-
	8840-2-0000-69-5010-9227	922	922.7	Yes	LABS US Corp labor capitalized	-	-	-	-	-
X	8840-2-0000-69-5010-9234	Inactive	Inactive.4	Yes	LABS Labour Allocations	-	-	-	-	-
X	8840-2-0000-69-5011-9290	Inactive	Inactive.0		Duplicate charges-Credit (payroll offset)	-	-	-	-	-
X	8840-2-0000-69-5012-9290	Inactive	Inactive.0		Duplicate charges-Credit (benefits offset)	-	-	-	-	-
	8840-2-0000-69-5040-4080	408	408.0		Social Security Taxes	-	1,670,939.13	425,117.21	1,245,821.92	1,245,821.92
	8840-2-0000-69-5040-9261	Inactive	Inactive.1		Payroll Taxes	-	-	-	-	-
X	8840-2-0000-69-5040-9262	Inactive	Inactive.2		FSR	-	-	-	-	-
X	8840-2-0000-69-5040-9263	Inactive	Inactive.3		Adoption Assistance	-	-	-	-	-
X	8840-2-0000-69-5040-9264	Inactive	Inactive.4		Tuition Reimbursement	-	-	-	-	-
X	8840-2-0000-69-5040-9265	Inactive	Inactive.5		EAP	-	-	-	-	-
	8840-2-0000-69-5041-4080	408	408.0		Federal Unemployment taxes	-	12,255.73	10,184.45	2,071.28	2,071.28
X	8840-2-0000-69-5041-4081	Inactive	Inactive.1		Tx Oth Inc Tx-FICA Co portion	-	-	-	-	-
	8840-2-0000-69-5041-4082	408	408.0		Tx Oth Inc Tx-St Unempl Tax	-	36,592.06	731.85	35,860.21	35,860.21
	8840-2-0000-69-5042-4080	408	408.0		Medicare	-	323,052.79	12,619.15	310,433.64	310,433.64
	8840-2-0000-69-5043-9260	926	926.0		Employee pensions and benefits - 401k	-	38,178.68	7,688.18	30,490.50	30,490.50
X	8840-2-0000-69-5043-9261	Inactive	Inactive.1		Cash Balance Pension	-	-	-	-	-
	8840-2-0000-69-5043-9262	926	926.2		ESPP Expense	-	20,844.19	-	20,844.19	20,844.19
	8840-2-0000-69-5043-9263	926	926.3		Opt-Out Credit	-	38,014.12	-	38,014.12	38,014.12
X	8840-2-0000-69-5043-9264	Inactive	Inactive.4		LTD	-	-	-	-	-
X	8840-2-0000-69-5043-9265	Inactive	Inactive.5		AD&D	-	-	-	-	-
X	8840-2-0000-69-5043-9266	Inactive	Inactive.6		Optional AD&D	-	-	-	-	-
	8840-2-0000-69-5043-9267	926	926.7		Pension	-	1,901,863.88	216,550.04	1,685,313.84	1,685,313.84
	8840-2-0000-69-5043-9268	926	926.8		Pension Plan Expenses	-	18,805.50	15,561.00	3,244.50	3,244.50
	8840-2-0000-69-5043-9269	926	926.9		401K Match	-	748,279.09	15,060.00	733,219.09	733,219.09
	8840-2-0000-69-5044-9260	9								



	8840-2-0000-69-5200-9231	923	923.1	Outside services LU HO Allocations	-	1,533,737.10	-	1,533,737.10	1,533,737.10	
	8840-2-0000-69-5200-9232	923	923.2	Outside services APUC HO Allocations	-	824,515.59	68,334.40	756,181.19	756,181.19	
X	8840-2-0000-69-5200-9233	Inactive	Inactive.3	Outside Services - AFUC Labour Allocations	-	-	-	-	-	
	8840-2-0000-69-5200-9234	923	923.4	LABS Nonlabour Allocations	-	1,035,562.04	-	1,035,562.04	1,035,562.04	
	8840-2-0000-69-5200-9235	923	923.5	LABS Corporate Service non-labour allocation	-	433,188.66	10,295.10	422,893.56	422,893.56	
	8840-2-0000-69-5250-9010	901	901.0	Customer Care Supervision Expenses	-	14,371.04	-	14,371.04	14,371.04	
	8840-2-0000-69-5250-9020	902	902.0	Meter reading expenses	-	14,677.58	21.59	14,655.99	14,655.99	
	8840-2-0000-69-5250-9030	903	903.0	Customer records and collection expenses	-	3,051,048.20	1,691,302.81	1,359,745.39	1,359,745.39	
	8840-2-0000-69-5250-9050	905	905.0	Miscellaneous customer accounts expenses	-	12,101.60	31,500.00	(19,398.40)	(19,398.40)	
	8840-2-0000-69-5280-9240	924	924.0	Property insurance	-	53,400.97	15,000.00	38,112.97	38,112.97	
	8840-2-0000-69-5280-9250	925	925.0	Injuries and damages	-	1,367,918.60	490,074.44	877,844.16	877,844.16	
X	8840-2-0000-69-5390-9070	Inactive	Inactive.0	Supervision Expenses	-	-	-	-	-	
	8840-2-0000-69-5390-9080	908	908.0	Customer assistance expenses	-	571,812.73	571,812.73	-	-	
	8840-2-0000-69-5390-9090	909	909.0	Informational & instructional advertising expenses	-	63,076.16	-	63,076.16	63,076.16	
	8840-2-0000-69-5390-9100	910	910.0	Misc customer service & informational expenses	-	1,368.15	2,841.43	(1,473.28)	(1,473.28)	
X	8840-2-0000-69-5390-9110	Inactive	Inactive.0	Sales Expense-Supervision	-	-	-	-	-	
	8840-2-0000-69-5390-9120	912	912.0	Demonstrating and selling expenses (Major only)	-	48,414.04	12,071.11	36,342.93	36,342.93	
	8840-2-0000-69-5390-9130	913	913.0	Advertising Expenses	-	97,304.54	-	85,139.48	85,139.48	
	8840-2-0000-69-5390-9160	916	916.0	Miscellaneous sales expenses (Major only)	-	25,451.38	559.64	25,091.74	25,091.74	
X	8840-2-0000-69-5390-9301	Inactive	Inactive.1	General advertising expenses	-	-	-	-	-	
	8840-2-0000-69-5610-9280	928	928.0	Regulatory commission expenses	-	700,734.03	66,462.49	634,271.54	634,271.54	
	8840-2-0000-69-5615-9302	930	930.2	Miscellaneous general expenses	-	71,991.71	201,313.72	(129,322.01)	(129,322.01)	
X	8840-2-0000-69-5615-9303	Inactive	Inactive.3	Research & Development	-	-	-	-	-	
	8840-2-0000-69-5680-4080	408	408.0	Property taxes	-	9,579,462.24	1,113,129.28	8,466,332.96	8,466,332.96	
	8840-2-0000-69-5715-9110	911	911.0	Internal Expense - Intercompany	-	141,864.00	97,706.32	44,157.68	44,157.68	8
	8840-2-0000-69-7030-9200	920	920.0	LTP Expense	-	81,580.78	-	81,580.78	81,580.78	
	8840-2-0000-69-7100-9320	932	932.0	Maintenance of general plant-Gas	-	190,925.45	57,044.67	133,880.78	133,880.78	
X	8840-2-0000-69-7360-9230	Inactive	Inactive.0	Legal Services	-	-	-	-	-	
	8840-2-0000-69-7450-4261	426	426.1	Donations	-	5,519.82	-	5,519.82	5,519.82	
	8840-2-0000-69-7450-4262	426	426.2	Def Comp Inv-Life Ins	-	-	-	-	-	
	8840-2-0000-69-7450-4263	426	426.3	Penalties	-	26,060.90	1,014.57	25,046.33	25,046.33	
	8840-2-0000-69-7450-4264	426	426.4	Exp for certain civic, political and related act	-	47,834.61	3,575.60	44,259.01	44,259.01	
	8840-2-0000-69-7450-4265	426	426.5	Other Deductions	-	1,453.30	-	1,453.30	1,453.30	
	8840-2-0000-69-7450-4266	426	426.6	Political Expenses Non deductible	-	6,798.21	436.83	6,361.38	6,361.38	
X	8840-2-0000-75-7100-9320	Inactive	Inactive.0	Maintenance of general plant-Gas	-	-	-	-	-	
X	8840-2-0000-75-7450-4261	Inactive	Inactive.1	Donations	-	-	-	-	-	
X	8840-2-0000-75-7450-4263	Inactive	Inactive.3	Penalties	-	-	-	-	-	
X	8840-2-0000-75-7450-4264	Inactive	Inactive.4	Exp for certain civic, political & related act	-	14,485.03	14,485.03	-	-	
X	8840-2-0000-75-7450-4265	Inactive	Inactive.5	Other deductions	-	1,040.32	1,040.32	-	-	
X	8840-2-0000-75-7695-4080	Inactive	Inactive.0	Franchise taxes	-	-	-	-	-	
X	8840-2-0000-75-7695-4081	Inactive	Inactive.1	Tx Oth Inc Tx-Misc	-	-	-	-	-	
X	8840-2-0000-75-7695-4082	Inactive	Inactive.2	Tx Oth Inc Tx-Sales Use & Util	-	-	-	-	-	
X	8840-2-0000-80-8540-4270	Inactive	Inactive.0	Interest on Long-term Debt	-	-	-	-	-	
X	8840-2-0000-80-8541-4280	Inactive	Inactive.0	Amortize Debt Discount & Exp	-	-	-	-	-	
	8840-2-0000-80-8543-2603	260	260.3	Intercompany - Interest Expense - LU Co.	-	3,982,818.24	-	3,982,818.24	3,982,818.24	
X	8840-2-0000-80-8543-4300	Inactive	Inactive.0	Interest on debt to associated companies	-	3,319,015.20	3,319,015.20	-	-	
X	8840-2-0000-80-8550-4310	Inactive	Inactive.1	AFUDC borrowed-Equity portion	-	-	-	-	-	
	8840-2-0000-80-8550-4311	431	431.0	Other Interest Expense	-	270,261.62	65,995.74	204,265.88	204,265.88	
X	8840-2-0000-80-8550-4311	Inactive	Inactive.1	Other Interest Expense - Tax	-	-	-	-	-	
	8840-2-0000-80-8550-4320	432	432.0	AFUDC - borrowed	-	149,208.52	299,121.85	(149,913.33)	(149,913.33)	
X	8840-2-0000-80-8550-4350	Inactive	Inactive.0	Exceptional Costs	-	-	-	-	-	
	8840-2-0000-80-8610-4030	403	403.0	Depreciation Exp	-	14,994,071.55	3,384,020.84	11,610,050.71	11,610,050.71	
X	8840-2-0000-80-8610-4031	Inactive	Inactive.1	Depreciation Exp.-ARO	-	-	-	-	-	
X	8840-2-0000-80-8610-4040	Inactive	Inactive.0	Amortization-leasehold Imp.	-	-	-	-	-	
	8840-2-0000-80-8610-4050	405	405.0	Amortization-intangibles	-	2,139,779.11	16,637.51	2,123,141.60	2,123,141.60	
X	8840-2-0000-80-8640-4041	Inactive	Inactive.1	Amort - limited-term gas plant	-	-	-	-	-	
X	8840-2-0000-80-8640-4050	Inactive	Inactive.0	Amort - gas plant	-	-	-	-	-	
X	8840-2-0000-80-8640-4051	Inactive	Inactive.1	Amort of Other Plant	-	-	-	-	-	
	8840-2-0000-80-8640-4073	407	407.3	Regulatory - debits	-	409,200.00	-	409,200.00	409,200.00	
	8840-2-0000-80-8641-4074	407	407.4	Amortization of Regulatory Assets	-	2,217,552.46	-	2,217,552.46	2,217,552.46	
	8840-2-0000-80-8660-9040	904	904.0	Uncollectible receivables	-	6,150,631.12	4,659,258.92	1,491,362.20	1,491,362.20	
	8840-2-0000-80-8660-9041	904	904.1	Bad Debt Expense - Commodity	-	616,808.70	1,940,733.97	(1,323,925.27)	(1,323,925.27)	
	8840-2-0000-80-8665-4265	426	426.5	Regulatory Asset Write Down	-	-	100,000.00	(100,000.00)	(100,000.00)	
X	8840-2-0000-80-8665-6670	Inactive	Inactive.0	Asset Write Down Expense	-	-	-	-	-	
X	8840-2-0000-80-8665-6671	Inactive	Inactive.1	Regulatory Asset Write Down	-	-	-	-	-	
X	8840-2-0000-80-8670-9210	Inactive	Inactive.0	Gain/Loss Foreign Exchange	-	-	-	-	-	
X	8840-2-0000-80-8710-4090	Inactive	Inactive.0	Federal Income Tax	-	-	-	-	-	
X	8840-2-0000-80-8710-4091	Inactive	Inactive.1	Fed Inc Tx-Prior Years	-	-	-	-	-	
X	8840-2-0000-80-8710-4092	Inactive	Inactive.2	Inc Tax and Other Inc/Tax-Federal (BTL)	-	-	-	-	-	
X	8840-2-0000-80-8720-4011	Inactive	Inactive.1	Tx Oth Inc Tx-NH Bus Profit Tx	-	-	-	-	-	
	8840-2-0000-80-8720-4090	409	409.0	State Income Tax	-	176,400.00	-	176,400.00	176,400.00	
X	8840-2-0000-80-8720-4092	Inactive	Inactive.2	Inc Tax and Other Inc/Tax-Debt (BTL)	-	-	-	-	-	
X	8840-2-0000-80-8720-4094	Inactive	Inactive.4	State Income Tax - Prior yr	-	-	-	-	-	
	8840-2-0000-80-8760-4101	410	410.1	Def SIT Expense-Debit	-	712,325.86	164,330.98	547,994.88	547,994.88	
X	8840-2-0000-80-8760-4102	Inactive	Inactive.2	Prov for Def Inc Taxes Other Inc/Debt (BTL)	-	4,317,126.44	995,945.32	3,321,181.12	3,321,181.12	
X	8840-2-0000-80-8760-4104	410	410.4	Def SIT Expense-Debit	-	-	-	-	-	
	8840-2-0000-80-8760-4105	Inactive	Inactive.5	Def FIT Expense-Prior Year	-	-	-	-	-	
	8840-2-9800-69-5010-9200	920	920.0	Yes A&G salaries - IT	-	226,591.20	68,655.85	157,935.35	157,935.35	
X	8840-2-9800-69-5010-9201	Inactive	Inactive.1	Yes A&G Salaries - IT LU Headoffice	-	-	-	-	-	
	8840-2-9800-69-5010-9204	920	920.4	Yes A&G Salaries-IT LABS Head Office	-	67,929.76	-	67,929.76	67,929.76	
	8840-2-9800-69-5010-9206	920	920.6	Yes LABS US Bus lab alloc-Corp IT	-	-	-	-	-	
X	8840-2-9800-69-5010-9220	922	922.0	Yes Admin Exp Tran CR - Credit IT	-	-	16,163.93	(16,163.93)	(16,163.93)	
	8840-2-9800-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-	
X	8840-2-9800-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-	
X	8840-2-9800-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion - IT	-	-	-	-	-	
X	8840-2-9800-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax - IT	-	-	-	-	-	
X	8840-2-9800-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop - IT	-	-	-	-	-	
X	8840-2-9800-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-	
	8840-2-9800-69-5130-9210	921	921.0	Office Supplies-IT	-	166,787.06	89,657.80	77,129.26	77,129.26	
	8840-2-9800-69-5130-9215	921	921.5	Office supplies & exp IT LU Headoffice	-	3,725.22	-	3,725.22	3,725.22	
	8840-2-9800-69-5130-9216	921	921.6	Meals & Entertain IT LU HO	-	89.69	-	89.69	89.69	
	8840-2-9800-69-5131-9211	921	921.1	Travel-IT	-	998.72	-	998.72	998.72	
	8840-2-9800-69-5131-9212	921	921.2	Utilities - IT	-	10,350.24	530.43	9,819.81	9,819.81	
	8840-2-9800-69-5131-9213	921	921.3	Communications - IT	-	16,915.44	-	16,915.44	16,915.44	
	8840-2-9800-69-5131-9215	921	921.5	Training	-	307.08	-	307.08	307.08	
	8840-2-9800-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit IT	-	-	26,853.41	(26,853.41)	(26,853.41)	
	8840-2-9800-69-5200-9230	923	923.0	Outsided services-IT	-	43,391.78	12,681.36	30,710.42	30,710.42	
X	8840-2-9800-69-5200-9236	Inactive	Inactive.0	LABS US Bus admin alloc-Corp IT	-	-	-	-	-	
	8840-2-9800-69-7360-9230	923	923.0	Legal Services - IT	-	-	-	-	-	
	8840-2-9801-69-5010-9204	920	920.4	Yes A&G Salaries - Transition LABS Headoffice	-	115,813.03	-	115,813.03	115,813.03	
	8840-2-9801-69-5010-9206	920	920.6	Yes LABS US Bus lab alloc-Bus IT	-	-	-	-	-	
	8840-2-9801-69-5130-9215	921	921.5	Office Supplies & exp - Transition LU HO	-	68.11	-	68.11	68.11	
	8840-2-9801-69-5200-9230	923	923.0	Outside Services - Transition	-	5,413.67	-	5,413.67	5,413.67	
	8840-2-9801-69-5200-9236	923	923.6	LABS US Bus admin alloc-Bus IT	-	-	-	-	-	
X	8840-2-9810-69-5010-9200	920	920.0	Yes A&G salaries - HR LU Headoffice	-	614,318.48	187,327.29	426,991.19	426,991.19	
	8840-2-9810-69-5010-9201	Inactive	Inactive.1	Yes A&G Salaries-HR LABS Head Office	-	-	-	-	-	
	8840-2-9810-69-5010-9204	920	920.4	Yes A&G Salaries-HR LABS Head Office	-	6,388.44	145.19	6,243.25	6,243.25	
	8840-2-9810-69-5010-9220	922	922.0	Yes Admin Exp Tran CR - Credit HR	-	-	13,632.06	(13,632.06)	(13,632.06)	
	8840-2-9810-69-5040-4080	408	408.0	Social Security Taxes	-</					



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	8840-2-9810-69-5131-9211	921	921.1	Travel-HR	-	3,652.11	-	3,652.11	3,652.11
	8840-2-9810-69-5131-9212	921	921.2	Utilities - HR	-	17,534.36	1,237.68	16,296.68	16,296.68
	8840-2-9811-69-5010-9213	921	921.3	Communication	-	-	-	-	-
	8840-2-9810-69-5131-9214	921	921.4	Dues & Membership Fees	-	-	-	-	-
	8840-2-9810-69-5131-9215	921	921.5	Training	-	4,679.78	-	4,679.78	4,679.78
	8840-2-9810-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit HR	-	-	13,084.55	(13,084.55)	(13,084.55)
	8840-2-9810-69-5200-9230	923	923.0	Outsided services-HR	-	85,813.25	241.50	85,571.75	85,571.75
	8840-2-9810-69-7030-9200	920	920.0	LTP Expense	-	-	-	-	-
X	8840-2-9810-69-7360-9230	Inactive	Inactive.0	Legal Services - HR	-	-	-	-	-
	8840-2-9811-69-5010-9204	920	920.4	A&G Salaries - Payroll&HRIS LABS Headoffice	-	33,863.35	-	33,863.35	33,863.35
	8840-2-9811-69-5010-9205	920	920.5	LABS US Bus lab alloc-Total Rewards	-	-	-	-	-
	8840-2-9811-69-5130-9215	921	921.5	Office Supplies & exp - Payroll&HRIS LU HO	-	312.62	-	312.62	312.62
	8840-2-9811-69-5200-9236	923	923.6	LABS US Bus adm alloc-Total Rewards	-	63.90	-	63.90	63.90
	8840-2-9812-69-5010-9204	920	920.4	A&G Salaries - Training&DevLABS Headoffice	-	5,140.26	-	5,140.26	5,140.26
	8840-2-9812-69-5130-9215	921	921.5	Office Supplies & exp - Executive LU HO	-	4,309.07	-	4,309.07	4,309.07
	8840-2-9812-69-5130-9216	921	921.6	Meals & Entertain LABS Training&Development	-	414.09	-	414.09	414.09
	8840-2-9812-69-5131-9211	921	921.1	Travel LABS Training&Development	-	3,543.97	-	3,543.97	3,543.97
X	8840-2-9812-69-5200-9220	Inactive	Inactive.0	Outside Services - Training&Dev LU HO	-	-	-	-	-
	8840-2-9815-69-5010-9200	920	920.0	A&G Salaries - Environmental/Health& Safety	-	494,000.33	164,333.51	329,666.82	329,666.82
X	8840-2-9815-69-5010-9201	Inactive	Inactive.1	A&G Salaries - EHS&S LU Headoffice	-	-	-	-	-
	8840-2-9815-69-5010-9204	920	920.4	EHSS LABS Labor Corp. Account	-	12,978.66	-	12,978.66	12,978.66
	8840-2-9815-69-5010-9206	920	920.6	LABS US Bus lab alloc-EHSS	-	-	-	-	-
	8840-2-9815-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit EH&S	-	-	16,690.24	(16,690.24)	(16,690.24)
X	8840-2-9815-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9815-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9815-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion-Environmental	-	-	-	-	-
X	8840-2-9815-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax-Environmental	-	-	-	-	-
X	8840-2-9815-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop-Environmental	-	-	-	-	-
X	8840-2-9815-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
	8840-2-9815-69-5130-9210	921	921.0	Office Supplies-Environmental/Health& Safety	-	282,198.60	21,515.40	260,683.20	260,683.20
	8840-2-9815-69-5130-9215	921	921.5	Office Supplies & Expense EHSS LU Head Office	-	6,061.71	-	6,061.71	6,061.71
	8840-2-9815-69-5130-9216	921	921.6	Meals & Entertain. EHSS LU Head Office	-	869.92	-	869.92	869.92
	8840-2-9815-69-5131-9211	921	921.1	Utilities - EHSS	-	6,752.73	821.52	5,931.21	5,931.21
	8840-2-9815-69-5131-9212	921	921.2	Utilities - EHSS	-	8,767.17	707.25	8,059.92	8,059.92
	8840-2-9815-69-5131-9213	921	921.3	Communication	-	0.01	0.01	-	-
	8840-2-9815-69-5131-9214	921	921.4	Dues & Membership Fees	-	925.87	0.01	925.86	925.86
	8840-2-9815-69-5131-9215	921	921.5	Training	-	8,682.01	0.01	8,682.00	8,682.00
	8840-2-9815-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit	-	0.01	31,029.53	(31,029.52)	(31,029.52)
	8840-2-9815-69-5200-9230	923	923.0	Outsided services-Environmental/Health& Safety	-	62,857.79	8,961.90	53,895.89	53,895.89
	8840-2-9815-69-5200-9236	923	923.6	LABS US Bus adm alloc-EHSS	-	-	-	-	-
X	8840-2-9815-69-7360-9230	Inactive	Inactive.0	Legal Services - EHSS	-	-	-	-	-
	8840-2-9820-69-5010-9200	920	920.0	A&G salaries - Finance and Admin	-	1,109,361.05	321,465.75	787,895.30	787,895.30
	8840-2-9820-69-5010-9201	920	920.1	A&G Salaries - Fin & Adm LU Headoffice	-	-	75.17	(75.17)	(75.17)
X	8840-2-9820-69-5010-9202	Inactive	Inactive.2	A&G Salaries - Fin & Adm APUC Headoffice	-	-	-	-	-
X	8840-2-9820-69-5010-9204	Inactive	Inactive.4	A&G Salaries-Fin & Admin LABS Head Office	-	-	-	-	-
	8840-2-9820-69-5010-9205	920	920.5	LABS Corporate Service Labour allocation	-	212,699.48	-	212,699.48	212,699.48
	8840-2-9820-69-5010-9207	920	920.7	LABS US Corp adm alloc-Finance	-	-	-	-	-
	8840-2-9820-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit Finance	-	7,807.68	47,783.37	(39,975.69)	(39,975.69)
X	8840-2-9820-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9820-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9820-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion	-	-	-	-	-
X	8840-2-9820-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax	-	-	-	-	-
X	8840-2-9820-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop	-	-	-	-	-
	8840-2-9820-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
	8840-2-9820-69-5130-9210	921	921.0	Office Supplies-Finance and Admin	-	143,244.54	28,419.08	114,825.46	114,825.46
	8840-2-9820-69-5130-9215	921	921.5	Office supplies & exp Fin & Adm LU Headoffice	-	14,015.89	-	14,015.89	14,015.89
	8840-2-9820-69-5130-9216	921	921.6	Meals & Entertain Fin & Adm LU HO	-	371.15	-	371.15	371.15
X	8840-2-9820-69-5130-9217	Inactive	Inactive.7	Office supplies & exp Fin & Adm APUC Headoffice	-	-	-	-	-
X	8840-2-9820-69-5130-9218	Inactive	Inactive.8	Office supplies & exp Fin & Adm APCO Headoffice	-	-	-	-	-
X	8840-2-9820-69-5130-9219	Inactive	Inactive.9	Meals & Entertain Fin & Adm APUC HO	-	-	-	-	-
	8840-2-9820-69-5131-9211	921	921.1	Travel-Finance	-	1,390.87	392.66	998.21	998.21
	8840-2-9820-69-5131-9212	921	921.2	Utilities - Finance	-	49,680.68	2,652.17	47,028.51	47,028.51
	8840-2-9820-69-5131-9213	921	921.3	Communication	-	-	-	-	-
	8840-2-9820-69-5131-9214	921	921.4	Dues & Membership Fees	-	346.50	-	346.50	346.50
	8840-2-9820-69-5131-9215	921	921.5	Training	-	3,114.98	-	3,114.98	3,114.98
	8840-2-9820-69-5131-9216	921	921.6	Postage	-	4,927.50	-	4,927.50	4,927.50
	8840-2-9820-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Finance	-	-	101,008.46	(101,008.46)	(101,008.46)
	8840-2-9820-69-5200-9230	923	923.0	Outsided services-Finance and Admin	-	81,330.70	60,000.00	21,330.70	21,330.70
	8840-2-9820-69-5200-9237	923	923.7	LABS US Corp adm alloc-Finance	-	-	-	-	-
	8840-2-9820-69-5280-9240	924	924.0	Insurance	-	-	-	-	-
	8840-2-9820-69-5615-9302	930	930.2	Miscellaneous General Expenses	-	91.96	-	91.96	91.96
	8840-2-9820-69-5680-4080	408	408.0	Property Tax	-	-	-	-	-
X	8840-2-9820-69-7360-9230	Inactive	Inactive.0	Legal Expense - Finance	-	-	-	-	-
	8840-2-9820-69-7450-4265	426	426.5	Other Deductions	-	-	-	-	-
X	8840-2-9821-69-5010-9204	Inactive	Inactive.4	A&G Salaries - Risk Management LABS Headoffice	-	-	-	-	-
X	8840-2-9821-69-5010-9205	Inactive	Inactive.5	LABS Corporate Service Labour allocation	-	-	-	-	-
X	8840-2-9822-69-5010-9204	Inactive	Inactive.4	A&G Salaries - Treasury LABS Headoffice	-	-	-	-	-
	8840-2-9822-69-5010-9205	920	920.5	LABS Corporate Service Labour allocation	-	53,702.95	-	53,702.95	53,702.95
	8840-2-9823-69-5010-9200	920	920.0	A&G salaries - Legal	-	235,278.65	78,636.53	156,642.12	156,642.12
X	8840-2-9823-69-5010-9204	Inactive	Inactive.4	A&G Salaries - Legal LABS Headoffice	-	-	-	-	-
	8840-2-9823-69-5010-9205	920	920.5	LABS Corporate Service Labour allocation	-	13,631.19	-	13,631.19	13,631.19
	8840-2-9823-69-5010-9207	920	920.7	LABS US Corp lab alloc-Legal	-	-	-	-	-
	8840-2-9823-69-5010-9210	922	922.0	Admin Exp Tran CR - Credit Legal	-	14,680.04	37,264.65	(22,584.61)	(22,584.61)
	8840-2-9823-69-5130-9210	921	921.0	Office Supplies-Legal	-	6,087.84	181.29	5,906.55	5,906.55
	8840-2-9823-69-5130-9216	921	921.6	Meals	-	0.01	0.01	-	-
	8840-2-9823-69-5131-9211	921	921.1	Travel	-	0.01	0.01	-	-
	8840-2-9823-69-5131-9212	921	921.2	Utilities - Legal	-	5,844.78	353.62	5,491.16	5,491.16
	8840-2-9823-69-5131-9213	921	921.3	Communication	-	0.01	0.01	-	-
	8840-2-9823-69-5131-9214	921	921.4	Dues & Membership Fees	-	0.01	0.01	-	-
	8840-2-9823-69-5131-9215	921	921.5	Training	-	0.01	0.01	-	-
	8840-2-9823-69-5131-9216	921	921.6	Postage	-	0.01	0.01	-	-
	8840-2-9823-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit	-	0.01	34,503.65	(34,503.64)	(34,503.64)
	8840-2-9823-69-5200-9230	923	923.0	Outsided services-Legal	-	38,930.98	5,880.55	33,050.43	33,050.43
	8840-2-9823-69-5200-9237	923	923.7	LABS US Corp adm alloc-Legal	-	-	-	-	-
	8840-2-9823-69-7450-4265	426	426.5	Other Deductions	-	0.01	0.01	-	-
X	8840-2-9824-69-5010-9204	Inactive	Inactive.4	A&G Salaries - Internal Audit LABS Headoffice	-	-	-	-	-
	8840-2-9824-69-5010-9205	920	920.5	LABS Corporate Service Labour allocation	-	18,359.77	-	18,359.77	18,359.77
	8840-2-9824-69-5010-9207	920	920.7	LABS US Corp lab alloc-Internal Audit	-	-	-	-	-
	8840-2-9824-69-5130-9215	921	921.5	Office Supplies & Exp - Internal Audit LU HO	-	1,911.06	-	1,911.06	1,911.06
	8840-2-9824-69-5130-9216	921	921.6	Meals& Entertain - Internal Audit LU HO	-	299.04	-	299.04	299.04
	8840-2-9824-69-5131-9211	921	921.1	Travel - Internal Audit	-	809.39	-	809.39	809.39
	8840-2-9824-69-5200-9230	923	923.0	Outside Services - Internal Audit	-	744.75	-	744.75	744.75
	8840-2-9824-69-5200-9237	923	923.7	LABS US Corp adm alloc-Internal Audit	-	-	-	-	-
	8840-2-9825-69-5010-9200	920	920.0	A&G Salaries - Purchasing	-	144,026.28	40,286.05	103,740.23	103,740.23
	8840-2-9825-69-5010-9204	920	920.4	A&G Salaries - Purchasing LABS Headoffice	-	13,828.11	-	13,828.11	13,828.11
	8840-2-9825-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit Purchasing	-	-	38,535.90	(38,535.90)	(38,535.90)
	8840-2-9825-69-5130-9210	921	921.0	Office Supplies-Purchasing	-	5,868.14	60.39	5,807.75	5,807.75
	8840-2-9825-69-5130-9215	921	921.5	Office Supplies & exp - Purchasing LU HO	-	51.79	-	51.79	51.79
	8840-2-9825-69-5130-9216	921	921.6	Meals	-	79.39	-	79.39	79.39
	8840-2-9825-69-5131-9211	921	921.1	Travel - Procurement	-	759.61	-	759.61	759.61
	8840-2-9825-69-5131-9212	921	921.2	Utilities - Procurement	-	8,767.17	530.43	8,236.74	8,236.74
	8840-2-9825-69-5131-9213	921	921.3	Communication	-	-	-	-	-
	8840-2-9825-69-5131-9214	921	921.4	Dues & Membership Fees	-	-	-	-	-
	8840-2-9825-69-5131-9215	921	921.5	Training	-	-	-	-	-
	8840-2-9825-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Purchasing	-	-	45,837.43	(45,837.43)	(45,837.43



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X	8840-2-9830-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9830-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9830-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion	-	-	-	-	-
X	8840-2-9830-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax	-	-	-	-	-
X	8840-2-9830-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop	-	-	-	-	-
X	8840-2-9830-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
	8840-2-9830-69-5130-9210	921	921.0	Office Supplies-Regulatory	-	42,646.03	17,500.00	25,146.03	25,146.03
	8840-2-9830-69-5130-9215	921	921.5	Office supplies & exp Regulatory LU Headoffice	-	40.87	-	40.87	40.87
	8840-2-9830-69-5130-9216	921	921.6	Meals & Entertain Regulatory LU HO	-	215.71	-	215.71	215.71
	8840-2-9830-69-5131-9211	921	921.1	Travel-Regulatory	-	2,271.43	-	2,271.43	2,271.43
	8840-2-9830-69-5131-9212	921	921.2	Utilities - Regulatory	-	14,611.98	884.06	13,727.92	13,727.92
	8840-2-9830-69-5131-9215	921	921.5	Training	-	0.01	0.01	-	-
	8840-2-9830-69-5131-9216	921	921.6	Postage	-	0.01	0.01	-	-
	8840-2-9830-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit	-	0.01	0.01	-	-
	8840-2-9830-69-5200-9230	923	923.0	Outsided services-Regulatory	-	3,187.01	886.98	2,300.03	2,300.03
	8840-2-9830-69-5610-9280	928	928.0	Regulatory Commission Expense	-	0.01	0.01	-	-
X	8840-2-9830-69-7360-9230	Inactive	Inactive.0	Legal Expense - Regulatory	-	-	-	-	-
	8840-2-9835-69-5010-9200	920	920.0	A&G Salaries - Energy Procurement	Yes	914,846.07	273,261.95	641,584.12	641,584.12
	8840-2-9835-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit EE	Yes	51,708.68	145,813.55	(94,104.87)	(94,104.87)
X	8840-2-9835-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9835-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9835-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion	-	-	-	-	-
X	8840-2-9835-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax	-	-	-	-	-
X	8840-2-9835-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop	-	-	-	-	-
X	8840-2-9835-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
	8840-2-9835-69-5130-9210	921	921.0	Office Supplies-Energy Procurement	-	36,570.46	9,931.67	26,638.79	26,638.79
	8840-2-9835-69-5131-9211	921	921.1	Travel - Energy Procurement	-	-	-	5,152.51	5,152.51
	8840-2-9835-69-5131-9212	921	921.2	Utilities - Energy Procurement	-	40,913.50	3,005.79	37,907.71	37,907.71
	8840-2-9835-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit EE	-	-	163,897.81	(163,897.81)	(163,897.81)
	8840-2-9835-69-5200-9230	923	923.0	Outsided services-Energy Procurement	-	381,674.05	-	381,674.05	381,674.05
X	8840-2-9840-69-5010-9200	Inactive	Inactive.0	A&G Salaries - Procurement/Supply Chain	Yes	-	-	-	-
	8840-2-9840-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit BD	Yes	-	-	-	-
X	8840-2-9840-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9840-69-5130-9210	Inactive	Inactive.0	Office Supplies-Procurement/Supply Chain	-	-	-	-	-
	8840-2-9840-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit BD	-	-	6,004.45	(6,004.45)	(6,004.45)
X	8840-2-9840-69-5200-9230	Inactive	Inactive.0	Outsided services-Procurement/Supply Chain	-	-	-	-	-
X	8840-2-9850-69-5010-9200	Inactive	Inactive.0	A&G salaries - Operations	Yes	-	-	-	-
	8840-2-9850-69-5010-9201	920	920.1	A&G Salaries - Operations LU Headoffice	Yes	115,522.55	-	115,522.55	115,522.55
	8840-2-9850-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit Oper	Yes	67,110.30	154,061.55	(86,951.25)	(86,951.25)
X	8840-2-9850-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9850-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9850-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion-Procurement	-	-	-	-	-
X	8840-2-9850-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax-Procurement	-	-	-	-	-
X	8840-2-9850-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop-Procurement	-	-	-	-	-
X	8840-2-9850-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
	8840-2-9850-69-5130-9210	921	921.0	Office Supplies-Operations	-	10,831.32	-	10,831.32	10,831.32
	8840-2-9850-69-5130-9215	921	921.5	Office supplies & exp Operations LU Headoffice	-	2,865.47	-	2,865.47	2,865.47
	8840-2-9850-69-5130-9216	921	921.6	Meals & Entertain Operations LU HO	-	1,182.25	-	1,182.25	1,182.25
	8840-2-9850-69-5131-9211	921	921.1	Travel-Operations	-	11,301.54	2,263.50	9,038.04	9,038.04
	8840-2-9850-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Oper	-	-	1,779,686.17	(1,779,686.17)	(1,779,686.17)
	8840-2-9850-69-5200-9230	923	923.0	Outsided services-Operations	-	10,425.51	-	10,425.51	10,425.51
X	8840-2-9850-69-7360-9230	Inactive	Inactive.0	Legal Expense - Operations	-	-	-	-	-
	8840-2-9852-51-5010-8740	874	874.0	Mains & Service Labor	Yes	-	-	-	-
	8840-2-9852-51-5010-8780	878	878.0	Meter & House Regulator - Labor	Yes	-	-	-	-
	8840-2-9852-51-5010-8790	879	879.0	Customer Installations - Labor	Yes	-	-	-	-
	8840-2-9852-51-5010-8800	880	880.0	Other Expenses - Labor	Yes	-	-	-	-
	8840-2-9852-51-5430-8790	879	879.0	Customer Installations Expense	-	-	-	-	-
	8840-2-9852-51-5435-8800	880	880.0	Other Expenses	-	-	-	-	-
	8840-2-9852-51-5436-8740	874	874.0	Mains & Services Expense	-	23.50	-	23.50	23.50
	8840-2-9852-51-5437-8780	878	878.0	Meter & House Regulator Expenses	-	-	-	-	-
	8840-2-9852-56-5010-8860	886	886.0	Maint of Structures & Improvements - Labor	Yes	-	-	-	-
	8840-2-9852-56-5010-8870	887	887.0	Maint of mains Labor	Yes	-	-	-	-
	8840-2-9852-56-5010-8920	892	892.0	Maint of Services - Labor	Yes	-	-	-	-
	8840-2-9852-56-5010-8930	893	893.0	Maint of Meters & House Regulators - Labor	Yes	-	-	-	-
	8840-2-9852-56-5010-8940	894	894.0	Maint of Other Eqt Labor	Yes	-	-	-	-
	8840-2-9852-56-5210-8860	886	886.0	Maint of Structures & Improvements	-	-	-	-	-
	8840-2-9852-56-5210-8870	887	887.0	Main of Mains Expense	-	195.48	-	195.48	195.48
	8840-2-9852-56-5210-8920	892	892.0	Maint of Services Expense	-	-	-	-	-
	8840-2-9852-56-5210-8930	893	893.0	Maint of Meters & House Regulators Exp	-	-	-	-	-
	8840-2-9852-56-5210-8940	894	894.0	Maint of Other Eqt Exp	-	-	-	-	-
	8840-2-9852-69-5010-9020	902	902.0	Meter Reading - Labor	Yes	-	-	-	-
	8840-2-9852-69-5010-9030	903	903.0	Customer Records & Collection Labor	Yes	-	-	-	-
	8840-2-9852-69-5010-9220	922	922.0	Admin Credit	Yes	-	-	-	-
	8840-2-9852-69-5130-9210	921	921.0	Office Supplies	-	-	-	-	-
	8840-2-9852-69-5130-9215	921	921.5	Office supplies & exp OPS Gas HO	-	-	-	-	-
	8840-2-9852-69-5130-9216	921	921.6	Meals	-	-	-	-	-
	8840-2-9852-69-5131-9211	921	921.1	Travel	-	810.73	946.66	(135.93)	(135.93)
	8840-2-9852-69-5131-9212	921	921.2	Utilities	-	-	-	-	-
	8840-2-9852-69-5131-9213	921	921.3	Communication	-	-	-	-	-
	8840-2-9852-69-5131-9214	921	921.4	Dues & Membership Fees	-	4,000.00	-	4,000.00	4,000.00
	8840-2-9852-69-5131-9215	921	921.5	Training	-	-	-	-	-
	8840-2-9852-69-5200-9220	922	922.0	Admin Credit	-	3,999.68	343,327.03	(339,327.35)	(339,327.35)
	8840-2-9852-69-5200-9230	923	923.0	Outside Services & Expenses	-	2,901.37	508.50	2,392.87	2,392.87
	8840-2-9852-69-5250-9020	902	902.0	Meter Reading Expenses	-	-	-	-	-
	8840-2-9852-69-5250-9030	903	903.0	Customer Records & Collection Expenses	-	-	-	-	-
	8840-2-9853-51-5010-7100	710	710.0	Operation Supervision & Engineering	Yes	-	-	-	-
	8840-2-9853-51-5010-7170	717	717.0	Liquefied Petroleum Gas	Yes	-	-	-	-
	8840-2-9853-51-5010-7280	728	728.0	Liquefied Petroleum Gas	Yes	-	-	-	-
	8840-2-9853-51-5010-7350	735	735.0	Misc Production Expense	-	673.39	-	673.39	673.39
	8840-2-9853-51-5010-8740	874	874.0	Oper Dist Load Dispatching	Yes	-	-	-	-
	8840-2-9853-51-5010-8740	874	874.0	Mains & Services Labor	Yes	-	-	-	-
	8840-2-9853-51-5010-8750	875	875.0	Distribution Measuring Labor	Yes	-	-	-	-
	8840-2-9853-51-5010-8800	880	880.0	Other Expenses Labor	Yes	-	-	-	-
	8840-2-9853-56-5010-8700	870	870.0	Operations Supervision & Engineering	Yes	-	-	-	-
	8840-2-9853-56-5010-8920	892	892.0	Maint of Services Labor	Yes	-	-	-	-
	8840-2-9853-69-5010-9200	920	920.0	Admin & General Salaries	Yes	-	-	-	-
	8840-2-9853-69-5010-9220	922	922.0	Admin Exp Transferred - Credit	Yes	-	-	-	-
	8840-2-9854-51-5010-8740	874	874.0	Mains & Service Expenses-Labor	Yes	-	-	-	-
	8840-2-9854-51-5436-8740	874	874.0	Mains & Service Expenses	-	-	-	-	-
	8840-2-9854-56-5010-8700	870	870.0	Operations Supervision & Engineering-Labor	Yes	-	-	-	-
	8840-2-9854-56-5010-8870	887	887.0	Maint of Mains-Labor	Yes	-	-	-	-
	8840-2-9854-56-5210-8870	887	887.0	Maint of Mains-Exp	Yes	-	-	-	-
	8840-2-9854-56-5435-8700	870	870.0	Operations Supervision & Engineering	Yes	1,475.60	-	1,475.60	1,475.60
	8840-2-9854-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit Engineering	Yes	-	-	-	-
X	8840-2-9854-69-5130-9210	921	921.0	Office Supplies & Expenses	-	-	-	-	-
	8840-2-9854-69-5130-9216	921	921.6	Meals & Entertainment	-	-	-	-	-
	8840-2-9854-69-5131-9211	921	921.1	Travel	-	-	-	-	-
	8840-2-9854-69-5131-9213	921	921.3	Communication	-	-	-	-	-
	8840-2-9854-69-5131-9214	921	921.4	Dues & Membership Fees	-	-	-	-	-
	8840-2-9854-69-5131-9215	921	921.5	Training-Engineering	-	-	-	-	-
	8840-2-9854-69-5131-9216	921	921.6	Postage	-	-	-	-	-
	8840-2-9854-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Engineering	-	-	332,179.53	(332,179.53)	(332,179.53)
	8840-2-9854-69-5200-9230	923	923.0	Outside Services	-	-	-	-	-
	8840-2-9854-69-7450-4265	426	426.5	Other Deductions	-	-	-	-	-
X	8840-2-9855-69-5010-9200	Inactive	Inactive.0	A&G salaries - Legal	Yes	-	-	-	-
X	8840-2-9855-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9855-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9855-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax-Legal	-	-	-	-	-
X	8840-2-9855-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
X	8840-2-9855-69-5130-9210	Inactive	Inactive.0	Office Supplies-Legal	-	-	-	-	-
X	8840-2-9855-69-5200-9230	Inactive	Inactive.0	Outsided services-Legal	-	-	-	-	-
	8840-2-9860-69-5010-9200	920	920.0	A&G salaries - Executive	Yes	560,165.24	165,768.25	394,396.99	394,396.99
	8840-2-9860-69-5010-9202	920	920.2	A&G Salaries - Executive APUC Headoffice	Yes	637,077.73	-	637,077.73	637,077.73
	8840-2-9860-69-5010-9204	920	920.4	A&G Salaries - Executive LABS Headoffice	-	-	-	41,192.88	41,192.88
	8840-2-9860-69-5010-								



X	8840-2-9860-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop	-	-	-	-	-
X	8840-2-9860-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
	8840-2-9860-69-5130-9210	921	921.0	Office Supplies - Executive	-	108,857.64	22,608.76	86,248.88	86,248.88
	8840-2-9860-69-5130-9215	921	921.5	Office & Supplies & Expense - Executive LU HO	-	81.92	-	81.92	81.92
	8840-2-9860-69-5130-9216	921	921.6	Meals & Entertainment - Executive LU HO	-	-	-	-	-
	8840-2-9860-69-5130-9217	921	921.7	Office supplies & exp Executive APUC Headoffice	-	20,615.25	20,615.25	-	-
X	8840-2-9860-69-5130-9219	Inactive	Inactive.9	Meals & Entertain Executive APUC HO	-	-	-	-	-
	8840-2-9860-69-5131-9211	921	921.1	Travel	-	3,752.61	-	3,752.61	3,752.61
	8840-2-9860-69-5131-9212	921	921.2	Utilities - Executive/ Business Development	-	11,689.59	176.81	11,512.78	11,512.78
	8840-2-9860-69-5131-9213	921	921.3	Communication	-	-	-	-	-
	8840-2-9860-69-5131-9214	921	921.4	Dues & Membership Fees	-	26,209.60	-	26,209.60	26,209.60
	8840-2-9860-69-5131-9215	921	921.5	Training	-	437.50	-	437.50	437.50
	8840-2-9860-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Exec	-	-	86,949.39	(86,949.39)	(86,949.39)
	8840-2-9860-69-7450-4265	426	426.5	Other Deductions	-	-	-	-	-
	8840-2-9865-69-5010-9010	901	901.0	Supervision	-	1,404.70	0.01	1,404.69	1,404.69
	8840-2-9865-69-5010-9030	903	903.0	Customer Records & Collections Expenses - Labor	-	0.01	0.01	-	-
	8840-2-9865-69-5010-9090	909	909.0	Info & Insr Advertising - Labor	-	-	-	-	-
	8840-2-9865-69-5010-9100	910	910.0	Misc Customer Service & Info Exp Labor	-	0.01	0.01	-	-
	8840-2-9865-69-5010-9120	912	912.0	Demonstrating & Selling Exp Labor	-	0.01	0.01	-	-
	8840-2-9865-69-5010-9130	913	913.0	Advertising Expenses - Labor	-	-	-	-	-
	8840-2-9865-69-5010-9200	920	920.0	Admin Labor	-	-	-	-	-
	8840-2-9865-69-5010-9201	920	920.1	A&G Salaries - Customer Service LU Headoffice	-	1,027.60	-	1,027.60	1,027.60
	8840-2-9865-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit Customer Care	-	897.16	2,499.20	(1,602.04)	(1,602.04)
X	8840-2-9865-69-5040-4080	Inactive	Inactive.0	Social Security Taxes	-	-	-	-	-
X	8840-2-9865-69-5041-4080	Inactive	Inactive.0	Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9865-69-5041-4081	Inactive	Inactive.1	Tx Oth Inc Tx-FICA Co Portion-Legal	-	-	-	-	-
X	8840-2-9865-69-5041-4082	Inactive	Inactive.2	Tx Oth Inc Tx-St Unempl Tax-Legal	-	-	-	-	-
X	8840-2-9865-69-5041-4083	Inactive	Inactive.3	Tx Oth Inc Tx-Mun Op Prop-Legal	-	-	-	-	-
X	8840-2-9865-69-5042-4080	Inactive	Inactive.0	Medicare	-	-	-	-	-
X	8840-2-9865-69-5130-9210	921	921.0	Office Supplies-Customer service	-	90,743.13	6,726.24	84,016.89	84,016.89
X	8840-2-9865-69-5130-9215	Inactive	Inactive.5	Office Supplies & Exp - Customer Svc. LU OH	-	-	-	-	-
	8840-2-9865-69-5130-9216	921	921.6	Meals & Entertainment - Customer Svc.LU OH	-	370.04	-	370.04	370.04
	8840-2-9865-69-5131-9211	921	921.1	Travel-Customer Service	-	4,829.19	-	4,829.19	4,829.19
	8840-2-9865-69-5131-9213	921	921.3	Communication Expense	-	-	-	-	-
	8840-2-9865-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Customer Care	-	-	8,693.71	(8,693.71)	(8,693.71)
	8840-2-9865-69-5200-9230	923	923.0	Outsided services-Customer service	-	161.56	9,012.96	(8,851.40)	(8,851.40)
	8840-2-9865-69-5250-9010	901	901.0	Customer Care Supervision Expenses	-	0.01	0.01	-	-
	8840-2-9865-69-5250-9030	903	903.0	Customer Records & Collections Expenses	-	72,348.24	0.01	72,348.23	72,348.23
	8840-2-9865-69-5250-9050	905	905.0	Misc Customer Accounts Expenses	-	0.01	0.01	-	-
	8840-2-9865-69-5390-9090	909	909.0	Info & Insr Advertising Expense	-	638.37	0.01	638.36	638.36
	8840-2-9865-69-5390-9100	910	910.0	Misc Customer Service & Information Expenses	-	0.01	0.01	-	-
	8840-2-9865-69-5390-9120	912	912.0	Demonstrating & Selling Exp	-	0.01	0.01	-	-
	8840-2-9865-69-5390-9130	913	913.0	Advertising Expenses	-	-	-	-	-
X	8840-2-9865-69-7360-9230	Inactive	Inactive.0	Legal Expense - Customer Service	-	-	-	-	-
	8840-2-9865-69-7450-4265	426	426.5	Other Deductions	-	0.01	0.01	-	-
	8840-2-9865-80-8660-9040	904	904.0	Uncollectible Accounts	-	0.01	0.01	-	-
	8840-2-9866-69-5010-9020	902	902.0	Meter Reading Expenses - Labor	-	-	-	-	-
	8840-2-9866-69-5010-9030	903	903.0	Customer Records & Collections Expenses - Labor	-	0.01	0.01	-	-
	8840-2-9866-69-5250-9020	902	902.0	Meter Reading Expenses	-	-	-	-	-
	8840-2-9866-69-5250-9030	903	903.0	Customer Records & Collections Expenses	-	0.01	0.01	-	-
	8840-2-9866-69-5250-9050	905	905.0	Misc Customer Accounts Expenses	-	0.01	0.01	-	-
	8840-2-9866-69-7450-4265	426	426.5	Other Deductions	-	0.01	0.01	-	-
	8840-2-9867-69-5010-9120	912	912.0	Demonstrating & Selling Exp Labor	-	0.01	0.01	-	-
	8840-2-9867-69-5010-9160	916	916.0	Misc Sales Expenses - Labor	-	0.01	0.01	-	-
	8840-2-9867-69-5010-9220	922	922.0	Admin Exp Tran CR - Credit Sales	-	3,399.94	12,544.51	(9,144.57)	(9,144.57)
	8840-2-9867-69-5130-9210	921	921.0	Office Supplies	-	668.21	0.01	668.20	668.20
	8840-2-9867-69-5130-9216	921	921.6	Meals	-	68.05	0.01	68.04	68.04
	8840-2-9867-69-5131-9211	921	921.1	Travel	-	1,456.33	0.01	1,456.32	1,456.32
	8840-2-9867-69-5131-9213	921	921.3	Communication	-	0.01	0.01	-	-
	8840-2-9867-69-5131-9214	921	921.4	Dues & Membership Fees	-	0.01	0.01	-	-
	8840-2-9867-69-5131-9215	921	921.5	Training	-	48.61	0.01	48.60	48.60
	8840-2-9867-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit Sales	-	-	261,684.00	(261,684.00)	(261,684.00)
	8840-2-9867-69-5200-9230	923	923.0	Outside Services	-	0.01	0.01	-	-
	8840-2-9867-69-5390-9120	912	912.0	Demonstrating & Selling Expense	-	8,064.00	0.01	8,063.99	8,063.99
	8840-2-9867-69-5390-9160	916	916.0	Misc Sales Expenses	-	692.37	0.01	692.36	692.36
	8840-2-9867-69-7450-4265	426	426.5	Other Deductions	-	0.01	0.01	-	-
	8840-2-9868-69-5010-9200	920	920.0	Admin & General Salaries	-	46,527.80	13,357.21	33,170.59	33,170.59
	8840-2-9868-69-5010-9201	920	920.1	A&G Salaries- LUC Strategic plan lab alloc	-	7,770.39	-	7,770.39	7,770.39
	8840-2-9868-69-5010-9220	922	922.0	Admin Exp Transferred - Credit	-	-	-	-	-
	8840-2-9868-69-5130-9210	921	921.0	Office Supplies Strategic Plan	-	-	-	-	-
	8840-2-9868-69-5130-9215	921	921.5	Office Supplies & Exp LUC Strategic plan	-	16.18	-	16.18	16.18
	8840-2-9868-69-5130-9216	921	921.6	Meals	-	1,927.93	0.01	1,927.92	1,927.92
	8840-2-9868-69-5131-9211	921	921.1	Travel	-	4,777.15	0.01	4,777.14	4,777.14
	8840-2-9868-69-5131-9213	921	921.3	Communication	-	0.01	0.01	-	-
	8840-2-9868-69-5131-9214	921	921.4	Dues & Membership Fees	-	2,000.01	0.01	2,000.00	2,000.00
	8840-2-9868-69-5131-9215	921	921.5	Training	-	52.51	0.01	52.50	52.50
	8840-2-9868-69-5131-9216	921	921.6	Postage Strategic plan	-	-	-	-	-
	8840-2-9868-69-5200-9220	922	922.0	Admin Expenses Transferred - Credit	-	-	1,440.19	(1,440.19)	(1,440.19)
	8840-2-9868-69-5200-9230	923	923.0	Outside Services	-	25,832.01	-	-	-
	8840-2-9868-69-5390-9120	912	912.0	Demonstrating & Selling Exp	-	406.01	-	406.01	406.01
	8840-2-9868-69-5610-9280	928	928.0	Regulatory Comm Exp Strat Plan	-	-	-	-	-
	8840-2-9868-69-7450-4261	426	426.1	Charitable Donations	-	5,274.72	0.01	5,274.71	5,274.71
	8840-2-9868-69-7450-4264	426	426.4	Political Contributions	-	11,414.16	0.01	11,414.15	11,414.15
	8840-2-9868-69-7450-4265	426	426.5	Other Deductions	-	0.01	0.01	-	-
	8840-2-9868-69-7450-4266	426	426.6	Civic	-	7,793.62	742.08	7,051.54	7,051.54
X	8840-2-9870-69-5010-9204	Inactive	Inactive.4	A&G Salaries-Investor Relations LABS Head Office	-	-	-	-	-
	8840-2-9870-69-5010-9205	920	920.5	LABS Corporate Service Labour allocation	-	36,235.02	-	36,235.02	36,235.02
X	8840-2-9870-69-5130-9217	Inactive	Inactive.7	Office supplies&exp Investor Relat APUC Headoffice	-	-	-	-	-
X	8840-2-9870-69-5130-9219	Inactive	Inactive.9	Meals & Entertain Investor Relations APUC HO	-	-	-	-	-
Total					(0.05)	2,579,582,278.00	#####	0.05	(0.00)



Docket No. DG 22-041  
Direct Testimony of Faisal Deen Arif  
and Mark Thompson  
Attachment 4  
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Docket No. DG 17-048  
Attachment DSB/DSB-2  
Schedule RR-K-3-08  
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System: TRIAL BALANCE SUMMARY FOR 2016  
Liberty Utilities New Hampshire  
General Ledger

1/24/2017 9:58:39 AM Page:

1 User Date: 1/24/2017 User ID: SBILLECI

		From:	To:	Date:	1/1/2016		12/31/2016	Sorted By:	Company
Account:		8843- - - - -	- - - - -	Include:	Posting, Inactive, Zero Balance/No Trx	Print Currency In: Functional (Z-USS)			
Inactive	Account	3-Digit Ke	4-Digit Key	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	8843-2-0000-10-1010-1350	135	135.0	Working Funds	12,893.01	-	-	2,291,225.70	2,314,118.71
	8843-2-0000-10-1020-1310	131	131.0	Cash - JP Morgan	9,215.75	-	-	2,271,487.48	27,189.43
	8843-2-0000-10-1101-1425	142	142.5	Accounts Receivable-Pro Pack	51,026.65	-	-	3,137,686.40	60,402.92
	8843-2-0000-10-1102-1440	144	144.0	Accum Prov Uncollectable Accounts	(39,756.21)	-	-	24,836.15	24,909.91
X	8843-2-0000-10-1161-1430	Inactive	Inactive.0	Due From Vendor	-	-	-	-	-
	8843-2-0000-10-1162-1730	173	173.0	Accrued Utility Revenue	248,500.88	-	-	1,999,770.02	254,569.57
X	8843-2-0000-10-1163-1422	Inactive	Inactive.2	Deferred Working Capital - Winter	-	-	-	-	503,070.45
X	8843-2-0000-10-1163-1424	Inactive	Inactive.4	Deferred Working Capital - Summer	-	-	-	-	-
X	8843-2-0000-10-1163-1754	Inactive	Inactive.4	Deferred Bad Debt - Summer	-	-	-	-	-
X	8843-2-0000-10-1163-1755	Inactive	Inactive.5	Deferred Reserve EE	-	-	-	-	-
X	8843-2-0000-10-1169-1756	Inactive	Inactive.6	Deferred RIJAP	-	-	-	-	-
X	8843-2-0000-10-1230-1903	Inactive	Inactive.3	Accum Def Inc Taxes Asset (Current)	-	-	-	-	-
	8843-2-0000-10-1240-1650	165	165.0	Prepays	31,637.63	-	-	34,195.02	(6,055.84)
	8843-2-0000-10-1240-1653	165	165.3	Prepaid Taxes-Mun-Property-Oper	50,498.32	-	-	144,855.14	15,634.98
X	8843-2-0000-10-1250-1840	Inactive	Inactive.0	Misc Billing Clearing	-	-	-	-	66,133.30
X	8843-2-0000-10-1251-1849	Inactive	Inactive.9	Operating Clearing	-	-	-	-	-
	8843-2-0000-10-1380-1540	154	154.0	Plant Materials and Operating Supplies	97,549.11	-	-	20,862.91	123,863.06
	8843-2-0000-10-1380-1630	163	163.0	Stores Expense Undistributed	-	-	-	1,749.37	-
	8843-2-0000-10-1380-1641	164	164.1	Fuel Stock - Propane	234,117.63	-	-	198,080.54	252,317.14
X	8843-2-0000-10-1380-1642	Inactive	Inactive.2	UG Storage-Liquefied Nat Gas	-	-	-	-	-
	8843-2-0000-10-1610-1050	105	105.0	Plant Held for future use	418,384.21	-	-	-	418,384.21
	8843-2-0000-10-1615-1010	Inactive	Inactive.0	Plant	-	-	-	-	-
	8843-2-0000-10-1615-1060	106	106.0	Plant in Service-not classified	-	-	-	237,340.86	-
	8843-2-0000-10-1615-1830	183	183.0	Preliminary Survey & Investigation Charges	27,949.81	-	-	929.71	15,462.49
	8843-2-0000-10-1615-3190	319	319.0	Property, Plant and Equipment	335,420.64	-	-	-	335,420.64
	8843-2-0000-10-1615-3760	376	376.0	T&D-Mains-STL	127,028.08	-	-	-	127,028.08
	8843-2-0000-10-1615-3761	376	376.1	T&D-Mains-OTH	625.50	-	-	-	625.50
	8843-2-0000-10-1615-3762	376	376.2	T&D-MainsPLST	2,116,635.85	-	-	173,745.68	2,290,381.53
	8843-2-0000-10-1615-3763	376	376.3	T&D-Mains-CI	8,887.69	-	-	-	8,887.69
	8843-2-0000-10-1615-3764	376	376.4	T&D-Mains-Valve >4"	7,061.25	-	-	-	7,061.25
	8843-2-0000-10-1615-3780	378	378.0	T&D-M&R Equipment	15,020.00	-	-	-	15,020.00
	8843-2-0000-10-1615-3800	380	380.0	T&D-Gas Services-STL	12,425.39	-	-	-	12,425.39
	8843-2-0000-10-1615-3801	380	380.1	T&D-Gas Services-OTH	39,913.38	-	-	-	39,913.38
	8843-2-0000-10-1615-3802	380	380.2	T&D-Gas Services-PLST	709,311.41	-	-	28,964.77	738,276.18
	8843-2-0000-10-1615-3810	381	381.0	T&D-Gas Meters	131,691.23	-	-	-	131,691.23
	8843-2-0000-10-1615-3811	381	381.1	T&D-Gas Meters-Instrument	82,745.49	-	-	-	82,745.49
	8843-2-0000-10-1615-3812	381	381.2	T&D-Gas Meters-ERTS	102,576.57	-	-	-	102,576.57
	8843-2-0000-10-1615-3870	387	387.0	T&D-Other Equipment	78,264.00	-	-	-	78,264.00
	8843-2-0000-10-1615-3900	390	390.0	GEN-Structure Improvements	55,692.72	-	-	-	55,692.72
	8843-2-0000-10-1615-3910	391	391.0	GEN-Office Furniture-Equipment	37,051.41	-	-	-	37,051.41
	8843-2-0000-10-1615-3912	391	391.2	GEN-Laptop Computers	53,614.96	-	-	14,256.39	67,871.35
X	8843-2-0000-10-1615-3920	Inactive	Inactive.0	GEN-Light/HeavyTrucks	-	-	-	-	-
	8843-2-0000-10-1615-3921	392	392.1	GEN-Pass/Trailer	183,445.51	-	-	59,672.19	123,773.32
	8843-2-0000-10-1615-3922	392	392.2	GEN-Service Vans	60,238.05	-	-	-	60,238.05
	8843-2-0000-10-1615-3940	394	394.0	GEN-Tools-Shop-Garage Equip	101,181.26	-	-	-	101,181.26
	8843-2-0000-10-1615-3960	396	396.0	GEN-Power Op Equip<12,000B	235,024.38	-	-	-	235,024.38
	8843-2-0000-10-1615-3970	397	397.0	GEN-Communication Equipment	13,239.52	-	-	20,374.02	33,613.54
	8843-2-0000-10-1615-3980	398	398.0	GEN-Miscellaneous Equipment	5,263.78	-	-	-	5,263.78
X	8843-2-0000-10-1618-1070	107	107.0	Construction Work In Progress	248,330.42	-	-	336,378.82	563,476.88
	8843-2-0000-10-1647-3030	Inactive	Inactive.0	Misc. Intangible Plant	-	-	-	-	-
	8843-2-0000-10-1655-1080	108	108.0	Accum Prov for Depn of Elect Utility Plant	(2,144,196.48)	-	-	213,455.35	(2,297,979.64)
	8843-2-0000-10-1655-1081	108	108.1	RWIP Reclads	10,650.77	-	-	2,115.50	12,766.27
	8843-2-0000-10-1655-1082	108	108.2	RWIP Salvage	-	-	-	816.93	(816.93)
X	8843-2-0000-10-1655-1084	Inactive	Inactive.4	Accum dep cost of removal	-	-	-	-	-
	8843-2-0000-10-1655-1087	108	108.7	Excess Accumulated Depreciation	(32,236.54)	-	-	-	(32,236.54)
X	8843-2-0000-10-1655-1110	Inactive	Inactive.0	Accum Prov for Amort of Elect Utility Plant	-	-	-	-	-
	8843-2-0000-10-1800-1903	190	190.3	Accum Def Inc Taxes Asset long term	(118,486.18)	-	-	-	(118,486.18)
	8843-2-0000-10-1910-1141	114	114.0	Goodwill	67,207.28	-	-	-	67,207.28
	8843-2-0000-10-1920-1740	174	174.0	R/A - COG Costs - Winter	-	-	-	1,975,735.93	265,719.72
	8843-2-0000-10-1920-1741	174	174.1	R/A - COG Costs - Summer	-	-	-	966,746.94	24,882.10
X	8843-2-0000-10-1920-1743	Inactive	Inactive.3	Deferred Bad Debt - Winter	-	-	-	-	-
	8843-2-0000-10-1920-1860	186	186.0	Misc Deferred Debts	-	-	-	201,682.03	201,682.03
X	8843-2-0000-10-2002-2122	232	232.0	A/P - Customer Refunds	(5.69)	-	-	19,414.31	(11.97)
	8843-2-0000-10-2110-2282	Inactive	Inactive.2	Current Portion-Misc Operating Reserves	-	-	-	-	-
	8843-2-0000-10-2110-2420	242	242.0	Misc Accrued Liabilities	(5,905.00)	-	-	30,828.32	5,905.00
	8843-2-0000-10-2110-2425	242	242.5	Gas/Power Purchases Accrual	(52,354.54)	-	-	130,668.63	52,354.54
X	8843-2-0000-10-2111-2421	Inactive	Inactive.1	Unapplied payments	(69,386.36)	-	-	798,783.55	(58,378.14)
	8843-2-0000-10-2113-2150	235	235.0	Unpaid Invoice Accrual	-	-	-	-	-
X	8843-2-0000-10-2113-2350	Inactive	Inactive.0	Customer Deposits	(55,942.42)	-	-	27,850.00	11,297.42
X	8843-2-0000-10-2115-2420	Inactive	Inactive.0	Due to Vendor	-	-	-	-	-
X	8843-2-0000-10-2116-2372	Inactive	Inactive.2	Int Accr-Customer Deposits	-	-	-	-	-
X	8843-2-0000-10-2124-2420	Inactive	Inactive.0	Accrued cost of removal	-	-	-	-	-
X	8843-2-0000-10-2124-2425	Inactive	Inactive.5	Bonus Accrual	-	-	-	-	-
	8843-2-0000-10-2142-1740	174	174.0	Current Reg Liability Deferred Gas Cost	(230,290.06)	-	-	410,319.44	230,290.06
X	8843-2-0000-10-2142-1745	Inactive	Inactive.5	Current Reg Liability Deferred Rate Case Cost	-	-	-	-	-
	8843-2-0000-10-2211-2420	Inactive	Inactive.0	Unapplied Payments	-	-	-	-	-
	8843-2-0000-10-2510-2360	236	236.0	Federal Accrued Income Taxes	(45,764.57)	-	-	-	(45,764.57)
	8843-2-0000-10-2530-2360	236	236.0	State Accrued Income Taxes	29,703.30	-	-	-	29,703.30
	8843-2-0000-10-2530-2364	236	236.4	Tx Accr-Municipal Property	-	-	-	79,981.88	-
	8843-2-0000-10-2730-2830	283	283.0	Accum Def Inc Taxes Liability-Current	118,486.18	-	-	79,981.88	118,486.18
X	8843-2-0000-10-2770-2520	Inactive	Inactive.0	Customer Advances For Construction	-	-	-	-	-
	8843-2-0000-10-2810-2606	260	260.6	Due to Liberty Energy New Hampshire	(116,357.93)	-	-	4,645,275.21	(1,884,266.29)
	8843-2-0000-10-2810-2607	260	260.7	Due to Energy North	(3,047,227.00)	-	-	-	(3,047,227.00)
X	8843-2-0000-10-2930-2280	Inactive	Inactive.0	Accum Provision Injury & Damages	-	-	-	-	-
	8843-2-0000-10-2960-2830	283	283.0	Accum Def Inc Taxes Liability-(Long-term)	(465,717.15)	-	-	86,859.10	31,469.37
X	8843-2-0000-10-3010-2010	Inactive	Inactive.0	Common Share Issued	-	-	-	-	-
	8843-2-0000-10-3310-2160	216	216.0	Retained Earnings	255,117.11	-	-	-	255,117.11
	8843-2-0000-10-4295-4150	415	415.0	Revenue from merchandise, jobbing & contract work	-	-	-	23,021.76	(23,021.76)
	8843-2-0000-10-4295-4800	480	480.0	Residential Sales	-	-	-	323,609.48	-
	8843-2-0000-10-4295-4801	480	480.1	Metered Sales to Residential Customers - Fixed	-	-	-	46,406.42	(46,406.42)
	8843-2-0000-10-4295-4802	480	480.2	Metered sales to Residential Customers - Variable	-	-	-	476,074.64	(338,856.29)
	8843-2-0000-10-4295-4803	480	480.3	Metered sales to Residential Customers- Pass Thru	-	-	-	316,099.51	(245,988.55)
	8843-2-0000-10-4295-4810	481	481.0	Commercial and Industrial sales	-	-	-	1,019,281.73	-
	8843-2-0000-10-4295-4813	481	481.3	Metered Sales to Commercial Customers - Fixed	-	-	-	126,866.08	(126,866.08)
	8843-2-0000-10-4295-4814	481	481.4						



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		8843-2-0000-56-5010-8860	886	886.0	Yes	Maint of structures & improvements - Labor	-	9,349.13	2,888.77	6,460.36	6,460.36
		8843-2-0000-56-5010-8870	887	887.0	Yes	Maint of mains - Labor	-	133,373.71	135,997.87	(2,624.16)	(2,624.16)
		8843-2-0000-56-5010-8900	Inactive	Inactive.0	Yes	Maint of meas & reg tin eqt-Gen Labor	-	-	-	-	-
		8843-2-0000-56-5010-8920	892	892.0	Yes	Maint of services- Labor	-	16,234.59	2,758.86	13,475.73	13,475.73
		8843-2-0000-56-5010-8930	893	893.0	Yes	Maint of meters & house regulators - labor	-	71,761.22	26,771.93	44,989.29	44,989.29
		8843-2-0000-56-5010-8940	894	894.0	Yes	Maint of other equip - labor	-	2,176.10	975.10	1,201.00	1,201.00
		8843-2-0000-56-5210-8860	886	886.0		Maint of structures & improvements	-	14,620.59	446.72	14,173.87	14,173.87
		8843-2-0000-56-5210-8870	887	887.0		Maint of mains	-	179,112.91	181,573.30	(2,460.39)	(2,460.39)
		8843-2-0000-56-5210-8920	892	892.0		Maint of services expense	-	2,945.71	-	2,945.71	2,945.71
		8843-2-0000-56-5210-8930	893	893.0		Maint of meters & house regulators	-	8,607.83	329.63	8,278.20	8,278.20
		8843-2-0000-56-5210-8940	894	894.0		Maint of other equip - expenses	-	5,621.08	-	5,621.08	5,621.08
		8843-2-0000-69-5010-9020	902	902.0	Yes	Meter reading expenses - labor	-	25,009.73	5,118.27	19,891.46	19,891.46
		8843-2-0000-69-5010-9030	903	903.0	Yes	Customer records and collection expenses - labor	-	13,114.65	16,596.74	(3,482.09)	(3,482.09)
		8843-2-0000-69-5010-9120	Inactive	Inactive.0	Yes	Demonstrating & selling exp (Major only)-Labor	-	-	-	-	-
		8843-2-0000-69-5010-9200	Inactive	Inactive.0	Yes	A&G salaries	-	-	-	-	-
		8843-2-0000-69-5040-4080	408	408.0		Social Security taxes	-	48,504.38	23,238.69	25,265.69	25,265.69
		8843-2-0000-69-5041-4080	408	408.0		Federal unemployment taxes	-	221.79	-	221.79	221.79
		8843-2-0000-69-5041-4082	408	408.2		Tx Oth inc Tx-St Unempl Tax	-	731.85	-	731.85	731.85
		8843-2-0000-69-5042-4080	408	408.0		Medicare	-	5,824.98	-	5,824.98	5,824.98
		8843-2-0000-69-5043-9262	Inactive	Inactive.2		ESPP Expense	-	-	-	-	-
		8843-2-0000-69-5043-9263	Inactive	Inactive.3		Opt-Out Credit	-	-	-	-	-
		8843-2-0000-69-5043-9269	926	926.9		401K Match	-	15,060.00	-	15,060.00	15,060.00
		8843-2-0000-69-5044-9260	926	926.0		Group Benefits	-	193,975.84	-	193,975.84	193,975.84
		8843-2-0000-69-5044-9265	Inactive	Inactive.5		FAS 112 (Post-Employment Benefits)	-	-	-	-	-
		8843-2-0000-69-5110-9310	931	931.0		Rents	-	57,268.68	8,181.24	49,087.44	49,087.44
		8843-2-0000-69-5110-9310	931	931.0		Office Supplies & expenses	-	65,189.56	5,111.71	60,077.85	60,077.85
		8843-2-0000-69-5131-9212	921	921.2		Utilities - Keene	-	31,956.96	1,877.70	30,079.26	30,079.26
		8843-2-0000-69-5200-9230	Inactive	Inactive.0		Outside Services	-	-	-	-	-
		8843-2-0000-69-5250-9020	902	902.0		Meter reading expenses	-	161.00	-	161.00	161.00
		8843-2-0000-69-5250-9030	903	903.0		Customer records and collection expenses	-	2,217.74	-	2,217.74	2,217.74
		8843-2-0000-69-5280-9250	924	924.0		Property insurance	-	16,936.00	-	16,936.00	16,936.00
		8843-2-0000-69-5280-9250	925	925.0		Injuries and damages	-	395,035.03	198,028.63	197,006.40	197,006.40
		8843-2-0000-69-5390-9080	Inactive	Inactive.0		Customer assistance expenses	-	-	-	-	-
		8843-2-0000-69-5390-9090	909	909.0		Informational & instructional advertsing expenses	-	6,338.23	5,788.22	550.01	550.01
		8843-2-0000-69-5390-9100	Inactive	Inactive.0		Misc customer service & informational expenses	-	-	-	-	-
		8843-2-0000-69-5390-9130	Inactive	Inactive.0		Advertising expenses (Major only)	-	-	-	-	-
		8843-2-0000-69-5390-9130	Inactive	Inactive.0		Miscellaneous sales expenses (Major only)	-	-	-	-	-
		8843-2-0000-69-5610-9280	928	928.0		Regulatory commission expenses	-	13,123.64	1,312.12	11,811.52	11,811.52
		8843-2-0000-69-5615-9302	930	930.2		Miscellaneous general expenses	-	200,000.00	-	200,000.00	200,000.00
		8843-2-0000-69-5680-4080	408	408.0		Property taxes	-	202,520.84	57,665.70	144,855.14	144,855.14
		8843-2-0000-69-7100-9320	Inactive	Inactive.0		Maintenance of general plant-Gas	-	-	-	-	-
		8843-2-0000-69-7450-4261	Inactive	Inactive.1		Donations	-	-	-	-	-
		8843-2-0000-69-7450-4263	426	426.3		Penalties	-	175.64	58.00	117.64	117.64
		8843-2-0000-69-7450-4264	426	426.4		Exp for certain civic, political and related act	-	-	-	-	-
		8843-2-0000-69-7450-4265	426	426.5		Other Deductions	-	-	-	-	-
		8843-2-0000-69-7450-4266	426	426.6		Political Expenses Non deductible	-	-	-	-	-
		8843-2-0000-80-8550-4310	431	431.0		Other Interest Expense	-	8,347.24	611.15	7,736.09	7,736.09
		8843-2-0000-80-8550-4320	Inactive	Inactive.0		AFUDC - bonded	-	-	-	-	-
		8843-2-0000-80-8610-4030	403	403.0		Depreciation Exp	-	213,455.35	-	213,455.35	213,455.35
		8843-2-0000-80-8610-4050	Inactive	Inactive.0		Amortization-Intangibles	-	-	-	-	-
		8843-2-0000-80-8641-4074	Inactive	Inactive.4		Amortization of Regulatory Assets	-	-	-	-	-
		8843-2-0000-80-8660-9040	904	904.0		uncollectible accounts	-	21,684.00	43,677.27	(21,993.27)	(21,993.27)
		8843-2-0000-80-8710-4090	Inactive	Inactive.0		Federal Income Tax	-	-	-	-	-
		8843-2-0000-80-8710-4092	Inactive	Inactive.2		Inc Tax and Other Inc/Ded-Federal (BTL)	-	-	-	-	-
		8843-2-0000-80-8720-4090	Inactive	Inactive.0		State Income Tax	-	-	-	-	-
		8843-2-0000-80-8720-4092	Inactive	Inactive.2		Inc Tax and Other Inc/Ded-State (BTL)	-	-	-	-	-
		8843-2-0000-80-8760-4101	410	410.1		Deferred SIT expense - State	-	12,301.93	16,758.97	(4,457.04)	(4,457.04)
		8843-2-0000-80-8760-4102	Inactive	Inactive.2		Prov for Def Inc Taxes Other Inc/Ded (BTL)	-	-	-	-	-
		8843-2-0000-80-8760-4104	410	410.4		Deferred FIT expense - Federal	-	74,557.17	101,569.50	(27,012.33)	(27,012.33)
		8843-2-9800-69-5040-4080	Inactive	Inactive.0		Social Security Taxes	-	-	-	-	-
		8843-2-9800-69-5041-4080	Inactive	Inactive.0		Federal Unemployment Taxes	-	-	-	-	-
		8843-2-9800-69-5042-4080	Inactive	Inactive.0		Medicare	-	-	-	-	-
		8843-2-9810-69-5040-4080	408	408.0		Social Security Taxes	-	0.01	0.01	-	-
		8843-2-9810-69-5041-4080	408	408.0		Federal Unemployment Taxes	-	0.01	0.01	-	-
		8843-2-9810-69-5041-4082	408	408.2		Tx Oth inc Tx St Unemployment Tax	-	0.01	0.01	-	-
		8843-2-9810-69-5042-4080	408	408.0		Medicare	-	0.01	0.01	-	-
		8843-2-9810-69-5043-9260	926	926.0		Employee Pension & Benefits - 401K	-	-	-	-	-
		8843-2-9810-69-5043-9262	926	926.2		ESPP Expense	-	0.01	0.01	-	-
		8843-2-9810-69-5043-9263	926	926.3		Opt Out Credit	-	0.01	0.01	-	-
		8843-2-9810-69-5043-9267	926	926.7		Pension	-	-	-	-	-
		8843-2-9810-69-5043-9268	926	926.8		Pension Plan Expenses	-	-	-	-	-
		8843-2-9810-69-5043-9269	926	926.9		401K Match	-	0.01	0.01	-	-
		8843-2-9810-69-5044-9260	926	926.0		Group Benefits	-	0.01	0.01	-	-
		8843-2-9810-69-5044-9261	926	926.1		Health Services	-	-	-	-	-
		8843-2-9810-69-5044-9262	926	926.2		FAS 106 Retiree Health Care	-	-	-	-	-
		8843-2-9810-69-5044-9267	926	926.7		Dental	-	-	-	-	-
		8843-2-9810-69-5044-9268	926	926.8		Group Life	-	-	-	-	-
		8843-2-9810-69-5045-9260	926	926.0		Workers Compensation	-	-	-	-	-
		8843-2-9810-69-7030-9200	920	920.0		LTIP Expense	-	-	-	-	-
		8843-2-9820-69-5280-9240	924	924.0		Insurance	-	-	-	-	-
		8843-2-9820-69-5680-4080	408	408.0		Property Taxes	-	0.01	0.01	-	-
		8843-2-9823-69-7360-9230	923	923.0		Legal Expense	-	0.01	0.01	-	-
		8843-2-9830-69-5610-9280	928	928.0		Regulatory Commission Expense	-	0.01	0.01	-	-
		8843-2-9850-51-5010-4160	416	416.0	Yes	Merch/Jobbing/Contract Labor	-	0.01	0.01	-	-
		8843-2-9850-51-5010-4171	417	417.1	Yes	Expenses from Non-Utility Operations Labor	-	0.01	0.01	-	-
		8843-2-9850-51-5010-7330	733	733.0	Yes	Gas Mixing Expense Labor	-	0.01	0.01	-	-
		8843-2-9850-51-5010-8740	874	874.0	Yes	Mains & Services Labor	-	0.01	0.01	-	-
		8843-2-9850-51-5010-8790	879	879.0	Yes	Customer installations Expense Labor	-	0.01	0.01	-	-
		8843-2-9850-51-5430-8790	879	879.0		Customer Installation Expense	-	0.01	0.01	-	-
		8843-2-9850-51-5435-8800	880	880.0		Other Expenses	-	0.01	0.01	-	-
		8843-2-9850-51-5435-8810	881	881.0		Rent	-	0.01	0.01	-	-
		8843-2-9850-51-5436-8740	874	874.0		Mains & Services Expenses	-	0.01	0.01	-	-
		8843-2-9850-56-5010-8860	886	886.0	Yes	Maint of Structures & Improvements Labor	-	0.01	0.01	-	-
		8843-2-9850-56-5010-8870	887	887.0	Yes	Maint of Mains Labor	-	0.01	0.01	-	-
		8843-2-9850-56-5010-8920	892	892.0	Yes	Maint of Services Labor	-	0.01	0.01	-	-
		8843-2-9850-56-5010-8930	893	893.0	Yes	Maint of Meters & House Regulators Labor	-	0.01	0.01	-	-
		8843-2-9850-56-5210-8860	886	886.0		Maint of Structures & Improvements	-	0.01	0.01	-	-
		8843-2-9850-56-5210-8870	887	887.0		Maint of Mains	-	0.01	0.01	-	-
		8843-2-9850-56-5210-8920	892	892.0		Maint of Services	-	0.01	0.01	-	-
		8843-2-9850-56-5210-8930	893	893.0		Maint of Meters & House Regulators	-	0.01	0.01	-	-
		8843-2-9850-56-5210-8940	894	894.0		Maint of Other Equipmt	-	123.23	0.01	123.22	123.22
		8843-2-9850-69-5010-9020	902	902.0	Yes	Meter Reading Expenses Labor	-	0.01	0.01	-	-
		8843-2-9850-69-5010-9030	903	903.0	Yes	Customer Records & Collections Expenses Labor	-	0.01	0.01	-	-
		8843-2-9850-69-5010-9200	920	920.0	Yes	A&G salaries - Operations	-	348,104.45	99,178.03	248,926.42	248,926.42
		8843-2-9850-69-5130-9216	921	921.0		Office Supplies	-	8,520.17	0.01	8,520.16	8,520.16
		8843-2-9850-69-5130-9216	921	921.6		Meals	-	0.01	0.01	-	-
		8843-2-9850-69-5131-9211	921	921.1		Travel	-	0.01	0.01	-	-
		8843-2-9850-69-5131-9212	921	921.2		Utilities	-	0.01	0.01	-	-
		8843-2-9850-69-5131-9213	921	921.3		Communication	-	0.01	0.01	-	-
		8843-2-9850-69-5131-9214	921	921.4		Dues & Membership Fees	-	0.01	0.01	-	-
		8843-2-9850-69-5131-9215	921	92							





## Functional Cost of Service Study Energy North Natural Gas

Change Model Input & Assumptions	
■ View Inputs	■ Run
■ View Classifiers	■ Error Check
■ View External Allocators	■ Print Reports
■ View Internal Allocators	■ Print Inputs
■ View Factors	■ Print All

Prepared by:





## Model Alternatives

1	Test Yr with K&N
2	
3	
4	

Choice 1

[illegible]

Name	Description
DEM	Demand
CUS	Customer
COM	Commodity

[illegible]

	Factor Name
Demand	
Customer	
Commodity	

	Percent
Short Term Debt	
Long Term Debt	2.21%
~	
Return on Debt	2.21%
Equity	5.15%
Rate of Return	7.36%

State Income Tax	8.20%
Federal Income Tax	34.00%
Effective Tax Rate	39.41%
Gross Up Factor	0.6504

[illegible]

Factor Name
None
None
None

1990	1990
1991	1991
1992	1992
1993	1993
1994	1994
1995	1995
1996	1996
1997	1997
1998	1998
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2158	2158
2159	2159
2160	2160
2161	2161
2162	2162
2163	2163
2164	2164
2165	2165
2166	2166
2167	2167

Factor Name
Factor 1
Factor 2
Factor 3



Name	Description	Total	DEM	CUS	COM
DEM	Demand	100.00%	100.00%		
CUS	Customer	100.00%		100.00%	
COM	Commodity	100.00%			100.00%



**Functional Cost Study  
External Allocation Factors**

Docket No. DG17-048  
Attachment DAH/FCOS-3  
Page 13 of 14

Name	Description		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
DEMAND ALLOCATORS							
LPG_LNG	Production	DEM	1	0.00%	0.00%	100.00%	0.00%
	Test Yr with K&N					1	
DIST	Distribution	DEM	1	100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N				1		
DPROD	Delivery & Production	DEM	1	8.70%	0.00%	91.30%	0.00%
	Test Yr with K&N				0.087		0.913
DPROD_K	Keene Production	DEM	1	100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N				1		
CUSTOMER ALLOCATORS							
CUST	Distribution Customer	CUS	1	100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N				1		
COMMODITY ALLOCATORS							
PROPANE	Propane Commodity	COM	1	0.00%	0.00%	100.00%	0.00%
	Test Yr with K&N						1
LNG	LNG Commodity	COM	1	0.00%	0.00%	100.00%	0.00%
	Test Yr with K&N						1
GASCOST	Allocated Gas Costs	COM	1	0.00%	100.00%	0.00%	0.00%
	Test Yr with K&N					1	
GASSPLY	Gas Supply	COM	1	0.00%	0.00%	0.00%	100.00%
	Test Yr with K&N						
CUR_REV	Revenues at Current Rates	COM	70,681,266	100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N				70,681,266	-	-
PROP_REV	Proposed Revenues	COM	85,311,887	98.51%	0.00%	0.98%	0.51%
	Test Yr with K&N				84,038,599		840,021
PREV_DEL	Proposed Revenues Delivery	COM	1	100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N				1		
PREV_PROD	Proposed Production Revenue	COM	1,273,288	0.00%	0.00%	65.97%	34.03%
	Test Yr with K&N						840,021
INDIRECT	Settlement Indirect Expenses	COM	(1,993,598)	0.00%	0.00%	99.34%	0.66%
	Test Yr with K&N						(1,980,428)
REG_COMM	Production Regulatory Comm. Exp	COM	1	0.00%	0.00%	0.00%	100.00%
	Test Yr with K&N						
OTH_REV	Other Revenue	COM	1	100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N				1		



Class Cost of Service Study  
Internal Allocation Factors[illegible]



Class Cost of Service Study  
Account Inputs

Acct. No.	Account Description	Test Yr with K&N	Function	Classifier	DEM	CUS	COM	Internal
<b>RATE BASE</b>								
<b>Plant in Service</b>								
<b>Intangible Plant</b>								
303	Misc. Intangible Plant	14,745,889	14,745,889					LABOR
	<b>Sub-total</b>	<b>14,745,889</b>	<b>14,745,889</b>					
<b>Production Plant</b>								
	Production Plant EN	14,026,237	14,026,237	F PRODU	DEM	DPROD		
	Production Plant Keene	335,421	335,421	F PRODU	DEM	DPROD K		
	<b>Sub-total</b>	<b>14,361,658</b>	<b>14,361,658</b>					
<b>Distribution Plant</b>								
365.0	Land & Land Rights	197,931	197,931	F DISTR	DEM	DIST		
366.0	M&R Stations	623,659	623,659	F DISTR	DEM	DIST		
367.0	Mains	231,079,452	231,079,452	F DISTR	DEM	DIST		
369.0	Compressor Station Equipment	4,924,228	4,924,228	F DISTR	DEM	DIST		
380.0	Services	147,512,755	147,512,755	F DISTR	CUS		CUST	
381.0	Meters & Meter Installations	20,781,525	20,781,525	F DISTR	CUS		CUST	
382.0	Meters Installations	14,360,005	14,360,005	F DISTR	CUS		CUST	
387.0	Other Equipment	986,277	986,277	F DISTR	DEM	DIST		
	<b>Sub-total</b>	<b>420,465,832</b>	<b>420,465,832</b>					
<b>General Plant</b>								
389.0	Land & Land Rights	16,806	16,806					LABOR
390.0	Structures & Improvements	22,126,395	22,126,395					LABOR
391.0	Office Furniture & Equipment	2,911,316	2,911,316					LABOR
392.0	Transportation Equipment	2,750,151	2,750,151					LABOR
393.0	Stores Equipment	99,421	99,421					LABOR
394.0	Tools, Shop & Garage Equip.	1,148,344	1,148,344					LABOR
395.0	Laboratory Equip.	-	-					LABOR
396.0	Power Operated Equip.	726,968	726,968					LABOR
397.0	Communication Equip.	477,578	477,578					LABOR
398.0	Miscellaneous Equip.	353,566	353,566					LABOR
	<b>Sub-total</b>	<b>30,610,544</b>	<b>30,610,544</b>					
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>480,183,923</b>	<b>480,183,923</b>					
<b>Accumulated Reserve for Depreciation</b>								
<b>Intangible Plant</b>								
303	Misc. Intangible Plant	(4,975,703)	(4,975,703)					LABOR
	<b>Sub-total</b>	<b>(4,975,703)</b>	<b>(4,975,703)</b>					
<b>Production Plant</b>								
	Production Plant	(9,579,080)	(9,579,080)	F PRODU	DEM	DPROD		
	Production Plant Keene	(188,851)	(188,851)	F PRODU	DEM	DPROD K		
	<b>Sub-total</b>	<b>(9,767,932)</b>	<b>(9,767,932)</b>					
<b>Distribution Plant</b>								
365.0	Land & Land Rights	-	-	F DISTR	DEM	DIST		
366.0	M&R Stations	(455,849)	(455,849)	F DISTR	DEM	DIST		
367.0	Mains	(55,119,021)	(55,119,021)	F DISTR	DEM	DIST		
369.0	Compressor Station Equipment	(1,898,257)	(1,898,257)	F DISTR	DEM	DIST		
380.0	Services	(68,914,257)	(68,914,257)	F DISTR	CUS		CUST	
381.0	Meters	(10,159,323)	(10,159,323)	F DISTR	CUS		CUST	
382.0	Meter Installations	(2,510,354)	(2,510,354)	F DISTR	CUS		CUST	
387.0	Other Equipment	(377,799)	(377,799)	F DISTR	DEM	DIST		
<b>General Plant</b>								
389.0	Land & Land Rights	-	-					LABOR
390.0	Structures & Improvements	(3,369,744)	(3,369,744)					LABOR
391.0	Office Furniture & Equipment	(510,622)	(510,622)					LABOR
392.0	Transportation Equipment	(807,510)	(807,510)					LABOR
393.0	Stores Equipment	(28,007)	(28,007)					LABOR
394.0	Tools, Shop & Garage Equip.	(641,731)	(641,731)					LABOR
395.0	Laboratory Equip.	-	-					LABOR
396.0	Power Operated Equip.	(665,676)	(665,676)					LABOR
397.0	Communication Equip.	(240,750)	(240,750)					LABOR
398.0	Miscellaneous Equip.	(156,784)	(156,784)					LABOR
	Other	(133,284)	(133,284)					PLANT
	<b>Sub-total</b>	<b>(6,554,108)</b>	<b>(6,554,108)</b>					
	<b>TOTAL DEPRECIATION ACCRUAL</b>	<b>(158,732,601)</b>	<b>(158,732,601)</b>					
	<b>NET PLANT</b>	<b>321,451,321</b>	<b>321,451,321</b>					
<b>Rate Base Adjustments</b>								
<b>Additions</b>								
152	Gas Materials and Supplies	6,948,817	6,948,817					PDGPLT
	Cash Working Capital (Other)	2,725,860	2,725,860					OMEXPX
	Prepayments	2,733,433	2,733,433					PDGPLT
	<b>Sub-total</b>	<b>12,408,110</b>	<b>12,408,110</b>					
<b>Deductions</b>								
	Customer Deposits	(1,775,750)	(1,775,750)	F DISTR	CUS		CUST	
	Accum. Deferred Income Taxes	(80,054,998)	(80,054,998)					PDGPLT
	<b>Sub-total</b>	<b>(81,830,748)</b>	<b>(81,830,748)</b>					
	<b>TOTAL RATE BASE ADJ.</b>	<b>(69,422,638)</b>	<b>(69,422,638)</b>					
	<b>TOTAL RATE BASE</b>	<b>252,028,683</b>	<b>252,028,683</b>					
<b>EXPENSES</b>								
<b>O &amp; M Expenses</b>								
<b>Production (LPG LNG) - Operation</b>								
710	Supervision	333,238	333,238	F PRODU	DEM	DPROD		
717	LPG - Production	263,598	263,598	F PRODU	DEM	DPROD		
728	LPG - Materials	46,178	46,178	F PRODU	DEM	DPROD K		
733	Gas Meters & Misc Exp - Keene	(23,701)	(23,701)	F PRODU	DEM	DPROD K		
735	Misc. Prod. Exp	389,258	389,258	F PRODU	DEM	DPROD		
841.0	Operation Labor & Expenses	2,543	2,543	F PRODU	DEM	DPROD		
846.0	Other	4,296	4,296	F PRODU	DEM	DPROD		
	<b>Indirect Expenses</b>	<b>(1,902,581)</b>	<b>(1,902,581)</b>	F PRODU	COM		INDIRECT	
	<b>Sub-total</b>	<b>(978,172)</b>	<b>(978,172)</b>					
<b>Production (LPG LNG) - Maintenance</b>								
742	Maint. of Prod. Equip.	72,133	72,133	F PRODU	DEM	DPROD		
	<b>Sub-total</b>	<b>72,133</b>	<b>72,133</b>					
	<b>Total Production</b>	<b>(906,039)</b>	<b>(906,039)</b>					
<b>Purchased Gas Expenses</b>								
804.0	Gas Supply	-	-	F GASPL	COM		GASCOST	
808.0	Storage Gas	-	-	F GASPL	COM		GASCOST	
	Other Gas Supply	-	-	F GASPL	COM		GASSPLY	
	<b>Sub-total</b>	<b>-</b>	<b>-</b>					
<b>Distribution Operation Expenses</b>								
870	Operation Supervision & Engineering	1,725,207	1,725,207	F DISTR	DEM	DIST		DISTOPX
874	Maint. & Services Expenses	4,899,898	4,899,898	F DISTR	DEM	DIST		
875	M&R Station Expenses - General	160,140	160,140	F DISTR	DEM	DIST		
876	M&R Station Expenses - Industrial	14,536	14,536	F DISTR	DEM	DIST		
878	Meter & House Regulator Expenses	1,800,052	1,800,052	F DISTR	CUS		CUST	
879	Customer Installation Expenses	68,863	68,863	F DISTR	CUS		CUST	
880	Other Expenses	988,828	988,828	F DISTR	DEM	DIST		
881	Rents	12,098	12,098	F DISTR	DEM	DIST		
	<b>Sub-total</b>	<b>9,912,299</b>	<b>9,912,299</b>					
<b>Distribution Maintenance Expenses</b>								
885	Maint. Supervision & Engineering	-	-	F DISTR	DEM	DIST		DISTMNX
886	Maint. of Structures & Improv.	123,257	123,257	F DISTR	DEM	DIST		
887	Maint. of Meters	1,673,937	1,673,937	F DISTR	DEM	DIST		
889	Maint. of M&R Station Equip. - General	55,977	55,977	F DISTR	DEM	DIST		
892	Maint. of Services	678,014	678,014	F DISTR	CUS		CUST	
893	Maint. of Meters & House Regulators	310,270	310,270	F DISTR	CUS		CUST	
894	Maint. of Other Equip.	13,686	13,686	F DISTR	DEM	DIST		



Class Cost of Service Study  
Account Inputs

<b>Sub-total</b>	<b>2,855,141</b>	<b>2,855,141</b>							
<b>Total Distribution</b>	<b>12,767,440</b>	<b>12,767,440</b>							
<b>Customer Account</b>									
901 Supervision	199,462	199,462	F DISTR	CUS		CUST			CACCTX
902 Meter Reading	408,042	408,042	F DISTR	CUS		CUST			
903 Customer Records & Collection	3,902,071	3,902,071	F DISTR	COM			PREV DEL		
904 Uncollectable Accounts - Delivery	1,482,816	1,482,816	F DISTR	COM					
905 Uncollectable Accounts - Production	22,466	22,466	F MISCI	COM				PREV PROD	
905 Misc. Customer Accounts	(119,398)	(119,398)	F DISTR	CUS		CUST			
<b>Sub-total</b>	<b>5,995,459</b>	<b>5,995,459</b>							
<b>Customer Service &amp; Information Expenses</b>									
908 Customer Assistance Expense	-	-	F DISTR	CUS		CUST			
910 Misc Customer Assistance Expense	2,521	2,521	F DISTR	CUS		CUST			
<b>Sub-total</b>	<b>2,521</b>	<b>2,521</b>							
<b>Sales Expenses</b>									
912 Demonstrating & Selling Expenses	160,782	160,782	F DISTR	CUS		CUST			
<b>Sub-total</b>	<b>160,782</b>	<b>160,782</b>							
<b>Administrative and General Expenses</b>									
920 Administrative & General Salaries	4,878,391	4,878,391	F MISCI	COM			GASSPLY		LABOR
920 A&G Salaries - Energy Procurement	641,584	641,584	F MISCI	COM			GASSPLY		LABOR
921 Office Supplies	1,219,159	1,219,159	F MISCI	COM			GASSPLY		LABOR
921 Office Supplies - Energy Procurement	69,699	69,699	F MISCI	COM			GASSPLY		LABOR
922 A&G Transferred	(7,749,920)	(7,749,920)	F MISCI	COM			GASSPLY		AGXTRANSFER
922 A&G Transferred - Energy Procurement	(258,003)	(258,003)	F MISCI	COM			GASSPLY		LABOR
923 Outside Services	3,980,056	3,980,056	F MISCI	COM			GASSPLY		LABOR
923 Outside Serv. - Gas Acquisition	381,674	381,674	F MISCI	COM			GASSPLY		LABOR
924 Property Insurance	35,930	35,930	F DISTR	COM			PREV DEL		LABOR
925 Injuries & Damages	1,074,851	1,074,851	F DISTR	COM			REG COMM		LABOR
926 Employee Pension & Benefits	7,227,581	7,227,581	F DISTR	COM			PREV DEL		LABOR
928 Regulatory Commission - Delivery	694,888	694,888	F DISTR	COM			PREV DEL		LABOR
928 Regulatory Commission - Production	10,528	10,528	F DISTR	COM			PREV DEL		LABOR
930 Misc. General Expenses	70,770	70,770							LABOR
931 Office Rent	146,051	146,051							LABOR
932 Maintenance of General Plant	133,881	133,881							LABOR
<b>Sub-total</b>	<b>12,557,120</b>	<b>12,557,120</b>							
<b>TOTAL O &amp; M EXPENSES</b>	<b>30,577,282</b>	<b>30,577,282</b>							
<b>Labor Expense</b>									
<b>Production - Operation</b>									
710 Supervision	299,027	299,027	F PRODU	DEM	DPROD				
717 LPG - Production	13,574	13,574	F PRODU	DEM	DPROD				
728 LPG - Materials	194,832	194,832	F PRODU	DEM	DPROD				
733 Gas Mains & Misc Exp. - Keene	(6,365)	(6,365)	F PRODU	DEM	DPROD				
735 Misc. Prod. Exp.	2,543	2,543	F PRODU	DEM	DPROD				
841.0 Operation Labor & Expenses	-	-	F PRODU	DEM	DPROD				
846.0 Other	-	-	F PRODU	DEM	DPROD				
<b>Sub-total</b>	<b>500,612</b>	<b>500,612</b>							
<b>Production - Maintenance</b>									
742 Maint. of Prod. Equip.	-	-	F PRODU	DEM	DPROD				
<b>Sub-total</b>	<b>-</b>	<b>-</b>							
<b>Total Production</b>	<b>500,612</b>	<b>500,612</b>							
<b>Distribution Operation Expenses</b>									
870 Operation Supervision & Engineering	847,506	847,506	F DISTR	DEM	DIST				DISTOPX
871 Distribution Load Dispatch	215,372	215,372	F DISTR	DEM	DIST				
874 Mains & Services Expenses	3,227,065	3,227,065	F DISTR	DEM	DIST				
875 M&R Station Expenses - General	129,841	129,841	F DISTR	DEM	DIST				
876 M&R Station Expenses - Industrial	9,569	9,569	F DISTR	DEM	DIST				
878 Meter & House Regulator Expenses	1,521,556	1,521,556	F DISTR	CUS		CUST			
879 Customer Installation Expenses	17,889	17,889	F DISTR	CUS		CUST			
880 Other Expenses	468,781	468,781	F DISTR	DEM	DIST				
881 Rents	-	-	F DISTR	DEM	DIST				
<b>Sub-total</b>	<b>6,447,579</b>	<b>6,447,579</b>							
<b>Distribution Maintenance Expenses</b>									
885 Maint. Supervision & Engineering	-	-	F DISTR	DEM	DIST				DISTMNX
886 Maint. of Structures & Improv.	83,216	83,216	F DISTR	DEM	DIST				
887 Maint. of Mains	656,606	656,606	F DISTR	DEM	DIST				
889 Maint. of M&R Station Equip. - General	30,851	30,851	F DISTR	DEM	DIST				
890 Maint. of M&R Station Equip. - Industrial	-	-							
891 Maint. of M&R Station Equip. - City Gate	-	-							
892 Maint. of Services	367,661	367,661	F DISTR	CUS		CUST			
893 Maint. of Meters & House Regulators	196,372	196,372	F DISTR	CUS		CUST			
894 Maint. of Other Equip.	4,029	4,029	F DISTR	DEM	DIST				
<b>Sub-total</b>	<b>1,338,735</b>	<b>1,338,735</b>							
<b>Total Distribution</b>	<b>7,786,315</b>	<b>7,786,315</b>							
<b>Customer Account</b>									
901 Supervision	185,091	185,091	F DISTR	CUS		CUST			CACCTX
902 Meter Reading	386,682	386,682	F DISTR	CUS		CUST			
903 Customer Records & Collection	2,448,098	2,448,098	F DISTR	CUS					
904 Uncollectable Accounts	-	-	F DISTR	CUS		CUST			
905 Misc. Customer Accounts	-	-							
<b>Sub-total</b>	<b>3,019,870</b>	<b>3,019,870</b>							
<b>Customer Service &amp; Information Expenses</b>									
908 Customer Assistance Expense	-	-	F DISTR	CUS		CUST			
910 Misc Customer Assistance Expense	3,994	3,994	F DISTR	CUS		CUST			
<b>Sub-total</b>	<b>3,994</b>	<b>3,994</b>							
<b>Sales Expenses</b>									
912 Demonstrating & Selling Expenses	115,969	115,969	F DISTR	CUS		CUST			
<b>Sub-total</b>	<b>115,969</b>	<b>115,969</b>							
<b>TOTAL O &amp; M LABOR EXP.</b>	<b>11,426,760</b>	<b>11,426,760</b>							
<b>Depreciation Expense</b>									
<b>Intangible Plant</b>									
303 Misc. Intangible Plant	2,378,512	2,378,512							LABOR
<b>Sub-total</b>	<b>2,378,512</b>	<b>2,378,512</b>							
<b>Production Plant</b>									
Production Plant EN	389,879	389,879	F PRODU	DEM	DPROD				
Production Plant Keene	66,241	66,241	F PRODU	DEM	DPROD				
<b>Sub-total</b>	<b>456,120</b>	<b>456,120</b>							
<b>Other</b>									
Depr Amort of Reserve Surplus	(933,588)	(933,588)							PLANT
Regulatory Debts	181,327	181,327							AGEXP
Amort. Of Regulatory Asset	3,854,214	3,854,214							LABOR
Ratemaking Adjustment	(1,325,000)	(1,325,000)							PDGPRT
<b>Sub-total</b>	<b>1,776,953</b>	<b>1,776,953</b>							
<b>Distribution Plant</b>									
365.0 Land & Land Rights	-	-	F DISTR	DEM	DIST				
366.0 M&R Stations	17,837	17,837	F DISTR	DEM	DIST				
367.0 Mains	4,532,743	4,532,743	F DISTR	DEM	DIST				
369.0 Compressor Station Equipment	141,154	141,154	F DISTR	DEM	DIST				
380.0 Services	5,248,167	5,248,167	F DISTR	CUS		CUST			
381.0 Meters & Installations	857,975	857,975	F DISTR	CUS		CUST			
382.0 Meters Installations	449,468	449,468	F DISTR	CUS		CUST			
387.0 Other Equipment	51,674	51,674	F DISTR	DEM	DIST				
<b>Sub-total</b>	<b>11,299,019</b>	<b>11,299,019</b>							
<b>General Plant Plant</b>									
389.0 Land & Land Rights	-	-							LABOR
390.0 Structures & Improvements	642,361	642,361							LABOR
391.0 Office Furniture & Equipment	345,644	345,644							LABOR
392.0 Transportation Equipment	534,213	534,213							LABOR
393.0 Stores Equipment	3,311	3,311							LABOR
394.0 Tools, Shop & Garage Equip.	65,199	65,199							LABOR
395.0 Laboratory Equip.	-	-							LABOR
396.0 Power Operated Equip.	131,974	131,974							LABOR
397.0 Communication Equip.	55,599	55,599							LABOR
398.0 Miscellaneous Equip.	24,986	24,986							LABOR
<b>Sub-total</b>	<b>1,803,288</b>	<b>1,803,288</b>							

TB2016 expense detail: dept 9835, class 69, acct 920, energy procurement

TB2016 expense detail: dept 9835, class 69, acct 921, energy procurement

TB2016 expense detail: dept 9835, class 69, acct 922, energy procurement



### Class Cost of Service Study Account Inputs

TOTAL DEPRECIATION EXPENSES		17,713,892	17,713,892					
<b>Interest and Other Expenses</b>								
Interest Expense		5,576,135	5,576,135					RTBASE
Sub-total		5,576,135	5,576,135					
TOTAL INTEREST AND OTHER EXPENSES		5,576,135	5,576,135					
<b>Taxes Other Than Income Taxes</b>								
408 Payroll		1,713,204	1,713,204					LABOR
408 Property		9,181,806	9,181,806					PLANT
Sub-total		10,895,009	10,895,009					
TOTAL TAXES OTHER THAN INCOME TAX		10,895,009	10,895,009					
<b>Additions to Operating Income</b>								
-		-	-					LABOR
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
TOTAL		-	-					
<b>Deductions from Operating Income</b>								
Ratemaking Adjustment		(1,325,000)	(1,325,000)					RTBASE
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
-		-	-					
TOTAL		(1,325,000)	(1,325,000)					
Net Additions/Deductions to Oper. Inc.		(1,325,000)	(1,325,000)					
<b>Other</b>								
Interest on Customer Deposits		-	-	F DISTR	CUS		CUST	
TOTAL		-	-					
<b>Income Taxes</b>								
Income Taxes		2,157,769	2,157,769					RTBASE
TOTAL		2,157,769	2,157,769					
<b>Operating Revenues</b>								
Distribution Rate Revenue		70,681,266	70,681,266	F DISTR	COM			CUR REV
Late Payment Charges - Delivery		435,860	435,860	F DISTR	COM			PREV DEL
Late Payment Charges - Production		6,604	6,604	F PRODU	COM			PREV PROD
Connect/Reconnect Fees		400,285	400,285	F DISTR	CUS		CUST	
Other Revenues		38,510	38,510	F DISTR	COM			OTH REV
Sub-total		71,562,525	71,562,525					
TOTAL		71,562,525	71,562,525					



No.	Account Description	Line Ref. Amount	4 DEM	5 CUS	6 COM	Internal	DEM	CUS	COM
<b>RATE BASE</b>									
<b>Plant in Service</b>									
<b>Intangible Plant</b>									
	Misc. Intangible Plant	14,745,889	-	-	-	14,745,889			
	<b>Sub-total</b>	<b>14,745,889</b>	-	-	-	<b>14,745,889</b>			
<b>Production Plant</b>									
	Production Plant EN	14,026,237	14,026,237	-	-	-	F_PRODU_DPROD		
	Production Plant Keene	335,421	335,421	-	-	-	F_PRODU_DPROD_K		
	<b>Sub-total</b>	<b>14,361,658</b>	<b>14,361,658</b>	-	-	-			
<b>Distribution Plant</b>									
	Land & Land Rights	197,931	197,931	-	-	-	F_DISTR_DIST		
	M&R Stations	623,659	623,659	-	-	-	F_DISTR_DIST		
	Mains	231,079,452	231,079,452	-	-	-	F_DISTR_DIST		
	Compressor Station Equipment	4,924,228	4,924,228	-	-	-	F_DISTR_DIST		
	Services	147,512,755	-	147,512,755	-	-		F_DISTR_CUST	
	Meters & Meter Installations	20,781,525	-	20,781,525	-	-		F_DISTR_CUST	
	Meters Installations	14,360,005	-	14,360,005	-	-		F_DISTR_CUST	
	Other Equipment	986,277	986,277	-	-	-	F_DISTR_DIST		
	<b>Sub-total</b>	<b>420,465,832</b>	<b>237,811,547</b>	<b>182,654,285</b>	-	-			
<b>General Plant</b>									
	Land & Land Rights	16,806	-	-	-	16,806			
	Structures & Improvements	22,126,395	-	-	-	22,126,395			
	Office Furniture & Equipment	2,911,316	-	-	-	2,911,316			
	Transportation Equipment	2,750,151	-	-	-	2,750,151			
	Stores Equipment	99,421	-	-	-	99,421			
	Tools, Shop & Garage Equip.	1,148,344	-	-	-	1,148,344			
	Laboratory Equip.	-	-	-	-	-			
	Power Operated Equip.	726,968	-	-	-	726,968			
	Communication Equip.	477,578	-	-	-	477,578			
	Miscellaneous Equip.	353,566	-	-	-	353,566			
	<b>Sub-total</b>	<b>30,610,544</b>	-	-	-	<b>30,610,544</b>			
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>480,183,923</b>	<b>252,173,205</b>	<b>182,654,285</b>	-	<b>45,356,433</b>			
<b>Accumulated Reserve for Depreciation</b>									
<b>Intangible Plant</b>									
	Misc. Intangible Plant	(4,975,703)	-	-	-	(4,975,703)			
	<b>Sub-total</b>	<b>(4,975,703)</b>	-	-	-	<b>(4,975,703)</b>			
<b>Production Plant</b>									
	Production Plant	(9,579,080)	(9,579,080)	-	-	-	F_PRODU_DPROD		
	Production Plant Keene	(188,851)	(188,851)	-	-	-	F_PRODU_DPROD_K		
	<b>Sub-total</b>	<b>(9,767,932)</b>	<b>(9,767,932)</b>	-	-	-			
<b>Distribution Plant</b>									
	Land & Land Rights	-	-	-	-	-			
	M&R Stations	(455,849)	(455,849)	-	-	-	F_DISTR_DIST		
	Mains	(55,119,021)	(55,119,021)	-	-	-	F_DISTR_DIST		



Compressor Station Equipment	(1,898,257)	-	(1,898,257)	-	-	-	F_DISTR_DIST		
Services	(66,914,257)	-	-	(66,914,257)	-	-		F_DISTR_CUST	
Meters	(10,159,323)	-	-	(10,159,323)	-	-		F_DISTR_CUST	
Meter Installations	(2,510,354)	-	-	(2,510,354)	-	-		F_DISTR_CUST	
Other Equipment	(377,799)	-	(377,799)	-	-	-	F_DISTR_DIST		
<b>General Plant</b>	-	-	-	-	-	-			
Land & Land Rights	-	-	-	-	-	-			
Structures & Improvements	(3,369,744)	-	-	-	-	(3,369,744)			
Office Furniture & Equipment	(510,622)	-	-	-	-	(510,622)			
Transportation Equipment	(807,510)	-	-	-	-	(807,510)			
Stores Equipment	(28,007)	-	-	-	-	(28,007)			
Tools, Shop & Garage Equip.	(641,731)	-	-	-	-	(641,731)			
Laboratory Equip.	-	-	-	-	-	-			
Power Operated Equip.	(665,676)	-	-	-	-	(665,676)			
Communication Equip.	(240,750)	-	-	-	-	(240,750)			
Miscellaneous Equip.	(156,784)	-	-	-	-	(156,784)			
Other	(133,284)	-	-	-	-	(133,284)			
<b>Sub-total</b>	<b>(6,554,108)</b>	-	-	-	-	<b>(6,554,108)</b>			
<b>TOTAL DEPRECIATION ACCRUAL</b>	<b>(158,732,601)</b>	-	<b>(67,618,857)</b>	<b>(79,583,934)</b>	-	<b>(11,529,811)</b>			
<b>NET PLANT</b>	<b>321,451,321</b>	-	<b>184,554,348</b>	<b>103,070,351</b>	-	<b>33,826,622</b>			
<b>Rate Base Adjustments</b>									
<b>Additions</b>	-	-	-	-	-	-			
Gas Materials and Supplies	6,948,817	-	-	-	-	6,948,817			
Gas Stored Underground - Current A/C 164	-	-	-	-	-	-			
LNG Inventory - Current A/C 164	-	-	-	-	-	-			
Gas Stored Underground - Non-Current A/C	-	-	-	-	-	-			
Cash Working Capital (Other)	2,725,860	-	-	-	-	2,725,860			
Cash Working Capital (Gas)	-	-	-	-	-	-			
Prepayments	2,733,433	-	-	-	-	2,733,433			
<b>Sub-total</b>	<b>12,408,110</b>	-	-	-	-	<b>12,408,110</b>			
<b>Deductions</b>	-	-	-	-	-	-			
Customer Deposits	(1,775,750)	-	-	(1,775,750)	-	-		F_DISTR_CUST	
Interest on Customer Deposits	-	-	-	-	-	-		F_DISTR_CUST	
Accum. Deferred Income Taxes	(80,054,998)	-	-	-	-	(80,054,998)			
<b>Sub-total</b>	<b>(81,830,748)</b>	-	-	<b>(1,775,750)</b>	-	<b>(80,054,998)</b>			
<b>TOTAL RATE BASE ADJ.</b>	<b>(69,422,638)</b>	-	-	<b>(1,775,750)</b>	-	<b>(67,646,888)</b>			
<b>TOTAL RATE BASE</b>	<b>252,028,683</b>	-	<b>184,554,348</b>	<b>101,294,601</b>	-	<b>(33,820,266)</b>			
<b>EXPENSES</b>									
<b>O &amp; M Expenses</b>	-	-	-	-	-	-			
<b>Production (LPG LNG) - Operation</b>	-	-	-	-	-	-			
Supervision	333,238	-	333,238	-	-	-	F_PRODU_DPROD		
LPG - Production	263,598	-	263,598	-	-	-	F_PRODU_DPROD		
LPG - Materials	46,178	-	46,178	-	-	-	F_PRODU_DPROD		
Gas Mixing & Misc Exp - Keene	(23,701)	-	(23,701)	-	-	-	F_PRODU_DPROD_K		
Misc. Prod. Exp.	388,258	-	388,258	-	-	-	F_PRODU_DPROD		
Operation Labor & Expenses	2,543	-	2,543	-	-	-	F_PRODU_DPROD		



Other	4,296	4,296	-	-	-	F_PRODU_DPROD		
Indirect Expenses	(1,992,581)	-	-	(1,992,581)	-			F_PRODU_INDIRECT
<b>Sub-total</b>	<b>(978,172)</b>	<b>1,014,409</b>	-	<b>(1,992,581)</b>	-			
<b>Production (LPG LNG) - Maintenance</b>								
Maint. of Prod. Equip	72,133	72,133	-	-	-	F_PRODU_DPROD		
<b>Sub-total</b>	<b>72,133</b>	<b>72,133</b>	-	-	-			
<b>Total Production</b>	<b>(906,039)</b>	<b>1,086,542</b>	-	<b>(1,992,581)</b>	-			
<b>Purchased Gas Expenses</b>								
Gas Supply	-	-	-	-	-			F_GASPL_GASCOST
Storage Gas	-	-	-	-	-			F_GASPL_GASCOST
Other Gas Supply	-	-	-	-	-			F_GASPL_GASSPLY
<b>Sub-total</b>	-	-	-	-	-			
<b>Distribution Operation Expenses</b>								
Operation Supervision & Engineering	1,725,207	-	-	-	1,725,207			
Distribution Load Dispatch	252,649	252,649	-	-	-	F_DISTR_DIST		
Compressor Station Expense	-	-	-	-	-			
Mains & Services Expenses	4,899,898	4,899,898	-	-	-	F_DISTR_DIST		
M&R Station Expenses - General	160,140	160,140	-	-	-	F_DISTR_DIST		
M&R Station Expenses - Industrial	14,536	14,536	-	-	-	F_DISTR_DIST		
M&R Station Expenses - City Gate	-	-	-	-	-			
Meter & House Regulator Expenses	1,800,052	-	1,800,052	-	-		F_DISTR_CUST	
Customer Installation Expenses	58,893	-	58,893	-	-		F_DISTR_CUST	
Other Expenses	988,828	988,828	-	-	-	F_DISTR_DIST		
Rents	12,098	12,098	-	-	-	F_DISTR_DIST		
<b>Sub-total</b>	<b>9,912,299</b>	<b>6,328,148</b>	<b>1,858,945</b>	-	<b>1,725,207</b>			
<b>Distribution Maintenance Expenses</b>								
Maint. Supervision & Engineering	-	-	-	-	-			
Maint. of Structures & Improv.	123,257	123,257	-	-	-	F_DISTR_DIST		
Maint. of Mains	1,673,937	1,673,937	-	-	-	F_DISTR_DIST		
Maint. of M&R Station Equip. - General	55,977	55,977	-	-	-	F_DISTR_DIST		
Maint. of M&R Station Equip. - Industrial	-	-	-	-	-			
Maint. of M&R Station Equip. - City Gate	-	-	-	-	-			
Maint. of Services	678,014	-	678,014	-	-		F_DISTR_CUST	
Maint. of Meters & House Regulators	310,270	-	310,270	-	-		F_DISTR_CUST	
Maint. of Other Equip.	13,686	13,686	-	-	-	F_DISTR_DIST		
<b>Sub-total</b>	<b>2,855,141</b>	<b>1,866,857</b>	<b>988,284</b>	-	-			
<b>Total Distribution</b>	<b>12,767,440</b>	<b>8,195,004</b>	<b>2,847,229</b>	-	<b>1,725,207</b>			
<b>Customer Account</b>								
Supervision	199,462	-	-	-	199,462			
Meter Reading	408,042	-	408,042	-	-		F_DISTR_CUST	
Customer Records & Collection	3,902,071	-	3,902,071	-	-		F_DISTR_CUST	
Uncollectable Accounts - Delivery	1,482,816	-	-	1,482,816	-			F_DISTR_PREV_DEL
Uncollectable Accounts - Production	22,466	-	-	22,466	-			F_MISCI_PREV_PROD
Misc. Customer Accounts	(19,398)	-	(19,398)	-	-		F_DISTR_CUST	
<b>Sub-total</b>	<b>5,995,459</b>	-	<b>4,290,715</b>	<b>1,505,282</b>	<b>199,462</b>			
<b>Customer Service &amp; Information Expenses</b>								
Customer Assistance Expense	-	-	-	-	-		F_DISTR_CUST	
Misc Customer Assistance Expense	2,521	-	2,521	-	-		F_DISTR_CUST	
<b>Sub-total</b>	<b>2,521</b>	-	<b>2,521</b>	-	-			



<b>Sales Expenses</b>									
Demonstrating & Selling Expenses	160,782	-	-	160,782	-	-	-	F_DISTR_CUST	
<b>Sub-total</b>	<b>160,782</b>	-	-	<b>160,782</b>	-	-	-		
<b>Administrative and General Expenses</b>									
Administrative & General Salaries	4,878,391	-	-	-	-	4,878,391	-		
A&G Salaries - Energy Procurement	641,584	-	-	-	641,584	-	-	F_MISCI_GASSPLY	
Office Supplies	1,219,159	-	-	-	-	1,219,159	-		
Office Supplies - Energy Procurement	69,699	-	-	-	69,699	-	-	F_MISCI_GASSPLY	
A&G Transferred	(7,749,920)	-	-	-	-	(7,749,920)	-		
A&G Transferred - Energy Procurement	(258,003)	-	-	-	(258,003)	-	-	F_MISCI_GASSPLY	
Outside Services	3,980,056	-	-	-	-	3,980,056	-		
Outside Serv. - Gas Acquisition	381,674	-	-	-	381,674	-	-	F_MISCI_GASSPLY	
Property Insurance	35,930	-	-	-	-	35,930	-		
Injuries & Damages	1,074,851	-	-	-	-	1,074,851	-		
Employee Pension & Benefits	7,227,581	-	-	-	-	7,227,581	-		
Regulatory Commission - Delivery	694,888	-	-	-	694,888	-	-	F_DISTR_PREV_DEL	
Regulatory Commission - Production	10,528	-	-	-	10,528	-	-	F_PRODU_REG_COMM	
Misc. General Expenses	70,770	-	-	-	-	70,770	-		
Office Rent	146,051	-	-	-	-	146,051	-		
Maintenance of General Plant	133,881	-	-	-	-	133,881	-		
Maintenance of General Plant	-	-	-	-	-	-	-		
<b>Sub-total</b>	<b>12,557,120</b>	-	-	-	<b>1,540,371</b>	<b>11,016,749</b>	-		
<b>TOTAL O &amp; M EXPENSES</b>	<b>30,577,282</b>	-	9,281,546	7,301,246	1,053,072	12,941,418	-	-	-
<b>Labor Expense</b>									
<b>Production - Operation</b>									
~	-	-	-	-	-	-	-		
Supervision	299,027	-	299,027	-	-	-	-	F_PRODU_DPROD	
~	-	-	-	-	-	-	-		
LPG - Production	13,574	-	13,574	-	-	-	-	F_PRODU_DPROD	
LPG - Materials	194,832	-	194,832	-	-	-	-	F_PRODU_DPROD	
Gas Mixing & Misc Exp - Keene	(9,365)	-	(9,365)	-	-	-	-	F_PRODU_DPROD_K	
Misc. Prod. Exp.	2,543	-	2,543	-	-	-	-	F_PRODU_DPROD	
Operation Labor & Expenses	-	-	-	-	-	-	-	F_PRODU_DPROD	
Other	-	-	-	-	-	-	-	F_PRODU_DPROD	
<b>Sub-total</b>	<b>500,612</b>	-	<b>500,612</b>	-	-	-	-		
<b>Production - Maintenance</b>									
Maint. of Prod. Equip	-	-	-	-	-	-	-	F_PRODU_DPROD	
<b>Sub-total</b>	-	-	-	-	-	-	-		
<b>Total Production</b>	<b>500,612</b>	-	<b>500,612</b>	-	-	-	-		
<b>Distribution Operation Expenses</b>									
Operation Supervision & Engineering	847,506	-	-	-	-	847,506	-		
Distribution Load Dispatch	215,372	-	215,372	-	-	-	-	F_DISTR_DIST	
Compressor Station Expense	-	-	-	-	-	-	-		
Mains & Services Expenses	3,237,065	-	3,237,065	-	-	-	-	F_DISTR_DIST	
M&R Station Expenses - General	129,841	-	129,841	-	-	-	-	F_DISTR_DIST	
M&R Station Expenses - Industrial	9,569	-	9,569	-	-	-	-	F_DISTR_DIST	
M&R Station Expenses - City Gate	-	-	-	-	-	-	-		
Meter & House Regulator Expenses	1,521,556	-	-	1,521,556	-	-	-	F_DISTR_CUST	
Customer Installation Expenses	17,889	-	-	17,889	-	-	-	F_DISTR_CUST	
Other Expenses	468,781	-	468,781	-	-	-	-	F_DISTR_DIST	
Rents	-	-	-	-	-	-	-	F_DISTR_DIST	
<b>Sub-total</b>	<b>6,447,579</b>	-	<b>4,060,628</b>	<b>1,539,446</b>	-	<b>847,506</b>	-		



#### Distribution Maintenance Expenses

Maint. Supervision & Engineering	-	-	-	-	-			
Maint. of Structures & Improv.	83,216	83,216	-	-	-	F_DISTR_DIST		
Maint. of Mains	656,606	656,606	-	-	-	F_DISTR_DIST		
Maint. of M&R Station Equip. - General	30,851	30,851	-	-	-	F_DISTR_DIST		
Maint. of M&R Station Equip. - Industrial	-	-	-	-	-			
Maint. of M&R Station Equip. - City Gate	-	-	-	-	-			
Maint. of Services	367,661	-	367,661	-	-		F_DISTR_CUST	
Maint. of Meters & House Regulators	196,372	-	196,372	-	-		F_DISTR_CUST	
Maint. of Other Equip.	4,029	4,029	-	-	-	F_DISTR_DIST		
<b>Sub-total</b>	<b>1,338,735</b>	<b>774,702</b>	<b>564,033</b>	-	-			

#### Total Distribution

**7,786,315      4,835,330      2,103,479      -      847,506**

#### Customer Account

Supervision	185,091	-	-	-	185,091			
Meter Reading	386,682	-	386,682	-	-		F_DISTR_CUST	
Customer Records & Collection	2,448,098	-	2,448,098	-	-		F_DISTR_CUST	
Uncollectable Accounts	-	-	-	-	-			
Misc. Customer Accounts	-	-	-	-	-		F_DISTR_CUST	
<b>Sub-total</b>	<b>3,019,870</b>	-	<b>2,834,780</b>	-	<b>185,091</b>			

#### Customer Service & Information Expenses

Customer Assistance Expense	-	-	-	-	-		F_DISTR_CUST	
Misc Customer Assistance Expense	3,994	-	3,994	-	-		F_DISTR_CUST	
<b>Sub-total</b>	<b>3,994</b>	-	<b>3,994</b>	-	-			

#### Sales Expenses

Demonstrating & Selling Expenses	115,969	-	115,969	-	-		F_DISTR_CUST	
<b>Sub-total</b>	<b>115,969</b>	-	<b>115,969</b>	-	-			

#### TOTAL O & M LABOR EXP.

**11,426,760      5,335,942      5,058,221      -      1,032,597**

### Depreciation Expense

#### Intangible Plant

Organizational Expense	-	-	-	-	-			
Franchise & Consents	-	-	-	-	-			
Misc. Intangible Plant	2,378,512	-	-	-	2,378,512			
<b>Sub-total</b>	<b>2,378,512</b>	-	-	-	<b>2,378,512</b>			

#### Production Plant

Production Plant EN	389,879	389,879	-	-	-	F_PRODU_DPROD		
Production Plant Keene	66,241	66,241	-	-	-	F_PRODU_DPROD_K		
<b>Sub-total</b>	<b>456,120</b>	<b>456,120</b>	-	-	-			

#### Other

Depr Amort of Reserve Surplus	(933,588)	-	-	-	(933,588)			
Regulatory Debits	181,327	-	-	-	181,327			
Amort. Of Regulatory Asset	3,854,214	-	-	-	3,854,214			
Ratemaking Adjustment	(1,325,000)	-	-	-	(1,325,000)			
<b>Sub-total</b>	<b>1,776,953</b>	-	-	-	<b>1,776,953</b>			

#### Distribution Plant

Land & Land Rights	-	-	-	-	-			
M&R Stations	17,837	17,837	-	-	-	F_DISTR_DIST		



Mains	4,532,743	-	4,532,743	-	-	-	F_DISTR_DIST		
Compressor Station Equipment	141,154	-	141,154	-	-	-	F_DISTR_DIST		
Services	5,248,167	-	-	5,248,167	-	-		F_DISTR_CUST	
Meters & Installations	857,975	-	-	857,975	-	-		F_DISTR_CUST	
Meters Installations	449,468	-	-	449,468	-	-		F_DISTR_CUST	
Other Equipment	51,674	-	51,674	-	-	-	F_DISTR_DIST		
<b>Sub-total</b>	<b>11,299,019</b>	-	<b>4,743,409</b>	<b>6,555,610</b>	-	-			
<b>General Plant Plant</b>	-	-	-	-	-	-			
Land & Land Rights	-	-	-	-	-	-			
Structures & Improvements	642,361	-	-	-	-	642,361			
Office Furniture & Equipment	345,644	-	-	-	-	345,644			
Transportation Equipment	534,213	-	-	-	-	534,213			
Stores Equipment	3,311	-	-	-	-	3,311			
Tools, Shop & Garage Equip.	65,199	-	-	-	-	65,199			
Laboratory Equip.	-	-	-	-	-	-			
Power Operated Equip.	131,974	-	-	-	-	131,974			
Communication Equip.	55,599	-	-	-	-	55,599			
Miscellaneous Equip.	24,986	-	-	-	-	24,986			
<b>Sub-total</b>	<b>1,803,288</b>	-	-	-	-	<b>1,803,288</b>			
<b>TOTAL DEPRECIATION EXPENSES</b>	<b>17,713,892</b>	-	<b>5,199,529</b>	<b>6,555,610</b>	-	<b>5,958,753</b>			
<b>Interest and Other Expenses</b>	-	-	-	-	-	-			
Interest Expense	5,576,135	-	-	-	-	5,576,135			
<b>Sub-total</b>	<b>5,576,135</b>	-	-	-	-	<b>5,576,135</b>			
<b>TOTAL INTEREST AND OTHER EXPENS</b>	<b>5,576,135</b>	-	-	-	-	<b>5,576,135</b>			
<b>Taxes Other Than Income Taxes</b>	-	-	-	-	-	-			
Payroll	1,713,204	-	-	-	-	1,713,204			
Property	9,181,806	-	-	-	-	9,181,806			
<b>Sub-total</b>	<b>10,895,009</b>	-	-	-	-	<b>10,895,009</b>			
<b>TOTAL TAXES OTHER THAN INCOME T.</b>	<b>10,895,009</b>	-	-	-	-	<b>10,895,009</b>			
<b>Additions to Operating Income</b>	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
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~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
<b>TOTAL</b>	-	-	-	-	-	-			
<b>Deductions from Operating Income</b>	-	-	-	-	-	-			
Ratemaking Adjustment	(1,325,000)	-	-	-	-	(1,325,000)			
~	-	-	-	-	-	-			
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~	-	-	-	-	-	-			



<b>TOTAL</b>	(1,325,000)	-	-	-	-	(1,325,000)			
<b>Net Additions/Deductions to Oper. Inc.</b>	(1,325,000)	-	-	-	-	(1,325,000)			
<b>Other</b>									
Interest on Customer Deposits	-	-	-	-	-	-		F_DISTR_CUST	
<b>TOTAL</b>	-	-	-	-	-	-			
<b>Income Taxes</b>									
Income Taxes	2,157,769	-	-	-	-	2,157,769			
<b>TOTAL</b>	2,157,769	-	-	-	-	2,157,769			
	-	-	-	-	-	-			
<b>END</b>									
<b>Operating Revenues</b>									
Distribution Rate Revenue	70,681,266	-	-	-	70,681,266	-		F_DISTR_CUR_REV	
Late Payment Charges - Delivery	435,860	-	-	-	435,860	-		F_DISTR_PREV_DEL	
Late Payment Charges - Production	6,604	-	-	-	6,604	-		F_PRODU_PREV_PROD	
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
Connect/Reconnect Fees	400,285	-	-	400,285	-	-		F_DISTR_CUST	
Other Revenues	38,510	-	-	-	38,510	-		F_DISTR_OTH_REV	
<b>Sub-total</b>	71,562,525	-	-	400,285	71,162,240	-			
<b>TOTAL</b>	71,562,525	-	-	400,285	71,162,240	-			



Rate Base

Plant in Service

Accumulated Reserve for Depreciation

Rate Base Adjustments

Depreciation

U & M Expenses

Operating Expenses & Subventions

Rate Base & U & M Expenses

Other Expenses

Depreciation Expense

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				Class Category					
				Line Ref.	5	6	7	8	
Function	Class	Func/Class	Allocator	Total		Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
RATE BASE									
F PRODU	DEM	F PRODU DEM	DPROD	3,788,241		327,837	-	3,440,404	-
F PRODU	DEM	F PRODU DEM	DPROD K	69,755		69,755	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	159,453,652		159,453,652	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	88,814,107		88,814,107	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	(135,914)		-	-	(135,016)	(898)
F GASPL	COM	F GASPL COM	GASCOST	-		-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-		-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	29,536		29,536	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-		-	-	-	-
F MISCI	COM	F MISCI COM	GASPLY	28,858		-	-	-	28,858
F PRODU	COM	F PRODU COM	REG COMM	448		-	-	-	448
F DISTR	COM	F DISTR COM	CUR REV	-		-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-		-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-		-	-	-	-
~	~	~	~	-		-	-	-	-
F DISTR									
	DEM			159,453,652		159,453,652	-	-	-
	CUS			88,814,107		88,814,107	-	-	-
	COM			29,536		29,536	-	-	-
				248,297,295		248,297,295	-	-	-
F GASPL									
	DEM			-		-	-	-	-
	CUS			-		-	-	-	-
	Sub-total			-		-	-	-	-
F PRODU									
	DEM			3,637,997		397,592	-	3,440,404	-
	CUS			-		-	-	-	-
	COM			(135,467)		-	-	(135,016)	(450)
	Sub-total			3,702,530		397,592	-	3,305,388	(450)
F MISCI									
	DEM			-		-	-	-	-
	CUS			-		-	-	-	-
	COM			28,858		-	-	-	28,858
	Sub-total			28,858		-	-	-	28,858
~	~	~	~	-		-	-	-	-
RATE BASE									
	DEM			163,291,649		159,851,244	-	3,440,404	-
	CUS			88,814,107		88,814,107	-	-	-
	COM			(777,072)		29,536	-	(135,016)	28,408
	TOTAL			252,028,683		248,694,888	-	3,305,388	28,408
Plant in Service									
F PRODU	DEM	F PRODU DEM	DPROD	16,050,497		1,396,393	-	14,654,104	-
F PRODU	DEM	F PRODU DEM	DPROD K	298,248		298,248	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	259,604,697		259,604,697	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	204,230,480		204,230,480	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	-		-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-		-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-		-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-		-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-		-	-	-	-
F MISCI	COM	F MISCI COM	GASPLY	-		-	-	-	-
F PRODU	COM	F PRODU COM	REG COMM	-		-	-	-	-
F DISTR	COM	F DISTR COM	CUR REV	-		-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-		-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-		-	-	-	-
~	~	~	~	-		-	-	-	-
F DISTR									
	DEM			259,604,697		259,604,697	-	-	-
	CUS			204,230,480		204,230,480	-	-	-
	COM			463,835,177		463,835,177	-	-	-
F GASPL									
	DEM			-		-	-	-	-
	CUS			-		-	-	-	-
	Sub-total			-		-	-	-	-
F PRODU									
	DEM			16,348,745		1,694,641	-	14,654,104	-
	CUS			-		-	-	-	-
	COM			-		-	-	-	-
	Sub-total			16,348,745		1,694,641	-	14,654,104	-
F MISCI									
	DEM			-		-	-	-	-
	CUS			-		-	-	-	-
	COM			-		-	-	-	-
	Sub-total			-		-	-	-	-
~	~	~	~	-		-	-	-	-
Plant in Service									
	DEM			275,953,443		261,299,339	-	14,654,104	-
	CUS			204,230,480		204,230,480	-	-	-
	COM			-		-	-	-	-
	TOTAL			480,183,923		465,529,818	-	14,654,104	-
Accumulated Reserve for Depreciation									
F PRODU	DEM	F PRODU DEM	DPROD	(10,092,163)		(878,018)	-	(9,214,145)	-
F PRODU	DEM	F PRODU DEM	DPROD K	(179,594)		(179,594)	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	(63,398,860)		(63,398,860)	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	(85,061,984)		(85,061,984)	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	-		-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-		-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-		-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-		-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-		-	-	-	-
F MISCI	COM	F MISCI COM	GASPLY	-		-	-	-	-
F PRODU	COM	F PRODU COM	REG COMM	-		-	-	-	-
F DISTR	COM	F DISTR COM	CUR REV	-		-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-		-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-		-	-	-	-
~	~	~	~	-		-	-	-	-
F DISTR									
	DEM			(63,398,860)		(63,398,860)	-	-	-
	CUS			(85,061,984)		(85,061,984)	-	-	-
	COM			(148,460,844)		(148,460,844)	-	-	-
F GASPL									
	DEM			-		-	-	-	-
	CUS			-		-	-	-	-
	COM			-		-	-	-	-
	Sub-total			-		-	-	-	-



F PRODU	DEM		(10,271,757)	(1,057,612)	-	(9,214,145)	-
	CUS		-	-	-	-	-
	COM		-	-	-	-	-
	Sub-total		(10,271,757)	(1,057,612)	-	(9,214,145)	-
F MISC	DEM		-	-	-	-	-
	CUS		-	-	-	-	-
	COM		-	-	-	-	-
	Sub-total		-	-	-	-	-
Accumulated Reserve for Depreciation							
	DEM	-	(773,670,617)	(64,456,472)	-	(9,214,145)	-
	CUS	-	(65,961,984)	-	-	-	-
	COM	-	-	-	-	-	-
	TOTAL	-	(158,732,601)	(149,518,456)	-	(9,214,145)	-
Rate Base Adjustments							
F PRODU	DEM	F PRODU DEM	DPROD	(2,190,093)	(190,538)	-	(1,999,555)
F PRODU	DEM	F PRODU DEM	DPROD K	(48,895)	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	(36,752,186)	(36,752,186)	-	-
F DISTR	CUS	F DISTR CUS	CUST	(30,354,388)	(30,354,388)	-	-
F PRODU	COM	F PRODU COM	INDIRECT	(135,916)	-	(135,016)	(899)
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	29,536	29,536	-	-
F MISC	COM	F MISC COM	PREV PROD	-	-	-	-
F MISC	COM	F MISC COM	GASPLY	28,658	-	-	28,658
F PRODU	COM	F PRODU COM	REG COMM	448	-	-	448
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-
	-	-	-	-	-	-	-
F DISTR	DEM		(36,752,186)	(36,752,186)	-	-	-
	CUS		(30,354,388)	(30,354,388)	-	-	-
	COM		29,536	-	-	-	-
	Sub-total		(67,071,038)	(67,071,038)	-	-	-
F GASPL	DEM		-	-	-	-	-
	CUS		-	-	-	-	-
	COM		-	-	-	-	-
	Sub-total		-	-	-	-	-
F PRODU	DEM		(2,238,992)	(239,437)	-	(1,999,555)	-
	CUS		-	-	-	-	-
	COM		(135,467)	-	-	(135,016)	(450)
	Sub-total		(2,374,458)	(239,437)	-	(2,134,571)	(450)
F MISC	DEM		-	-	-	-	-
	CUS		-	-	-	-	-
	COM		-	-	-	-	-
	Sub-total		28,658	-	-	-	28,658
	-	-	28,658	-	-	-	28,658
Rate Base Adjustments							
	DEM	-	(38,991,177)	(36,991,822)	-	(1,999,555)	-
	CUS	-	(30,354,388)	(30,354,388)	-	-	-
	COM	-	(77,072)	29,536	-	(135,016)	28,408
	TOTAL	-	(69,422,638)	(67,316,474)	-	(2,134,571)	28,408
O & M EXPENSES							
F PRODU	DEM	F PRODU DEM	DPROD	1,632,161	141,999	-	1,490,169
F PRODU	DEM	F PRODU DEM	DPROD K	(33,285)	(33,285)	-	-
F DISTR	DEM	F DISTR DEM	DIST	15,147,521	15,147,521	-	-
F DISTR	CUS	F DISTR CUS	CUST	13,495,523	13,495,523	-	-
F PRODU	COM	F PRODU COM	INDIRECT	(1,999,581)	-	(1,979,418)	(13,163)
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	1,915,836	1,915,836	-	-
F MISC	COM	F MISC COM	PREV PROD	22,496	-	14,822	7,665
F MISC	COM	F MISC COM	GASPLY	423,074	-	-	423,074
F PRODU	COM	F PRODU COM	REG COMM	6,561	-	-	6,561
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-
	-	-	-	-	-	-	-
F DISTR	DEM		15,147,521	15,147,521	-	-	-
	CUS		13,495,523	13,495,523	-	-	-
	COM		1,915,836	-	-	-	-
	Sub-total		30,518,879	30,518,879	-	-	-
F GASPL	DEM		-	-	-	-	-
	CUS		-	-	-	-	-
	COM		-	-	-	-	-
	Sub-total		-	-	-	-	-
F PRODU	DEM		1,598,882	108,713	-	1,490,169	-
	CUS		-	-	-	-	-
	COM		(1,986,026)	-	-	(1,979,418)	(6,608)
	Sub-total		(387,130)	108,713	-	(489,249)	(6,608)
F MISC	DEM		-	-	-	-	-
	CUS		-	-	-	-	-
	COM		445,541	-	-	14,822	430,719
	Sub-total		445,541	-	-	14,822	430,719
O & M EXPENSES							
	DEM		16,746,403	15,256,234	-	1,490,169	-
	CUS		13,495,523	13,495,523	-	-	-
	COM		375,356	1,915,836	-	(1,964,596)	424,117
	TOTAL		30,577,282	30,627,593	-	(474,427)	424,117
Purchased Gas Expenses							
F PRODU	DEM	F PRODU DEM	DPROD	-	-	-	-
F PRODU	DEM	F PRODU DEM	DPROD K	-	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	-	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-
F MISC	COM	F MISC COM	PREV PROD	-	-	-	-
F MISC	COM	F MISC COM	GASPLY	-	-	-	-
F PRODU	COM	F PRODU COM	REG COMM	-	-	-	-



F DISTR	COM	F DISTR COM	CUR REV					
F PRODU	COM	F PRODU COM	PREV PROD					
F DISTR	COM	F DISTR COM	OTH REV					
F DISTR		DEM						
		CUS						
		COM						
		Sub-total						
F GASPL		DEM						
		CUS						
		COM						
		Sub-total						
F PRODU		DEM						
		CUS						
		COM						
		Sub-total						
F MISC		DEM						
		CUS						
		COM						
		Sub-total						
Purchased Gas Expenses								
		DEM						
		CUS						
		COM						
		TOTAL						
Depreciation Expense								
F PRODU	DEM	F PRODU DEM	DPROD	681,039	59,250	-	621,789	-
F PRODU	DEM	F PRODU DEM	DPROD K	58,053	-	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	7,462,145	7,462,145	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	9,500,198	9,500,198	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASPCOST	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	6,253	6,253	-	-	-
F MISC	COM	F MISC COM	PREV PROD	-	-	-	-	-
F MISC	COM	F MISC COM	GASPLY	6,109	-	-	-	6,109
F PRODU	COM	F PRODU COM	REG COMM	95	-	-	-	95
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-	-
F DISTR		DEM		7,462,145	7,462,145	-	-	-
		CUS		9,500,198	9,500,198	-	-	-
		COM		6,253	6,253	-	-	-
		Sub-total		16,968,596	16,968,596	-	-	-
F GASPL		DEM						
		CUS						
		COM						
		Sub-total						
F PRODU		DEM		739,092	117,304	-	621,789	-
		CUS		-	-	-	-	-
		COM		95	-	-	-	95
		Sub-total		739,187	117,304	-	621,789	95
F MISC		DEM						
		CUS						
		COM		6,109	-	-	-	6,109
		Sub-total		6,109	-	-	-	6,109
Deereciation Expense								
		DEM		8,201,237	7,579,449	-	621,789	-
		CUS		9,500,198	9,500,198	-	-	-
		COM		12,453	6,253	-	-	6,204
		TOTAL		17,713,892	17,085,899	-	621,789	6,204
Interest & Other Expenses								
F PRODU	DEM	F PRODU DEM	DPROD	83,372	7,253	-	76,119	-
F PRODU	DEM	F PRODU DEM	DPROD K	1,543	1,543	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	3,527,912	3,527,912	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	1,965,012	1,965,012	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	(3,007)	-	-	(2,987)	(20)
F GASPL	COM	F GASPL COM	GASPCOST	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	653	653	-	-	-
F MISC	COM	F MISC COM	PREV PROD	-	-	-	-	-
F MISC	COM	F MISC COM	GASPLY	638	-	-	-	638
F PRODU	COM	F PRODU COM	REG COMM	10	-	-	-	10
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-	-
F DISTR		DEM		3,527,912	3,527,912	-	-	-
		CUS		1,965,012	1,965,012	-	-	-
		COM		653	653	-	-	-
		Sub-total		5,493,578	5,493,578	-	-	-
F GASPL		DEM						
		CUS						
		COM						
		Sub-total						
F PRODU		DEM		84,916	8,797	-	76,119	-
		CUS		-	-	-	-	-
		COM		(2,997)	-	-	(2,987)	(10)
		Sub-total		81,918	8,797	-	73,132	(10)
F MISC		DEM						
		CUS						
		COM		638	-	-	-	638
		Sub-total		638	-	-	-	638
Interest & Other Expenses								
		DEM		3,612,820	3,536,709	-	76,119	-
		CUS		1,965,012	1,965,012	-	-	-



COM				(1,703)	653	(2,967)	629
TOTAL				5,576,135	5,502,375	73,132	629
Taxes Other Than Income Taxes							
F PRODU	DEM	F PRODU DEM	DPROD	383,369	33,353	-	350,016
F PRODU	DEM	F PRODU DEM	DPROD K	4,299	4,299	-	-
F DISTR	DEM	F DISTR DEM	DIST	5,787,185	5,787,185	-	-
F DISTR	CUS	F DISTR CUS	CUST	4,720,156	4,720,156	-	-
F PRODU	COM	F PRODU COM	NDIRECT	-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-
F MISCI	COM	F MISCI COM	GASPLY	-	-	-	-
F PRODU	COM	F PRODU COM	REG COMM	-	-	-	-
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-
-	-	-	-	-	-	-	-
F DISTR							
	DEM			5,787,185	5,787,185	-	-
	CUS			4,720,156	-	-	-
	COM			-	-	-	-
	Sub-total			10,507,341	10,507,341	-	-
F GASPL							
	DEM			-	-	-	-
	CUS			-	-	-	-
	COM			-	-	-	-
	Sub-total			-	-	-	-
F PRODU							
	DEM			387,668	37,652	-	350,016
	CUS			-	-	-	-
	COM			-	-	-	-
	Sub-total			387,668	37,652	-	350,016
F MISCI							
	DEM			-	-	-	-
	CUS			-	-	-	-
	COM			-	-	-	-
	Sub-total			-	-	-	-
Taxes Other Than Income Taxes							
	DEM			5,174,853	5,824,837	-	350,016
	CUS			4,720,156	-	-	-
	COM			-	-	-	-
	TOTAL			10,895,009	10,544,993	-	350,016
Net Additions/Deductions to Oper. Inc.							
F PRODU	DEM	F PRODU DEM	DPROD	(19,811)	(1,724)	-	(18,087)
F PRODU	DEM	F PRODU DEM	DPROD K	(367)	(367)	-	-
F DISTR	DEM	F DISTR DEM	DIST	(838,302)	(838,302)	-	-
F DISTR	CUS	F DISTR CUS	CUST	(466,926)	(466,926)	-	-
F PRODU	COM	F PRODU COM	NDIRECT	-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	710	-	-	710
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	(155)	(155)	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-
F MISCI	COM	F MISCI COM	GASPLY	(152)	-	-	(152)
F PRODU	COM	F PRODU COM	REG COMM	(6)	-	-	(6)
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-
-	-	-	-	-	-	-	-
F DISTR							
	DEM			(838,302)	(838,302)	-	-
	CUS			(466,926)	-	-	-
	COM			(155)	-	-	-
	Sub-total			(1,305,383)	(1,305,383)	-	-
F GASPL							
	DEM			-	-	-	-
	CUS			-	-	-	-
	COM			-	-	-	-
	Sub-total			-	-	-	-
F PRODU							
	DEM			(20,178)	(2,090)	-	(18,087)
	CUS			-	-	-	-
	COM			713	-	-	710
	Sub-total			(19,465)	(2,090)	-	(17,378)
F MISCI							
	DEM			-	-	-	-
	CUS			-	-	-	-
	COM			(152)	-	-	(152)
	Sub-total			(152)	-	-	(152)
Net Additions/Deductions to Oper. Inc.							
	DEM			(858,479)	(840,362)	-	(18,087)
	CUS			(466,926)	(466,926)	-	-
	COM			(65)	-	-	(65)
	TOTAL			(1,325,000)	(1,307,473)	-	(17,378)
Other							
F PRODU	DEM	F PRODU DEM	DPROD	-	-	-	-
F PRODU	DEM	F PRODU DEM	DPROD K	-	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	-	-	-	-
F PRODU	COM	F PRODU COM	NDIRECT	-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-
F GASPL	COM	F GASPL COM	GASPLY	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-
F MISCI	COM	F MISCI COM	GASPLY	-	-	-	-
F PRODU	COM	F PRODU COM	REG COMM	-	-	-	-
F DISTR	COM	F DISTR COM	CUR REV	-	-	-	-
F PRODU	COM	F PRODU COM	PREV PROD	-	-	-	-
F DISTR	COM	F DISTR COM	OTH REV	-	-	-	-
-	-	-	-	-	-	-	-
F DISTR							
	DEM			-	-	-	-
	CUS			-	-	-	-
	COM			-	-	-	-
	Sub-total			-	-	-	-
F GASPL							
	DEM			-	-	-	-
	CUS			-	-	-	-
	COM			-	-	-	-
	Sub-total			-	-	-	-
F PRODU							
	DEM			-	-	-	-



000295



Total



Functional Cost Study  
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs				LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
RATE BASE																		
Plant in Service																		
Intangible Plant																		
Misc. Intangible Plant	14,745,889	LABOR	7,130,370	7,014,665	-	14,145,035	-	-	-	-	600,854	-	-	600,854	-	-	-	-
Sub-total	14,745,889		7,130,370	7,014,665	-	14,145,035	-	-	-	-	600,854	-	-	600,854	-	-	-	-
Production Plant																		
Production Plant EN	14,026,237	DPROD	1,220,283	-	-	1,220,283	-	-	-	-	12,805,954	-	-	12,805,954	-	-	-	-
Production Plant Keene	335,421	DPROD K	335,421	-	-	335,421	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	14,361,658		1,555,703	-	-	1,555,703	-	-	-	-	12,805,954	-	-	12,805,954	-	-	-	-
Distribution Plant																		
Land & Land Rights	197,931	DIST	197,931	-	-	197,931	-	-	-	-	-	-	-	-	-	-	-	-
M&R Stations	623,659	DIST	623,659	-	-	623,659	-	-	-	-	-	-	-	-	-	-	-	-
Mains	231,079,452	DIST	231,079,452	-	-	231,079,452	-	-	-	-	-	-	-	-	-	-	-	-
Compressor Station Equipment	4,924,228	DIST	4,924,228	-	-	4,924,228	-	-	-	-	-	-	-	-	-	-	-	-
Services	147,512,755	CUST	-	147,512,755	-	147,512,755	-	-	-	-	-	-	-	-	-	-	-	-
Meters & Meter Installations	20,781,525	CUST	-	20,781,525	-	20,781,525	-	-	-	-	-	-	-	-	-	-	-	-
Meters Installations	14,360,005	CUST	-	14,360,005	-	14,360,005	-	-	-	-	-	-	-	-	-	-	-	-
Other Equipment	986,277	DIST	986,277	-	-	986,277	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	420,465,832		237,811,547	182,654,285	-	420,465,832	-	-	-	-	-	-	-	-	-	-	-	-
General Plant																		
Land & Land Rights	16,806	LABOR	8,127	7,995	-	16,121	-	-	-	-	685	-	-	685	-	-	-	-
Structures & Improvements	22,126,395	LABOR	10,699,211	10,525,594	-	21,224,805	-	-	-	-	901,590	-	-	901,590	-	-	-	-
Office Furniture & Equipment	2,911,316	LABOR	1,407,766	1,384,922	-	2,792,688	-	-	-	-	118,628	-	-	118,628	-	-	-	-
Transportation Equipment	2,750,151	LABOR	1,329,835	1,308,255	-	2,638,090	-	-	-	-	112,061	-	-	112,061	-	-	-	-
Stores Equipment	99,421	LABOR	48,075	47,295	-	95,370	-	-	-	-	4,051	-	-	4,051	-	-	-	-
Tools, Shop & Garage Equip.	1,148,344	LABOR	555,281	546,271	-	1,101,552	-	-	-	-	46,792	-	-	46,792	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Operated Equip.	726,968	LABOR	351,525	345,821	-	697,346	-	-	-	-	29,622	-	-	29,622	-	-	-	-
Communication Equip.	477,578	LABOR	230,933	227,185	-	458,118	-	-	-	-	19,460	-	-	19,460	-	-	-	-
Miscellaneous Equip.	353,566	LABOR	170,967	168,192	-	339,159	-	-	-	-	14,407	-	-	14,407	-	-	-	-
Sub-total	30,610,544		14,801,718	14,561,530	-	29,363,248	-	-	-	-	1,247,295	-	-	1,247,295	-	-	-	-
TOTAL PLANT-IN-SERVICE	480,183,923		261,299,339	204,230,480	-	465,529,818	-	-	-	-	14,654,104	-	-	14,654,104	-	-	-	-
Accumulated Reserve for Depreciation																		
Intangible Plant																		
Misc. Intangible Plant	(4,975,703)	LABOR	(2,406,000)	(2,366,957)	-	(4,772,957)	-	-	-	-	(202,746)	-	-	(202,746)	-	-	-	-
Sub-total	(4,975,703)		(2,406,000)	(2,366,957)	-	(4,772,957)	-	-	-	-	(202,746)	-	-	(202,746)	-	-	-	-
Production Plant																		
Production Plant	(9,579,080)	DPROD	(833,380)	-	-	(833,380)	-	-	-	-	(8,745,700)	-	-	(8,745,700)	-	-	-	-
Production Plant Keene	(188,851)	DPROD K	(188,851)	-	-	(188,851)	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	(9,767,932)		(1,022,231)	-	-	(1,022,231)	-	-	-	-	(8,745,700)	-	-	(8,745,700)	-	-	-	-
Distribution Plant																		
Land & Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&R Stations	(455,849)	DIST	(455,849)	-	-	(455,849)	-	-	-	-	-	-	-	-	-	-	-	-
Mains	(55,119,021)	DIST	(55,119,021)	-	-	(55,119,021)	-	-	-	-	-	-	-	-	-	-	-	-
Compressor Station Equipment	(1,898,257)	DIST	(1,898,257)	-	-	(1,898,257)	-	-	-	-	-	-	-	-	-	-	-	-
Services	(66,914,257)	CUST	-	(66,914,257)	-	(66,914,257)	-	-	-	-	-	-	-	-	-	-	-	-
Meters	(10,159,323)	CUST	-	(10,159,323)	-	(10,159,323)	-	-	-	-	-	-	-	-	-	-	-	-
Meter Installations	(2,510,354)	CUST	-	(2,510,354)	-	(2,510,354)	-	-	-	-	-	-	-	-	-	-	-	-
Other Equipment	(377,799)	DIST	(377,799)	-	-	(377,799)	-	-	-	-	-	-	-	-	-	-	-	-
General Plant																		
Land & Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Structures & Improvements	(3,369,744)	LABOR	(1,629,438)	(1,602,997)	-	(3,232,436)	-	-	-	-	(137,308)	-	-	(137,308)	-	-	-	-
Office Furniture & Equipment	(510,622)	LABOR	(246,911)	(242,905)	-	(489,816)	-	-	-	-	(20,806)	-	-	(20,806)	-	-	-	-
Transportation Equipment	(807,510)	LABOR	(390,471)	(384,135)	-	(774,606)	-	-	-	-	(32,904)	-	-	(32,904)	-	-	-	-
Stores Equipment	(28,007)	LABOR	(13,543)	(13,323)	-	(26,866)	-	-	-	-	(1,141)	-	-	(1,141)	-	-	-	-
Tools, Shop & Garage Equip.	(641,731)	LABOR	(310,309)	(305,273)	-	(615,582)	-	-	-	-	(26,149)	-	-	(26,149)	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Operated Equip.	(665,676)	LABOR	(321,887)	(316,664)	-	(638,551)	-	-	-	-	(27,124)	-	-	(27,124)	-	-	-	-
Communication Equip.	(240,750)	LABOR	(116,415)	(114,526)	-	(230,940)	-	-	-	-	(9,810)	-	-	(9,810)	-	-	-	-
Miscellaneous Equip.	(156,784)	LABOR	(75,813)	(74,582)	-	(150,395)	-	-	-	-	(6,389)	-	-	(6,389)	-	-	-	-
Other	(133,284)	PLANT	(72,529)	(66,688)	-	(129,216)	-	-	-	-	(4,068)	-	-	(4,068)	-	-	-	-
Sub-total	(6,554,108)		(3,177,316)	(3,111,094)	-	(6,288,409)	-	-	-	-	(265,698)	-	-	(265,698)	-	-	-	-
TOTAL DEPRECIATION ACCRUAL	(158,732,601)		(64,456,472)	(85,061,984)	-	(149,518,456)	-	-	-	-	(9,214,145)	-	-	(9,214,145)	-	-	-	-
NET PLANT	321,451,321		196,842,867	119,168,495	-	316,011,362	-	-	-	-	5,439,959	-	-	5,439,959	-	-	-	-
Rate Base Adjustments																		
Additions																		
Gas Materials and Supplies	6,948,817	PDGPLT	3,794,648	2,944,359	-	6,739,007	-	-	-	-	209,810	-	-	209,810	-	-	-	-
Cash Working Capital (Other)	2,725,860	OMEXPX	1,437,916	1,239,765	29,536	2,707,217	-	-	-	-	125,252	-	(135,016)	(9,765)	-	-	28,408	28,408
Prerelements	2,733,433	PDGPLT	1,492,688	1,156,213	-	2,650,901	-	-	-	-	82,532	-	-	82,532	-	-	-	-
Sub-total	12,408,110		6,725,253	5,342,336	29,536	12,097,125	-	-	-	-	417,594	-	(135,016)	282,577	-	-	28,408	28,408
Deductions																		
Customer Deposits	(1,775,750)	CUST	-	(1,775,750)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum. Deferred Income Taxes	(80,054,998)	PDGPLT	(43,716,875)	(33,920,978)	-	(77,637,849)	-	-	-	-	(2,417,149)	-	-	(2,417,149)	-	-	-	-
Sub-total	(81,830,748)		(43,716,875)	(35,696,725)	-	(79,413,599)	-	-	-	-	(2,417,149)	-	-	(2,417,149)	-	-	-	-
TOTAL RATE BASE ADJ.	(69,422,638)		(36,991,622)	(30,354,388)	29,536	(67,316,474)	-	-	-	-	(1,999,555)	-	(135,016)	(2,134,571)	-	-	28,408	28,408
TOTAL RATE BASE	252,028,683		159,851,244	88,814,107	29,536	248,694,888	-	-	-	-	3,440,404	-	(135,016)	3,305,388	-	-	28,408	28,408



Functional Cost Study  
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs				LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
EXPENSES																		
O & M Expenses																		
Production (LPG LNG) - Operation																		
Supervision	333,238	DPROD	28,992	-	-	28,992	-	-	-	-	304,246	-	-	304,246	-	-	-	-
LPG - Production	263,598	DPROD	22,933	-	-	22,933	-	-	-	-	240,665	-	-	240,665	-	-	-	-
LPG - Materials	46,178	DPROD	4,017	-	-	4,017	-	-	-	-	42,161	-	-	42,161	-	-	-	-
Gas Mixing & Misc Exp - Keene	(23,701)	DPROD K	(23,701)	-	-	(23,701)	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Prod. Exp.	388,258	DPROD	33,778	-	-	33,778	-	-	-	-	354,479	-	-	354,479	-	-	-	-
Operation Labor & Expenses	2,543	DPROD	221	-	-	221	-	-	-	-	2,322	-	-	2,322	-	-	-	-
Other	4,296	DPROD	374	-	-	374	-	-	-	-	3,922	-	-	3,922	-	-	-	-
Indirect Expenses	(1,992,581)	INDIRECT	-	-	-	-	-	-	-	-	-	(1,979,418)	-	(1,979,418)	-	-	(13,163)	(13,163)
Sub-total	(978,172)		66,615	-	-	66,615	-	-	-	-	947,795	-	(1,979,418)	(1,031,623)	-	-	(13,163)	(13,163)
Production (LPG LNG) - Maintenance																		
Maint. of Prod. Equip	72,133	DPROD	6,276	-	-	6,276	-	-	-	-	65,857	-	-	65,857	-	-	-	-
Sub-total	72,133		6,276	-	-	6,276	-	-	-	-	65,857	-	-	65,857	-	-	-	-
Total Production	(906,039)		72,890	-	-	72,890	-	-	-	-	1,013,652	-	(1,979,418)	(965,766)	-	-	(13,163)	(13,163)
Purchased Gas Expenses																		
Gas Supply	-	GASCOST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Gas	-	GASCOST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gas Supply	-	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Operation Expenses																		
Operation Supervision & Engineering	1,725,207	DISTOPX	1,333,485	391,722	-	1,725,207	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Load Dispatch	252,649	DIST	252,649	-	-	252,649	-	-	-	-	-	-	-	-	-	-	-	-
Mains & Services Expenses	4,899,898	DIST	4,899,898	-	-	4,899,898	-	-	-	-	-	-	-	-	-	-	-	-
M&R Station Expenses - General	160,140	DIST	160,140	-	-	160,140	-	-	-	-	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	14,536	DIST	14,536	-	-	14,536	-	-	-	-	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,800,052	CUST	-	1,800,052	-	1,800,052	-	-	-	-	-	-	-	-	-	-	-	-
Customer Installation Expenses	58,893	CUST	-	58,893	-	58,893	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	988,828	DIST	988,828	-	-	988,828	-	-	-	-	-	-	-	-	-	-	-	-
Rents	12,098	DIST	12,098	-	-	12,098	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	9,912,299		7,661,633	2,250,667	-	9,912,299	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Maintenance Expenses																		
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	123,257	DIST	123,257	-	-	123,257	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Mains	1,673,937	DIST	1,673,937	-	-	1,673,937	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of M&R Station Equip. - General	55,977	DIST	55,977	-	-	55,977	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Services	678,014	CUST	-	678,014	-	678,014	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Meters & House Regulators	310,270	CUST	-	310,270	-	310,270	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Other Equip.	13,686	DIST	13,686	-	-	13,686	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,855,141		1,866,857	988,284	-	2,855,141	-	-	-	-	-	-	-	-	-	-	-	-
Total Distribution	12,767,440		9,528,489	3,238,951	-	12,767,440	-	-	-	-	-	-	-	-	-	-	-	-
Customer Account																		
Supervision	199,462	CACCTX	-	199,462	-	199,462	-	-	-	-	-	-	-	-	-	-	-	-
Meter Reading	408,042	CUST	-	408,042	-	408,042	-	-	-	-	-	-	-	-	-	-	-	-
Customer Records & Collection	3,902,071	CUST	-	3,902,071	-	3,902,071	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectable Accounts - Delivery	1,482,816	PREV DEL	-	-	1,482,816	-	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectable Accounts - Production	22,466	PREV PROD	-	-	-	-	-	-	-	-	-	-	14,822	14,822	-	-	7,645	7,645
Misc. Customer Accounts	(19,398)	CUST	-	(19,398)	-	(19,398)	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	5,995,459		-	4,490,176	1,482,816	5,972,992	-	-	-	-	-	-	14,822	14,822	-	-	7,645	7,645
Customer Service & Information Expenses																		
Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	2,521	CUST	-	2,521	-	2,521	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	2,521		-	2,521	-	2,521	-	-	-	-	-	-	-	-	-	-	-	-
Sales Expenses																		
Demonstrating & Selling Expenses	160,782	CUST	-	160,782	-	160,782	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	160,782		-	160,782	-	160,782	-	-	-	-	-	-	-	-	-	-	-	-
Administrative and General Expenses																		
Administrative & General Salaries	4,878,391	LABOR	2,358,944	2,320,666	-	4,679,610	-	-	-	-	198,781	-	-	198,781	-	-	-	-
A&G Salaries - Energy Procurement	641,584	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	641,584	641,584
Office Supplies	1,219,159	LABOR	589,524	579,958	-	1,169,482	-	-	-	-	49,677	-	-	49,677	-	-	69,699	69,699
Office Supplies - Energy Procurement	69,699	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(415,848)	(415,848)
A&G Transferred	(7,749,920)	AGXTRANSFER	(3,419,762)	(3,364,270)	(261,868)	(7,045,900)	-	-	-	-	(288,173)	-	-	(288,173)	-	-	(258,003)	(258,003)
A&G Transferred - Energy Procurement	(258,003)	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services	3,980,056	LABOR	1,924,555	1,893,325	-	3,817,880	-	-	-	-	162,176	-	-	162,176	-	-	-	-
Outside Serv. - Gas Acquisition	381,674	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381,674	381,674
Property Insurance	35,930	LABOR	17,374	17,092	-	34,466	-	-	-	-	1,464	-	-	1,464	-	-	-	-
Injuries & Damages	1,074,851	LABOR	519,744	511,310	-	1,031,053	-	-	-	-	43,797	-	-	43,797	-	-	-	-
Employee Pension & Benefits	7,227,581	LABOR	3,494,894	3,438,183	-	6,933,077	-	-	-	-	294,504	-	-	294,504	-	-	-	-
Regulatory Commission - Delivery	694,888	PREV DEL	-	-	694,888	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Commission - Production	10,528	REG COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,528	10,528
Misc. General Expenses	70,770	LABOR	34,221	33,665	-	67,886	-	-	-	-	2,884	-	-	2,884	-	-	-	-
Office Rent	146,051	LABOR	70,623	69,477	-	140,100	-	-	-	-	5,951	-	-	5,951	-	-	-	-
Maintenance of General Plant	133,881	LABOR	64,738	63,687	-	128,426	-	-	-	-	5,455	-	-	5,455	-	-	-	-
Sub-total	12,557,120		5,654,855	5,563,093	433,020	11,650,967	-	-	-	-	476,517	-	-	476,517	-	-	429,635	429,635
TOTAL O & M EXPENSES	30,577,282		15,256,234	13,455,523	1,915,836	30,627,593	-	-	-	-	1,490,169	-	(1,964,596)	(474,427)	-	-	424,117	424,117
Labor Expense																		
Production - Operation																		
Supervision	299,027	DPROD	26,015	-	-	26,015	-	-	-	-	273,012	-	-	273,012	-	-	-	-
LPG - Production	13,574	DPROD	1,181	-	-	1,181	-	-	-	-	12,393	-	-	12,393	-	-	-	-
LPG - Materials	194,832	DPROD	16,950	-	-	16,950	-	-	-	-	177,882	-	-	177,882	-	-	-	-



Functional Cost Study  
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs				LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Gas Mixing & Misc Exp - Keene	(9,365)	DPROD K	(9,365)	-	-	(9,365)	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Prod. Exp.	2,543	DPROD	221	-	-	221	-	-	-	-	2,322	-	-	2,322	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>500,612</b>		<b>35,003</b>	-	-	<b>35,003</b>	-	-	-	-	<b>465,609</b>	-	-	<b>465,609</b>	-	-	-	-
<b>Production - Maintenance</b>																		
Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Production</b>	<b>500,612</b>		<b>35,003</b>	-	-	<b>35,003</b>	-	-	-	-	<b>465,609</b>	-	-	<b>465,609</b>	-	-	-	-
<b>Distribution Operation Expenses</b>																		
Operation Supervision & Engineering	847,506	DISTOPX	655,073	192,433	-	847,506	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Load Dispatch	215,372	DIST	215,372	-	-	215,372	-	-	-	-	-	-	-	-	-	-	-	-
Mains & Services Expenses	3,237,065	DIST	3,237,065	-	-	3,237,065	-	-	-	-	-	-	-	-	-	-	-	-
M&R Station Expenses - General	129,841	DIST	129,841	-	-	129,841	-	-	-	-	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	9,569	DIST	9,569	-	-	9,569	-	-	-	-	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,521,556	CUST	-	1,521,556	-	1,521,556	-	-	-	-	-	-	-	-	-	-	-	-
Customer Installation Expenses	17,889	CUST	-	17,889	-	17,889	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	468,781	DIST	468,781	-	-	468,781	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>6,447,579</b>		<b>4,715,701</b>	<b>1,731,879</b>	-	<b>6,447,579</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution Maintenance Expenses</b>																		
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	83,216	DIST	83,216	-	-	83,216	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Mains	656,606	DIST	656,606	-	-	656,606	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of M&R Station Equip. - General	30,851	DIST	30,851	-	-	30,851	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Services	367,661	CUST	-	367,661	-	367,661	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Meters & House Regulators	196,372	CUST	-	196,372	-	196,372	-	-	-	-	-	-	-	-	-	-	-	-
Maint. of Other Equip.	4,029	DIST	4,029	-	-	4,029	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>1,338,735</b>		<b>774,702</b>	<b>564,033</b>	-	<b>1,338,735</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Distribution</b>	<b>7,786,315</b>		<b>5,490,403</b>	<b>2,295,912</b>	-	<b>7,786,315</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Account</b>																		
Supervision	185,091	CACCTX	-	185,091	-	185,091	-	-	-	-	-	-	-	-	-	-	-	-
Meter Reading	386,682	CUST	-	386,682	-	386,682	-	-	-	-	-	-	-	-	-	-	-	-
Customer Records & Collection	2,448,098	CUST	-	2,448,098	-	2,448,098	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectible Accounts	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>3,019,870</b>		-	<b>3,019,870</b>	-	<b>3,019,870</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service &amp; Information Expenses</b>																		
Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	3,994	CUST	-	3,994	-	3,994	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>3,994</b>		<b>-</b>	<b>3,994</b>	-	<b>3,994</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sales Expenses</b>																		
Demonstrating & Selling Expenses	115,969	CUST	-	115,969	-	115,969	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>115,969</b>		<b>-</b>	<b>115,969</b>	-	<b>115,969</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL O &amp; M LABOR EXP.</b>	<b>11,426,760</b>		<b>5,525,406</b>	<b>5,435,745</b>	-	<b>10,961,151</b>	-	-	-	-	<b>465,609</b>	-	-	<b>465,609</b>	-	-	-	-
<b>Depreciation Expense</b>																		
<b>Intangible Plant</b>																		
Misc. Intangible Plant	2,378,512	LABOR	1,150,129	1,131,465	-	2,281,594	-	-	-	-	96,918	-	-	96,918	-	-	-	-
<b>Sub-total</b>	<b>2,378,512</b>		<b>1,150,129</b>	<b>1,131,465</b>	-	<b>2,281,594</b>	-	-	-	-	<b>96,918</b>	-	-	<b>96,918</b>	-	-	-	-
<b>Production Plant</b>																		
Production Plant EN	389,879	DPROD	33,919	-	-	33,919	-	-	-	-	355,960	-	-	355,960	-	-	-	-
Production Plant Keene	66,241	DPROD K	66,241	-	-	66,241	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>456,120</b>		<b>100,160</b>	-	-	<b>100,160</b>	-	-	-	-	<b>355,960</b>	-	-	<b>355,960</b>	-	-	-	-
<b>Other</b>																		
Depr Amort of Reserve Surplus	(933,588)	PLANT	(508,026)	(397,071)	-	(905,097)	-	-	-	-	(28,491)	-	-	(28,491)	-	-	-	-
Regulatory Debts	181,327	AGEXP	81,657	80,332	6,253	168,242	-	-	-	-	6,881	-	-	6,881	-	-	6,204	6,204
Amort. Of Regulatory Asset	3,854,214	LABOR	1,863,704	3,697,165	-	5,560,869	-	-	-	-	157,049	-	-	157,049	-	-	-	-
Ratemaking Adjustment	(1,325,000)	PDGPLT	(723,563)	(561,430)	-	(1,284,993)	-	-	-	-	(40,007)	-	-	(40,007)	-	-	-	-
<b>Sub-total</b>	<b>1,776,953</b>		<b>713,772</b>	<b>955,292</b>	<b>6,253</b>	<b>1,675,317</b>	-	-	-	-	<b>95,432</b>	-	-	<b>95,432</b>	-	-	<b>6,204</b>	<b>6,204</b>
<b>Distribution Plant</b>																		
Land & Land Rights	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&R Stations	17,837	DIST	17,837	-	-	17,837	-	-	-	-	-	-	-	-	-	-	-	-
Mains	4,532,743	DIST	4,532,743	-	-	4,532,743	-	-	-	-	-	-	-	-	-	-	-	-
Compressor Station Equipment	141,154	DIST	141,154	-	-	141,154	-	-	-	-	-	-	-	-	-	-	-	-
Services	5,248,167	CUST	-	5,248,167	-	5,248,167	-	-	-	-	-	-	-	-	-	-	-	-
Meters & Installations	857,975	CUST	-	857,975	-	857,975	-	-	-	-	-	-	-	-	-	-	-	-
Meters Installations	449,468	CUST	-	449,468	-	449,468	-	-	-	-	-	-	-	-	-	-	-	-
Other Equipment	51,674	DIST	51,674	-	-	51,674	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>11,299,019</b>		<b>4,743,409</b>	<b>6,555,610</b>	-	<b>11,299,019</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Plant Plant</b>																		
Land & Land Rights	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Structures & Improvements	642,361	LABOR	310,613	305,573	-	616,186	-	-	-	-	26,174	-	-	26,174	-	-	-	-
Office Furniture & Equipment	345,644	LABOR	167,136	164,424	-	331,560	-	-	-	-	14,084	-	-	14,084	-	-	-	-
Transportation Equipment	534,213	LABOR	258,319	254,127	-	512,446	-	-	-	-	21,768	-	-	21,768	-	-	-	-
Stores Equipment	3,311	LABOR	1,801	1,575	-	3,376	-	-	-	-	135	-	-	135	-	-	-	-
Tools, Shop & Garage Equip.	65,199	LABOR	31,527	31,015	-	62,542	-	-	-	-	2,657	-	-	2,657	-	-	-	-
Laboratory Equip.	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Operated Equip.	131,974	LABOR	63,816	62,780	-	126,596	-	-	-	-	5,378	-	-	5,378	-	-	-	-
Communication Equip.	55,599	LABOR	26,885	26,449	-	53,334	-	-	-	-	2,266	-	-	2,266	-	-	-	-
Miscellaneous Equip.	12,862	LABOR	12,862	-	-	12,862	-	-	-	-	1,018	-	-	1,018	-	-	-	-
<b>Sub-total</b>	<b>1,803,288</b>		<b>871,979</b>	<b>857,830</b>	-	<b>1,729,809</b>	-	-	-	-	<b>73,479</b>	-	-	<b>73,479</b>	-	-	-	-



Functional Cost Study  
Account Detail

Docket No.DG17-048  
Attachment DAH-3  
Page 4 of 14

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs				LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
<b>TOTAL DEPRECIATION EXPENSES</b>	<b>17,713,892</b>		<b>7,579,449</b>	<b>9,500,198</b>	<b>6,253</b>	<b>17,085,899</b>	-	-	-	-	<b>621,789</b>	-	-	<b>621,789</b>	-	-	<b>6,204</b>	<b>6,204</b>
<b>Taxes Other Than Income Taxes</b>																		
Payroll	1,713,204	LABOR	828,419	814,976	-	1,643,395	-	-	-	-	69,808	-	-	69,808	-	-	-	-
Property	9,181,806	PLANT	4,996,418	3,905,180	-	8,901,598	-	-	-	-	280,206	-	-	280,206	-	-	-	-
<b>Sub-total</b>	<b>10,895,009</b>		<b>5,824,837</b>	<b>4,720,156</b>	<b>-</b>	<b>10,544,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,016</b>	<b>-</b>	<b>-</b>	<b>350,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TAXES OTHER THAN INCOME TAX</b>	<b>10,895,009</b>		<b>5,824,837</b>	<b>4,720,156</b>	<b>-</b>	<b>10,544,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,016</b>	<b>-</b>	<b>-</b>	<b>350,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Revenues</b>																		
Distribution Rate Revenue	70,681,266	CUR REV	-	-	70,681,266	70,681,266	-	-	-	-	-	-	-	-	-	-	-	-
Late Payment Charges - Delivery	435,860	PREV DEL	-	-	435,860	435,860	-	-	-	-	-	-	-	-	-	-	-	-
Late Payment Charges - Production	6,604	PREV PROD	-	-	-	-	-	-	-	-	-	-	4,357	4,357	-	-	2,247	2,247
Connect/Reconnect Fees	400,285	CUST	-	400,285	-	400,285	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	38,510	OTH REV	-	-	38,510	38,510	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>71,562,525</b>		<b>-</b>	<b>400,285</b>	<b>71,155,636</b>	<b>71,555,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,357</b>	<b>4,357</b>	<b>-</b>	<b>-</b>	<b>2,247</b>	<b>2,247</b>
<b>TOTAL</b>	<b>71,562,525</b>		<b>-</b>	<b>400,285</b>	<b>71,155,636</b>	<b>71,555,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,357</b>	<b>4,357</b>	<b>-</b>	<b>-</b>	<b>2,247</b>	<b>2,247</b>



## Account Allocation Factors

### Test Yr with K&N

[illegible]



Line Ref	4	5	6	7	8
	Total	Delivery Costs	Direct Gas Costs	LPG & LNG	Misc
<b>Expenses</b>					
<i>(including non-income taxes &amp; depreciation)</i>					
<b>Distribution</b>					
DEM	28,398,881	-	-	-	-
CUS	27,878,876	27,878,876	-	-	-
COM	1,922,088	-	-	-	-
Sub-total	<b>57,994,817</b>	<b>57,994,817</b>	<b>492,556</b>	<b>(8,508)</b>	-
<b>Gas Supply</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	-	-	-	-	-
Sub-total	-	-	-	-	-
<b>Production</b>					
DEM	2,725,942	263,669	2,461,973	-	-
CUS	-	-	-	-	-
COM	(1,285,925)	-	(1,974,416)	(8,508)	-
Sub-total	<b>725,717</b>	<b>263,669</b>	<b>492,556</b>	<b>(8,508)</b>	-
<b>Miscellaneous Ind.</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	491,850	-	14,822	436,828	-
Sub-total	<b>491,850</b>	-	<b>14,822</b>	<b>436,828</b>	-
<b>TOTAL</b>					
DEM	31,122,493	28,860,526	2,461,973	-	-
CUS	27,878,876	27,878,876	-	-	-
COM	987,813	1,952,288	(1,964,596)	430,321	-
Sub-total	<b>59,989,183</b>	<b>58,298,488</b>	<b>497,377</b>	<b>430,321</b>	-
<b>TOTAL</b>	<b>59,186,163</b>	<b>58,298,488</b>	-	<b>497,377</b>	<b>430,321</b>
<b>Interest Expense</b>					
<b>Distribution</b>					
DEM	3,527,912	3,527,912	-	-	-
CUS	1,965,012	1,965,012	-	-	-
COM	633	633	-	-	-
Sub-total	<b>5,493,578</b>	<b>5,493,578</b>	-	-	-
<b>Gas Supply</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	-	-	-	-	-
Sub-total	-	-	-	-	-
<b>Production</b>					
DEM	84,916	8,797	76,119	-	-
CUS	-	-	-	-	-
COM	(2,997)	-	(2,987)	(10)	-
Sub-total	<b>81,919</b>	<b>8,797</b>	<b>73,132</b>	<b>(10)</b>	-
<b>Miscellaneous Ind.</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	638	-	-	638	-
Sub-total	<b>638</b>	-	-	<b>638</b>	-
<b>TOTAL</b>					
DEM	3,612,828	3,536,709	76,119	-	-
CUS	1,965,012	1,965,012	-	-	-
COM	638	638	(2,987)	629	-
Sub-total	<b>5,976,138</b>	<b>5,502,374</b>	<b>73,132</b>	<b>629</b>	-
<b>TOTAL</b>	<b>5,976,138</b>	<b>5,502,374</b>	-	<b>73,132</b>	<b>629</b>
<b>Revenues</b>					
DEM	71,562,525	71,565,521	4,357	2,247	-
CUS	58,186,183	58,258,488	497,377	430,321	-
COM	5,291,135	5,302,374	73,132	629	-
Sub-total	<b>135,039,843</b>	<b>135,126,383</b>	<b>5,227,466</b>	<b>3,307,291</b>	-
<b>Net Additions/Deductions to Oper. Inc.</b>					
DEM	1,475,207	1,307,478	(883,530)	(428,851)	-
CUS	2,157,778	2,157,778	(229,958)	(169,010)	-
COM	1,000	1,000	(5,106)	(8,978)	-
Sub-total	<b>4,633,985</b>	<b>4,466,256</b>	<b>(1,118,594)</b>	<b>(606,839)</b>	-
<b>Current Income Taxes</b>					
DEM	2,157,769	2,158,747	(229,958)	(169,010)	-
CUS	-	-	-	-	-
COM	-	-	-	-	-
Sub-total	<b>2,157,769</b>	<b>2,158,747</b>	<b>(229,958)</b>	<b>(169,010)</b>	-
<b>Return</b>					
<b>Distribution</b>					
DEM	11,738,789	11,738,789	-	-	-
CUS	8,538,718	8,538,718	-	-	-
COM	3,174	3,174	-	-	-
Sub-total	<b>19,274,681</b>	<b>19,274,681</b>	-	-	-
<b>Gas Supply</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	-	-	-	-	-
Sub-total	-	-	-	-	-
<b>Production</b>					
DEM	282,477	29,263	253,214	-	-
CUS	-	-	-	-	-
COM	(9,970)	-	(9,937)	(33)	-
Sub-total	<b>272,506</b>	<b>29,263</b>	<b>243,277</b>	<b>(33)</b>	-
<b>Miscellaneous Ind.</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	2,124	-	-	2,124	-
Sub-total	<b>2,124</b>	-	-	<b>2,124</b>	-
<b>TOTAL</b>					
DEM	12,018,266	11,768,052	253,214	-	-
CUS	8,538,718	8,538,718	-	-	-
COM	(6,872)	2,174	(9,937)	2,091	-
Sub-total	<b>16,549,311</b>	<b>16,308,944</b>	<b>243,277</b>	<b>2,091</b>	-
<b>TOTAL</b>	<b>16,549,311</b>	<b>16,308,944</b>	-	<b>243,277</b>	<b>2,091</b>
<b>Net Additions/Deductions to Oper. Inc.</b>					
<b>Distribution</b>					
DEM	(838,302)	(838,302)	-	-	-
CUS	(486,526)	(486,526)	-	-	-
COM	(135)	(135)	-	-	-
Sub-total	<b>(1,325,363)</b>	<b>(1,325,363)</b>	-	-	-
<b>Gas Supply</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	-	-	-	-	-
Sub-total	-	-	-	-	-
<b>Production</b>					
DEM	(20,178)	(2,080)	(18,087)	-	-
CUS	-	-	-	-	-
COM	712	-	710	2	-
Sub-total	<b>(19,466)</b>	<b>(2,080)</b>	<b>(17,375)</b>	<b>2</b>	-
<b>Miscellaneous Ind.</b>					
DEM	-	-	-	-	-
CUS	-	-	-	-	-
COM	(152)	-	-	(152)	-
Sub-total	<b>(152)</b>	-	-	<b>(152)</b>	-
<b>TOTAL</b>					
DEM	(858,479)	(840,320)	(18,087)	-	-
CUS	(486,526)	(486,526)	-	-	-
COM	426	(1,367,473)	710	(148)	-
Sub-total	<b>(1,325,000)</b>	<b>(1,367,473)</b>	<b>(17,375)</b>	<b>(148)</b>	-
<b>TOTAL</b>	<b>(1,325,000)</b>	<b>(1,367,473)</b>	-	<b>(17,375)</b>	<b>(148)</b>
<b>Current Income Taxes</b>					
<b>Distribution</b>					



	DEM	1,635,285	1,635,285	-	-	-
	CUS	913,087	913,087	-	-	-
	COM	304	304	-	-	-
	Sub-total	2,552,680	2,552,680	-	-	-
Gas Supply	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Production	DEM	(235,274)	4,088	-	(239,362)	-
	CUS	-	-	-	-	-
	COM	12,075	-	-	9,304	2,670
	Sub-total	(223,201)	4,088	-	(229,968)	2,670
Miscellaneous Ind.	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	(171,689)	-	-	-	(171,689)
	Sub-total	(171,689)	-	-	-	(171,689)
TOTAL	DEM	1,404,014	1,643,376	-	(239,362)	-
	CUS	913,087	913,087	-	-	-
	COM	(155,312)	304	-	9,304	(169,010)
	Sub-total	2,157,789	2,556,747	-	(229,968)	(169,010)
TOTAL		2,157,789	2,556,747	-	(229,968)	(169,010)
Additional Operating Income						
Distribution		\$ 8,330,738	\$ 7,963,254	\$ -	\$ 506,329	\$ 261,155
	DEM	4,846,270	4,846,270	-	-	-
	CUS	2,700,095	2,700,095	-	-	-
	COM	896	896	-	-	-
	Sub-total	7,591,163	7,591,163	-	-	-
Gas Supply	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Production	DEM	535,103	12,091	-	527,011	-
	CUS	-	-	-	-	-
	COM	(24,822)	-	-	(20,682)	(4,140)
	Sub-total	514,280	12,091	-	506,329	(4,140)
Miscellaneous Ind.	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	265,295	-	-	-	265,295
	Sub-total	265,295	-	-	-	265,295
TOTAL	DEM	5,381,372	4,861,361	-	527,011	-
	CUS	2,700,095	2,700,095	-	-	-
	COM	241,371	896	-	(20,682)	261,155
	Sub-total	8,330,738	7,563,353	-	506,329	261,155
TOTAL		8,330,738	7,563,354	-	506,329	261,155
Income Tax Increase						
Distribution	DEM	3,154,146	3,154,146	-	-	-
	CUS	1,756,828	1,756,828	-	-	-
	COM	504	504	-	-	-
	Sub-total	4,911,559	4,911,559	-	-	-
Gas Supply	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Production	DEM	350,653	7,865	-	342,788	-
	CUS	-	-	-	-	-
	COM	(16,145)	-	-	(13,452)	(2,693)
	Sub-total	334,507	7,865	-	329,336	(2,693)
Miscellaneous Ind.	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	172,558	-	-	-	172,558
	Sub-total	172,558	-	-	-	172,558
TOTAL	DEM	3,504,799	3,162,011	-	342,788	-
	CUS	1,756,828	1,756,828	-	-	-
	COM	158,297	84	-	(13,452)	169,865
	Sub-total	5,419,824	4,919,423	-	329,336	169,865
TOTAL		5,419,824	4,919,423	-	329,336	169,865
Distribution	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Gas Supply	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Production	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Miscellaneous Ind.	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
TOTAL	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
TOTAL		-	-	-	-	-
Revenue Requirement						
Distribution	DEM	44,926,074	44,926,074	-	-	-
	CUS	36,882,480	36,882,480	-	-	-
	COM	1,905,190	1,905,190	-	-	-
	Sub-total	83,713,715	83,713,715	-	-	-
Gas Supply	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Production	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Miscellaneous Ind.	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
TOTAL	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
TOTAL		-	-	-	-	-
Distribution	DEM	44,926,074	44,926,074	-	-	-
	CUS	36,882,480	36,882,480	-	-	-
	COM	1,905,190	1,905,190	-	-	-
	Sub-total	83,713,715	83,713,715	-	-	-
Gas Supply	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	-	-	-	-	-
	Sub-total	-	-	-	-	-
Production	DEM	3,123,497	304,884	-	2,818,613	-
	CUS	-	-	-	-	-
	COM	(1,999,966)	-	-	(1,993,414)	(6,554)
	Sub-total	1,123,531	304,884	-	625,199	(6,554)
Miscellaneous Ind.	DEM	-	-	-	-	-
	CUS	-	-	-	-	-
	COM	454,843	-	-	14,822	439,821



	Sub-total	454.642	-	-	14.822	439.821
TOTAL						
	DEM	45,043.271	45,232.258	-	2,818.613	-
	CLB	36,862.490	36,862.490	-	-	-
	COM	779.825	1,325.130	-	(1,978.592)	433.267
	Sub-total	85,311.887	84,038.599	-	840.021	433.267
TOTAL		85,311.887	84,038.599	-	840.021	433.267
		1,250.822	0.085074005	0	0.000464473	0.006078622
			0	-	825.198	433.322
			0	0	0.859725098	0.340274002
			0	-	(B)	(B)



**FUNCTIONAL COST STUDY  
SUMMARY OF RESULTS**

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Line

No.	Description	System Total	Delivery Costs	Direct Gas Costs	LPG & LNG	Misc	Production Costs
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>Rate Base</b>							
1	Plant in Service	\$ 480,183,923	\$ 465,529,818	\$ -	\$ 14,654,104	\$ -	\$ 14,654,104
2	Accumulated Reserve	(158,732,601)	(149,518,456)	-	(9,214,145)	-	(9,214,145)
3	Other Rate Base Items	(69,422,638)	(67,316,474)	-	(2,134,571)	28,408	(2,106,164)
4	<b>Total Rate Base</b>	<b>\$ 252,028,683</b>	<b>\$ 248,694,888</b>	<b>\$ -</b>	<b>\$ 3,305,388</b>	<b>\$ 28,408</b>	<b>\$ 3,333,796</b>
<b>Revenues at Current Rates</b>							
5	Sales Revenue	\$ 70,681,266	\$ 70,681,266	\$ -	\$ -	\$ -	\$ -
6	Miscellaneous Revenues	881,259	874,655	-	4,357	2,247	6,604
7	<b>Total Revenues</b>	<b>\$ 71,562,525</b>	<b>\$ 71,555,921</b>	<b>\$ -</b>	<b>\$ 4,357</b>	<b>\$ 2,247</b>	<b>\$ 6,604</b>
<b>Expenses at Current Rates</b>							
8	Operations & Maintenance Expenses	\$ 30,577,282	\$ 30,627,593	\$ -	\$ (474,427)	\$ 424,117	\$ (50,310)
9	Depreciation Expense	17,713,892	17,085,899	-	621,789	6,204	627,993
10	Taxes Other Than Income Taxes	10,895,009	10,544,993	-	350,016	-	350,016
11	<b>Total Expenses - Current</b>	<b>\$ 59,186,183</b>	<b>\$ 58,258,485</b>	<b>\$ -</b>	<b>\$ 497,377</b>	<b>\$ 430,321</b>	<b>\$ 927,698</b>
12	<b>Total Income Taxes</b>	<b>\$ 2,157,769</b>	<b>\$ 2,556,747</b>	<b>\$ -</b>	<b>\$ (229,968)</b>	<b>\$ (169,010)</b>	<b>\$ (398,978)</b>
13	<b>Current Operating Income</b>	<b>\$ 10,218,573</b>	<b>\$ 10,740,689</b>	<b>\$ -</b>	<b>\$ (263,053)</b>	<b>\$ (259,064)</b>	<b>\$ (522,117)</b>
14	<b>Return at Current Rates</b>	<b>4.05%</b>	<b>4.32%</b>	<b>0.00%</b>	<b>-7.96%</b>	<b>-911.95%</b>	<b>-15.66%</b>
15	<b>Index Rate of Return</b>	<b>1.00</b>	<b>1.07</b>	<b>-</b>	<b>(1.96)</b>	<b>(224.92)</b>	<b>(3.86)</b>
<b>Revenue Requirement at Equal Rates of Return</b>							
16	Required Return	7.36%	7.36%	7.36%	7.36%	7.36%	7.36%
17	Required Operating Income	\$ 18,549,311	\$ 18,303,944	\$ -	\$ 243,277	\$ 2,091	\$ 245,367
18	<b>Operating Income (Deficiency)/Surplus</b>	<b>\$ (8,330,738)</b>	<b>\$ (7,563,254)</b>	<b>\$ -</b>	<b>\$ (506,329)</b>	<b>\$ (261,155)</b>	<b>\$ (767,484)</b>
<b>Expenses at Required Return</b>							
19	Operations & Maintenance Expenses	\$ 30,577,282	\$ 30,627,593	\$ -	\$ (474,427)	\$ 424,117	\$ (50,310)
20	Depreciation Expense	17,713,892	17,085,899	-	621,789	6,204	627,993
21	Taxes Other than Income	10,895,009	10,544,993	-	350,016	-	350,016
22	Interest on Customer Deposits	-	-	-	-	-	-
23	<b>Total Expenses Required</b>	<b>\$ 59,186,183</b>	<b>\$ 58,258,485</b>	<b>\$ -</b>	<b>\$ 497,377</b>	<b>\$ 430,321</b>	<b>\$ 927,698</b>
24	<b>Income Taxes</b>	<b>\$ 7,576,393</b>	<b>\$ 7,476,170</b>	<b>\$ -</b>	<b>\$ 99,367</b>	<b>\$ 855</b>	<b>\$ 100,223</b>



**FUNCTIONAL COST STUDY  
SUMMARY OF RESULTS**

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25	<u>Total Revenue Requirement at Equal Return</u>	<u>\$ 85,311,887</u>	<u>\$ 84,038,599</u>	<u>\$ -</u>	<u>\$ 840,021</u>	<u>\$ 433,267</u>	<u>\$ 1,273,288</u>
26	<u>Revenue (Deficiency)/Surplus</u>	<u>\$ (13,749,362)</u>	<u>\$ (12,482,678)</u>	<u>\$ -</u>	<u>\$ (835,664)</u>	<u>\$ (431,020)</u>	<u>\$ (1,266,684)</u>



CLASS	FUNCALLOC	CLASSALLOC	ACCT DETAIL
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### FUNCTIONAL COST STUDY INDIRECT COSTS

Line No.	Description (A)	LPG & LNG Costs (B)	Misc. Production Costs (C)	Bad Debts Excl. LPG & LNG (D)	Gas Cost Working Capital (E)	Total Indirect Costs (F)
Summary of Results at Present Rates						
Rate Base						
1	Gas Plant in Service	\$ 14,654,104	\$ -	\$ -	\$ -	\$ 14,654,104
2	Accumulated Reserve	(9,214,145)	-	-	-	(9,214,145)
3	Net Utility Plant in Service	\$ 5,439,959	\$ -	\$ -	\$ -	\$ 5,439,959
Other Rate Base Items:						
4	Materials & Supplies	\$ 209,810	\$ -	\$ -	\$ -	\$ 209,810
5	Working Capital	(9,765)	28,408	-	-	18,643
6	Prepayments	82,532	-	-	-	82,532
7	Accumulated Deferred Income Taxes	(2,417,149)	-	-	-	(2,417,149)
8	Total Rate Base	\$ 3,305,388	\$ 28,408	\$ -	\$ -	\$ 3,333,796
Revenues						
9	Total Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
10	Other Operating Revenues	4,357	2,247	-	-	6,604
11	Total Operating Revenues	\$ 4,357	\$ 2,247	\$ -	\$ -	\$ 6,604
Expenses						
12	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
13	Other O&M excl. Uncollectible	(489,249)	416,472	-	-	(72,777)
14	Uncollectible Expense	14,822	-	7,645	-	22,466
15	Depreciation Expense	621,789	6,204	-	-	627,993
16	Other Taxes	350,016	-	-	-	350,016
17	Income Taxes	(229,968)	(165,997)	(3,013)	-	(398,978)
18	Total Operating Expenses	\$ 267,409	\$ 256,679	\$ 4,632	\$ -	\$ 528,720
19	Operating Income	\$ (263,053)	\$ (254,432)	\$ (4,632)	\$ -	\$ (522,117)
20	Rate of Return	-7.96%	-895.65%	0.00%	0.00%	-15.66%
21	Index Rate of Return	1.00	112.54	-	-	1.97
22	Net Revenues	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	Description (A)	LPG & LNG Costs (B)	Misc. Production Costs (C)	Bad Debts Excl. LPG & LNG (D)	Gas Cost Working Capital (E)	Total Indirect Costs (F)
Summary of Results at Claimed Rates						
Rate Base						
1	Gas Plant in Service	\$ 14,654,104	\$ -	\$ -	\$ -	\$ 14,654,104
2	Accumulated Reserve	(9,214,145)	-	-	-	(9,214,145)
3	Net Utility Plant in Service	\$ 5,439,959	\$ -	\$ -	\$ -	\$ 5,439,959
Other Rate Base Items:						
4	Materials & Supplies	\$ 209,810	\$ -	\$ -	\$ -	\$ 209,810
5	Working Capital	\$ (9,765)	\$ 28,408	\$ -	\$ -	\$ 18,643
5	Prepayments	82,532	-	-	-	82,532
6	Accumulated Deferred Income Taxes	(2,417,149)	-	-	-	(2,417,149)
7	Total Rate Base	\$ 3,305,388	\$ 28,408	\$ -	\$ -	\$ 3,333,796
8	Required Rate of Return	7.36%	7.36%	7.36%	7.36%	7.36%

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**FUNCTIONAL COST STUDY  
INDIRECT COSTS**

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9	Required Operating Income	\$ 243,277	\$ 2,091	\$ -	\$ -	\$ 245,367
	Expenses					
10	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
11	Other O&M excl. Uncollectible	(489,249)	416,472	-	-	(72,777)
12	Uncollectible Expense	14,822	-	7,645	-	22,466
13	Depreciation Expense	621,789	6,204	-	-	627,993
14	Other Taxes	350,016	-	-	-	350,016
15	Total Expenses Required	<u>\$ 497,377</u>	<u>\$ 422,676</u>	<u>\$ 7,645</u>	<u>\$ -</u>	<u>\$ 927,698</u>
16	Income Taxes	<u>99,367</u>	<u>856</u>	<u>(0)</u>	<u>-</u>	<u>\$ 100,223</u>
17	Total Rev.Req. at Required Return	<u>\$ 840,021</u>	<u>\$ 425,622</u>	<u>\$ 7,645</u>	<u>\$ -</u>	<u>\$ 1,273,288</u>
	Revenues					
18	Total Sales Revenue	\$ 835,664	\$ 423,375	\$ 7,645	\$ -	\$ 1,266,684
19	Other Operating Revenues	<u>4,357</u>	<u>2,247</u>	<u>-</u>	<u>-</u>	<u>6,604</u>
20	Total Operating Revenues	<u>\$ 840,021</u>	<u>\$ 425,622</u>	<u>\$ 7,645</u>	<u>\$ -</u>	<u>\$ 1,273,288</u>



**Functional Cost Study  
Internal Allocators**

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Allocator						
Name	Description	Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
PLANT	Total Plant in Service Percent	480,183,923 100.00%	465,529,818 96.95%	- 0.00%	14,654,104 3.05%	- 0.00%
OMEXPX	TOI and O&M Exp. excl. gas costs & uncollectible Percent	39,962,714 100.00%	39,689,396 99.32%	- 0.00%	(143,155) -0.36%	416,472 1.04%
PRODOEXP	Production Operations Expenses Percent	681,172 100.00%	37,623 5.52%	- 0.00%	643,549 94.48%	- 0.00%
PRODMNTX	Production Maintenance Expenses Percent	72,133 100.00%	6,276 8.70%	- 0.00%	65,857 91.30%	- 0.00%
DISTOPX	Distribution Operations Expense Percent	8,187,092 100.00%	8,187,092 100.00%	- 0.00%	- 0.00%	- 0.00%
DISTMNX	Distribution Maintenance Expense Percent	2,855,141 100.00%	2,855,141 100.00%	- 0.00%	- 0.00%	- 0.00%
CACCTX	Customer Accounting Expenses Percent	4,290,715 100.00%	4,290,715 100.00%	- 0.00%	- 0.00%	- 0.00%
LABOR	Labor expense excluding A&G Percent	11,426,760 100.00%	10,961,151 95.93%	- 0.00%	465,609 4.07%	- 0.00%
GENPLT	General Plant Percent	30,610,544 100.00%	29,363,248 95.93%	- 0.00%	1,247,295 4.07%	- 0.00%
AGxTRANSFER	A&G Expenses excluding transfer Percent	20,565,043 100.00%	18,696,867 90.92%	- 0.00%	764,690 3.72%	1,103,486 5.37%
AGEXP	Total A&G Expense Percent	12,557,120 100.00%	11,650,967 92.78%	- 0.00%	476,517 3.79%	429,635 3.42%
DISTRPLT	Distribution Plant Percent	420,465,832 100.00%	420,465,832 100.00%	- 0.00%	- 0.00%	- 0.00%
RTBASE	Rate Base Percent	252,028,683 100.00%	248,694,888 98.68%	- 0.00%	3,305,388 1.31%	28,408 0.01%
PDGPLT	Production, Distribution & General Plant Percent	465,438,034 100.00%	451,384,784 96.98%	- 0.00%	14,053,250 3.02%	- 0.00%



Acct. No.	Account Description	Energy North	Keene	Total
<b>RATE BASE</b>				
<b>Plant in Service</b>				
	<b>Intangible Plant</b>			
301	Organizational Expense			-
302	Franchise & Consents			-
303	Misc. Intangible Plant	14,745,889		14,745,889
	<b>Sub-total</b>	<b>14,745,889</b>	<b>-</b>	<b>14,745,889</b>
	<b>Underground Storage Plant</b>			
350.1	Land			-
350.2	Land Rights			-
350.4	Land and Land Rights			-
351.0	Structures & Improvements			-
352.0	Wells			-
352.3	Non-Recoverable Natural Gas			-
353.0	Lines			-
354.0	Compressor Station Equipment			-
355.0	Other Equipment			-
356.0	Purification Equipment			-
357.0	Other Equipment			-
~	~			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Production Plant</b>			
	Production Plant EN	14,026,237		14,026,237
	Production Plant Keene		335,421	335,421
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>14,026,237</b>	<b>335,421</b>	<b>14,361,658</b>
	<b>Transmission Plant</b>			
365.1	Land & Land Rights			-
365.2	Rights of Way			-
366.0	Structures & Improvements			-
367.0	Mains			-
369.0	Measuring & Regulating Station Equip.			-
371.0	Other Equipment			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Distribution Plant</b>			
365.0	Land & Land Rights	197,931		197,931
366.0	M&R Stations	623,659		623,659
367.0	Mains	228,645,468	2,433,984	231,079,452
369.0	Compressor Station Equipment	4,909,208	15,020	4,924,228
~	~			-
~	~			-
380.0	Services	146,722,140	790,615	147,512,755
381.0	Meters & Meter Installations	20,464,512	317,013	20,781,525
382.0	Meters Installations	14,360,005		14,360,005
~	~			-
~	~			-
~	~			-
~	~			-
387.0	Other Equipment	908,013	78,264	986,277
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-



~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>416,830,936</b>	<b>3,634,896</b>	<b>420,465,832</b>
<b>General Plant</b>				
389.0	Land & Land Rights	16,806		16,806
390.0	Structures & Improvements	22,070,702	55,693	22,126,395
391.0	Office Furniture & Equipment	2,806,393	104,923	2,911,316
392.0	Transportation Equipment	2,566,139	184,011	2,750,151
393.0	Stores Equipment	99,421		99,421
394.0	Tools, Shop & Garage Equip.	1,047,162	101,181	1,148,344
395.0	Laboratory Equip.			-
396.0	Power Operated Equip.	491,943	235,024	726,968
397.0	Communication Equip.	443,965	33,614	477,578
398.0	Miscellaneous Equip.	348,302	5,264	353,566
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>29,890,834</b>	<b>719,710</b>	<b>30,610,544</b>
<b>Common Plant</b>				
301	Organization			-
303	Misc Intangible Plant			-
389	Land			-
390	Structures and Improvements			-
391	Office Furniture and Equipment			-
392	Autos			-
393	Stores Equipment			-
394	Tools/Garage Equip			-
395	Laboratory Equipment			-
396	Power Operated Equipment			-
397	Communication Equipment			-
398	Misc. Equipment			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>475,493,896</b>	<b>4,690,027</b>	<b>480,183,923</b>

### Accumulated Reserve for Depreciation

<b>Intangible Plant</b>				
301	Organizational Expense			-
302	Franchise & Consents			-
303	Misc. Intangible Plant	(4,975,703)		(4,975,703)
	<b>Sub-total</b>	<b>(4,975,703)</b>	<b>-</b>	<b>(4,975,703)</b>
<b>Underground Storage Plant</b>				
350.1	Land			-
350.2	Land Rights			-
350.4	Land and Land Rights			-
351.0	Structures & Improvements			-
352.0	Wells			-
352.3	Non-Recoverable Natural Gas			-
353.0	Lines			-
354.0	Compressor Station Equipment			-
355.0	Other Equipment			-
356.0	Purification Equipment			-
357.0	Other Equipment			-
~	~			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Production Plant</b>				
	Production Plant EN	(9,579,080)		(9,579,080)
	Production Plant Keene		(188,851)	(188,851)
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-



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~	~			-
~	~			-
	<b>Sub-total</b>	<b>(9,579,080)</b>	<b>(188,851)</b>	<b>(9,767,932)</b>
<b>Transmission Plant</b>				
365.1	Land & Land Rights			-
365.2	Rights of Way			-
366.0	Structures & Improvements			-
367.0	Mains			-
369.0	Measuring & Regulating Station Equip.			-
371.0	Other Equipment			-
~	~			-
	<b>Sub-total</b>	-	-	-
<b>Distribution Plant</b>				
365.0	Land & Land Rights			-
366.0	M&R Stations	(455,849)		(455,849)
367.0	Mains	(54,187,131)	(931,890)	(55,119,021)
369.0	Compressor Station Equipment	(1,889,616)	(8,641)	(1,898,257)
~	~			-
~	~			-
380.0	Services	(66,714,617)	(199,640)	(66,914,257)
381.0	Meters & Meter Installations	(9,942,986)	(216,337)	(10,159,323)
382.0	Meter Installations	(2,510,354)		(2,510,354)
~	~			-
~	~			-
~	~			-
~	~			-
387.0	Other Equipment	(339,112)	(38,686)	(377,799)
~	~	-		-
~	~			-
~	~			-
~	~			-
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~	~			-
	<b>Sub-total</b>	<b>(136,039,665)</b>	<b>(1,395,194)</b>	<b>(137,434,859)</b>
<b>General Plant</b>				
389.0	Land & Land Rights			-
390.0	Structures & Improvements	(3,314,051)	(55,693)	(3,369,744)
391.0	Office Furniture & Equipment	(405,700)	(104,923)	(510,622)
392.0	Transportation Equipment	(623,499)	(184,011)	(807,510)
393.0	Stores Equipment	(28,007)		(28,007)
394.0	Tools, Shop & Garage Equip.	(540,550)	(101,181)	(641,731)
395.0	Laboratory Equip.			-
396.0	Power Operated Equip.	(430,651)	(235,024)	(665,676)
397.0	Communication Equip.	(212,912)	(27,838)	(240,750)
398.0	Miscellaneous Equip.	(151,520)	(5,264)	(156,784)
	OPI Structures Retained	(133,284)		(133,284)
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>(5,840,173)</b>	<b>(713,935)</b>	<b>(6,554,108)</b>
<b>Other</b>				
301	Organization			-
303	Misc Intangible Plant			-
389	Land			-
390	Structures and Improvements			-
391	Office Furniture and Equipment			-
392	Autos			-
393	Stores Equipment			-
394	Tools/Garage Equip			-
395	Laboratory Equipment			-
396	Power Operated Equipment			-
397	Communication Equipment			-



398	Misc. Equipment	-	-	-
~	~	-	-	-
~	~	-	-	-
	<b>Sub-total</b>	-	-	-
	<b>TOTAL DEPRECIATION ACCRUAL</b>	<b>(156,434,622)</b>	<b>(2,297,980)</b>	<b>(158,732,601)</b>
	<b>NET PLANT</b>	<b>319,059,274</b>	<b>2,392,047</b>	<b>321,451,321</b>

#### Rate Base Adjustments

	<b>Additions</b>			
152	Gas Materials and Supplies	6,833,143	115,674	6,948,817
164	Gas Stored Underground - Current A/C 164			-
164	LNG Inventory - Current A/C 164			-
117	Gas Stored Underground - Non-Current A/C 117			-
	Cash Working Capital (Other)	2,635,735	90,125	2,725,860
	Cash Working Capital (Gas)			-
	Prepayments	2,704,979	28,454	2,733,433
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>12,173,857</b>	<b>234,253</b>	<b>12,408,110</b>
	<b>Deductions</b>			
	Customer Deposits	(1,774,868)	(882)	(1,775,750)
	Interest on Customer Deposits			-
	Accum. Deferred Income Taxes	(79,581,891)	(473,107)	(80,054,998)
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
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~	~			-
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~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>(81,356,759)</b>	<b>(473,989)</b>	<b>(81,830,748)</b>
	<b>TOTAL RATE BASE ADJ.</b>	<b>(69,182,902)</b>	<b>(239,736)</b>	<b>(69,422,638)</b>
	<b>TOTAL RATE BASE</b>	<b>249,876,372</b>	<b>2,152,311</b>	<b>252,028,683</b>

#### EXPENSES

##### O & M Expenses

	<b>Production (LPG LNG) - Operation</b>			
~	~			-
710	Supervision	333,238		333,238
717	LPG - Production	263,598		263,598
728	LPG - Materials	46,178		46,178
733	Gas Mixing & Misc Exp - Keene		(23,701)	(23,701)
735	Misc. Prod. Exp.	388,258		388,258
841.0	Operation Labor & Expenses	2,543		2,543
846.0	Other	4,296		4,296
	Indirect Expenses	(1,992,581)		(1,992,581)
~	~			-
	<b>Sub-total</b>	<b>(954,471)</b>	<b>(23,701)</b>	<b>(978,172)</b>
	<b>Production (LPG LNG) - Maintenance</b>			
742	Maint. of Prod. Equip	72,133		72,133



~	~	-		
~	~	-		
~	~	-		
~	~	-		
~	~	-		
	<b>Sub-total</b>	<b>72,133</b>	<b>-</b>	<b>72,133</b>
	<b>Total Production</b>	<b>(882,338)</b>	<b>(23,701)</b>	<b>(906,039)</b>
	<b>Purchased Gas Expenses</b>			
804.0	Gas Supply			-
808.0	Storage Gas			-
	Other Gas Supply			-
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Storage Operation Expenses</b>			
814.0	Operation Supervision & Engineering			-
815.0	Maps & Records			-
816.0	Wells Expenses			-
817.0	Lines Expense			-
818.0	Compressor Station Expenses			-
819.0	Compressor Station Fuel & Power			-
820.0	M&R Station Expenses			-
821.0	Purification Expenses			-
822.0	Exploration & Development			-
823.0	Gas Losses			-
824.0	Other Expenses			-
825.0	Storage Well Royalties			-
826.0	Rents			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Storage Maintenance Expenses</b>			
830.0	Maintenance Supervision & Engineering			-
831.0	Maintenance of Structures & Improvements			-
832.0	Maintenance of Reservoirs & Wells			-
833.0	Maintenance of Lines			-
834.0	Maintenance of Compr. Sta. Equipment			-
835.0	Maintenance of M&R Sta. Equipment			-
836.0	Maintenance of Purification Equipment			-
837.0	Maintenance of Other Equipment			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Storage</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Storage Operation Expenses</b>			
840.0	Operation Supervision & Engineering			-
841.0	Operation Labor & Expenses			-
842.0	Rents			-
842.1	Fuel			-
842.2	Power			-
842.3	Gas Losses			-
846.0	Other			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
~	~			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Storage Maintenance Expenses</b>			
843.1	Maintenance Supervision & Engineering			-
843.2	Maintenance of Structures			-
843.3	Maintenance of Gas Holders			-
843.4	Maintenance of Purification Equipment			-
843.5	Maintenance of Liquefaction Equipment			-
843.6	Maintenance of Vaporizing Equipment			-
843.7	Maintenance of Compressor Equipment			-
843.8	Maintenance of M&R Equipment			-
843.9	Maintenance of Other Equipment			-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>Total LNG</b>	-	-	-
<b>Transmission Operation Expenses</b>			
850 Operation Supervision & Engineering			-
851 System Control & Load Dispatching			-
852 Communication System Expenses			-
853 Compressor Sta. Labor & Expenses			-
854 Gas for Compressor Station Fuel			-
855 Other Fuel & Power for Compressor Sta.			-
856 Mains Expenses			-
857 M&R Station Expenses			-
858 T&C of Gas by Others			-
859 Other Expenses			-
860 Rents			-
<b>Sub-total</b>	-	-	-
<b>Transmission Maintenance Expenses</b>			
861 Maintenance Supervision & Engineering			-
862 Maintenance of Structures & Improvements			-
863 Maintenance of Mains			-
864 Maintenance of Compressor Station Equipment			-
865 Maintenance of M&R Station Equipment			-
866 Maintenance of Communication Equipment			-
867 Maintenance of Other Equipment			-
<b>Sub-total</b>	-	-	-
<b>Total Transmission</b>	-	-	-
<b>Distribution Operation Expenses</b>			
870 Operation Supervision & Engineering	1,725,207		1,725,207
871 Distribution Load Dispatch	252,649		252,649
872 Compressor Station Expense			-
874 Mains & Services Expenses	4,839,649	60,249	4,899,898
875 M&R Station Expenses - General	160,140		160,140
876 M&R Station Expenses - Industrial	14,536		14,536
877 M&R Station Expenses - City Gate			-
878 Meter & House Regulator Expenses	1,800,052		1,800,052
879 Customer Installation Expenses	2,443	56,450	58,893
880 Other Expenses	924,757	64,071	988,828
881 Rents	12,098		12,098
<b>Sub-total</b>	<b>9,731,529</b>	<b>180,770</b>	<b>9,912,299</b>
<b>Distribution Maintenance Expenses</b>			
885 Maint. Supervision & Engineering	-		-
886 Maint. of Structures & Improv.	100,497	22,760	123,257
887 Maint. of Mains	1,679,885	(5,948)	1,673,937
889 Maint. of M&R Station Equip. - General	55,977		55,977
890 Maint. of M&R Station Equip. - Industrial			-
891 Maint. of M&R Station Equip. - City Gate			-
892 Maint. of Services	657,159	20,855	678,014
893 Maint. of Meters & House Regulators	242,202	68,068	310,270
894 Maint. of Other Equip.	6,346	7,340	13,686
~			-
~			-
<b>Sub-total</b>	<b>2,742,066</b>	<b>113,075</b>	<b>2,855,141</b>
<b>Total Distribution</b>	<b>12,473,595</b>	<b>293,845</b>	<b>12,767,440</b>
<b>Customer Account</b>			
901 Supervision	199,462		199,462
902 Meter Reading	381,446	26,596	408,042
903 Customer Records & Collection	3,904,481	(2,410)	3,902,071
904 Uncollectable Accounts - Delivery	1,491,362	13,920	1,505,282
905 Uncollectable Accounts - Production			-
905 Misc. Customer Accounts	(19,398)		(19,398)
~			-
904 Uncollectable Account - Increase			-
<b>Sub-total</b>	<b>5,957,352</b>	<b>38,107</b>	<b>5,995,459</b>
<b>Customer Service &amp; Information Expenses</b>			
907 Supervision			-
908 Customer Assistance Expense			-
909 I&I Advertising Expense			-
910 Misc Customer Assistance Expense	2,521		2,521
<b>Sub-total</b>	<b>2,521</b>	-	<b>2,521</b>



<b>Sales Expenses</b>			
911	Supervision		-
912	Demonstrating & Selling Expenses	160,782	160,782
913	Advertising Expenses		-
916	Misc. Sales Expenses		-
	<b>Sub-total</b>	<b>160,782</b>	<b>- 160,782</b>
<b>Administrative and General Expenses</b>			
920	Administrative & General Salaries	4,547,575	330,816 4,878,391
920	A&G Salaries - Energy Procurement	641,584	641,584
921	Office Supplies	1,120,482	98,677 1,219,159
921	Office Supplies - Energy Procurement	69,699	69,699
922	A&G Transferred	(7,749,920)	(7,749,920)
922	A&G Transferred - Energy Procurement	(258,003)	(258,003)
923	Outside Services	3,979,699	357 3,980,056
923	Outside Serv. - Gas Acquisition	381,674	381,674
924	Property Insurance	38,113	(2,183) 35,930
925	Injuries & Damages	877,844	197,006 1,074,851
926	Employee Pension & Benefits	7,142,067	85,514 7,227,581
928	Regulatory Commission - Delivery	693,340	12,076 705,416
928	Regulatory Commission - Production		-
930	Misc. General Expenses	(129,230)	200,000 70,770
931	Office Rent	96,964	49,087 146,051
932	Maintenance of General Plant	133,881	133,881
935	Maintenance of General Plant		-
~	~		-
~	~		-
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~	~		-
~	~		-
	<b>Sub-total</b>	<b>11,585,769</b>	<b>971,351 12,557,120</b>
	<b>TOTAL O &amp; M EXPENSES</b>	<b>29,297,681</b>	<b>1,279,602 30,577,282</b>

## Labor Expense

<b>Production - Operation</b>			
~	~		-
710	Supervision	299,027	299,027
~	~	244,855	244,855
717	LPG - Production	13,574	13,574
728	LPG - Materials	194,832	194,832
733	Gas Mixing & Misc Exp - Keene		(9,365)
735	Misc. Prod. Exp.	2,543	2,543
841.0	Operation Labor & Expenses		-
846.0	Other		-
	<b>Sub-total</b>	<b>754,832</b>	<b>(9,365) 745,467</b>
<b>Production - Maintenance</b>			
742	Maint. of Prod. Equip	-	-
~	~		-
~	~		-
~	~		-
~	~		-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Production</b>	<b>754,832</b>	<b>(9,365) 745,467</b>
<b>Other Gas Expenses</b>			
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>



<b>Storage Operation Expenses</b>			
814.0	Operation Supervision & Engineering	-	
815.0	Maps & Records	-	
816.0	Wells Expenses	-	
817.0	Lines Expense	-	
818.0	Compressor Station Expenses	-	
819.0	Compressor Station Fuel & Power	-	
820.0	M&R Station Expenses	-	
821.0	Purification Expenses	-	
822.0	Exploration & Development	-	
823.0	Gas Losses	-	
824.0	Other Expenses	-	
825.0	Storage Well Royalties	-	
826.0	Rents	-	
	<b>Sub-total</b>	-	-
<b>Storage Maintenance Expenses</b>			
830.0	Maintenance Supervision & Engineering	-	
831.0	Maintenance of Structures & Improvements	-	
832.0	Maintenance of Reservoirs & Wells	-	
833.0	Maintenance of Lines	-	
834.0	Maintenance of Compr. Sta. Equipment	-	
835.0	Maintenance of M&R Sta. Equipment	-	
836.0	Maintenance of Purification Equipment	-	
837.0	Maintenance of Other Equipment	-	
~	~	-	
	<b>Sub-total</b>	-	-
	<b>Total Storage</b>	-	-
<b>LNG Operation Expenses</b>			
840.0	Operation Supervision & Engineering	-	
841.0	Operation Labor & Expenses	-	
842.0	Rents	-	
842.1	Fuel	-	
842.2	Power	-	
842.3	Gas Losses	-	
~	~	-	
~	~	-	
~	~	-	
~	~	-	
~	~	-	
~	~	-	
~	~	-	
	<b>Sub-total</b>	-	-
<b>LNG Maintenance Expenses</b>			
843.1	Maintenance Supervision & Engineering	-	
843.2	Maintenance of Structures	-	
843.3	Maintenance of Gas Holders	-	
843.4	Maintenance of Purification Equipment	-	
843.5	Maintenance of Liquefaction Equipment	-	
843.6	Maintenance of Vaporizing Equipment	-	
843.7	Maintenance of Compressor Equipment	-	
843.8	Maintenance of M&R Equipment	-	
843.9	Maintenance of Other Equipment	-	
~	~	-	
	<b>Sub-total</b>	-	-
	<b>Total Storage</b>	-	-
<b>Transmission Operation Expenses</b>			
850	Operation Supervision & Engineering	-	
851	System Control & Load Dispatching	-	
852	Communication System Expenses	-	
853	Compressor Sta. Labor & Expenses	-	
854	Gas for Compressor Station Fuel	-	
855	Other Fuel & Power for Compressor Sta.	-	
856	Mains Expenses	-	
857	M&R Station Expenses	-	
858	T&C of Gas by Others	-	
859	Other Expenses	-	
860	Rents	-	
	<b>Sub-total</b>	-	-



<b>Transmission Maintenance Expenses</b>			
861	Maintenance Supervision & Engineering		-
862	Maintenance of Structures & Improvements		-
863	Maintenance of Mains		-
864	Maintenance of Compressor Station Equipment		-
865	Maintenance of M&R Station Equipment		-
866	Maintenance of Communication Equipment		-
867	Maintenance of Other Equipment		-
~	~		-
~	~		-
~	~		-
~	~		-
	<b>Sub-total</b>	-	-
	<b>Total Transmission</b>	-	-
<b>Distribution Operation Expenses</b>			
870	Operation Supervision & Engineering	847,506	847,506
871	Distribution Load Dispatch	215,372	215,372
872	Compressor Station Expense		-
874	Mains & Services Expenses	3,237,065	3,237,065
875	M&R Station Expenses - General	129,841	129,841
876	M&R Station Expenses - Industrial	9,569	9,569
877	M&R Station Expenses - City Gate		-
878	Meter & House Regulator Expenses	1,521,556	1,521,556
879	Customer Installation Expenses	2,443	17,889
880	Other Expenses	465,753	3,028
881	Rents		-
	<b>Sub-total</b>	<b>6,429,105</b>	<b>18,474</b>
			<b>6,447,579</b>
<b>Distribution Maintenance Expenses</b>			
885	Maint. Supervision & Engineering		-
886	Maint. of Structures & Improv.	76,755	6,460
887	Maint. of Mains	659,230	(2,624)
889	Maint. of M&R Station Equip. - General	30,851	30,851
890	Maint. of M&R Station Equip. - Industrial		-
891	Maint. of M&R Station Equip. - City Gate		-
892	Maint. of Services	354,185	13,476
893	Maint. of Meters & House Regulators	151,383	44,989
894	Maint. of Other Equip.	2,828	1,201
~	~		-
~	~		-
	<b>Sub-total</b>	<b>1,275,233</b>	<b>63,502</b>
			<b>1,338,735</b>
	<b>Total Distribution</b>	<b>7,704,338</b>	<b>81,977</b>
			<b>7,786,315</b>
<b>Customer Account</b>			
901	Supervision	185,091	185,091
902	Meter Reading	366,790	19,891
903	Customer Records & Collection	2,451,580	(3,482)
904	Uncollectable Accounts		-
~	~		-
905	Misc. Customer Accounts		-
	<b>Sub-total</b>	<b>3,003,461</b>	<b>16,409</b>
			<b>3,019,870</b>
<b>Customer Service &amp; Information Expenses</b>			
907	Supervision		-
908	Customer Assistance Expense		-
909	I&I Advertising Expense		-
910	Misc Customer Assistance Expense	3,994	3,994
~	~		-
	<b>Sub-total</b>	<b>3,994</b>	<b>-</b>
			<b>3,994</b>
<b>Sales Expenses</b>			
911	Supervision		-
912	Demonstrating & Selling Expenses	115,969	115,969
913	Advertising Expenses		-
916	Misc. Sales Expenses		-
~	~		-
	<b>Sub-total</b>	<b>115,969</b>	<b>-</b>
			<b>115,969</b>
	<b>TOTAL O &amp; M LABOR EXP.</b>	<b>11,582,594</b>	<b>89,021</b>
			<b>11,671,615</b>



## Depreciation Expense

<b>Intangible Plant</b>			
301	Organizational Expense		-
302	Franchise & Consents		-
303	Misc. Intangible Plant	2,378,512	2,378,512
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
	<b>Sub-total</b>	<b>2,378,512</b>	<b>- 2,378,512</b>
<b>Underground Storage Plant</b>			
350.1	Land		-
350.2	Land Rights		-
350.4	Land and Land Rights		-
351.0	Structures & Improvements		-
352.0	Wells		-
352.3	Non-Recoverable Natural Gas		-
353.0	Lines		-
354.0	Compressor Station Equipment		-
355.0	Other Equipment		-
356.0	Purification Equipment		-
357.0	Other Equipment		-
~	~		-
	<b>Sub-total</b>	<b>-</b>	<b>- -</b>
<b>Production Plant</b>			
	Production Plant EN	389,879	389,879
	Production Plant Keene		66,241
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
~	~		-
	<b>Sub-total</b>	<b>389,879</b>	<b>66,241 456,120</b>
<b>Other</b>			
	Depr Amort of Reserve Surplus	(933,588)	(933,588)
	Regulatory Debits	181,327	181,327
	Amort. Of Regulatory Asset	3,854,214	3,854,214
	Ratemaking Adjustment	(1,325,000)	(1,325,000)
~	~		-
~	~		-
	<b>Sub-total</b>	<b>1,776,953</b>	<b>- 1,776,953</b>
<b>Distribution Plant</b>			
365.0	Land & Land Rights		-
366.0	M&R Stations	17,837	17,837
367.0	Mains	4,389,993	4,532,743
369.0	Compressor Station Equipment	140,403	141,154
~	~		-
~	~		-
380.0	Services	5,208,636	5,248,167
381.0	Meters & Installations	840,470	857,975
382.0	Meters Installations	449,468	449,468
~	~		-
~	~		-
~	~		-
~	~		-
387.0	Other Equipment	47,761	51,674
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<b>Sub-total</b>		<b>11,094,568</b>	<b>204,451</b>	<b>11,299,019</b>	
<b>General Plant Plant</b>					
389.0	Land & Land Rights			-	
390.0	Structures & Improvements	631,222	11,139	642,361	
391.0	Office Furniture & Equipment	335,152	10,492	345,644	335152
392.0	Transportation Equipment	513,228	20,985	534,213	
393.0	Stores Equipment	3,311		3,311	
394.0	Tools, Shop & Garage Equip.	55,081	10,118	65,199	
395.0	Laboratory Equip.			-	
396.0	Power Operated Equip.	98,389	33,585	131,974	
397.0	Communication Equip.	44,396	11,203	55,599	
398.0	Miscellaneous Equip.	23,232	1,754	24,986	
~	~			-	
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~	~			-	
<b>Sub-total</b>		<b>1,704,011</b>	<b>99,277</b>	<b>1,803,288</b>	
<b>TOTAL DEPRECIATION EXPENSES</b>		<b>17,343,923</b>	<b>369,969</b>	<b>17,713,892</b>	
<b>Interest and Other Expenses</b>					
	Interest Expense	5,528,515	47,620	5,576,135	
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~	~			-	
<b>Sub-total</b>		<b>5,528,515</b>	<b>47,620</b>	<b>5,576,135</b>	
<b>TOTAL INTEREST AND OTHER EXPENSES</b>		<b>5,528,515</b>	<b>47,620</b>	<b>5,576,135</b>	
<b>Taxes Other Than Income Taxes</b>					
~	~			-	
408	Payroll	1,670,618	42,586	1,713,204	
408	Property	9,048,203	133,603	9,181,806	
408	State Sales Tax			-	
408	Federal Excise Tax			-	
408	Medicare			-	
408	Public Utility Fee			-	
408	Franchise Tax			-	
~	~			-	
~	~			-	
408	RESERVED FOR TOI REVENUE % INCREASES			-	
408	RESERVED FOR TOI REVENUE % INCREASES			-	
<b>Sub-total</b>		<b>10,718,821</b>	<b>176,189</b>	<b>10,895,009</b>	
<b>TOTAL TAXES OTHER THAN INCOME TAX</b>		<b>10,718,821</b>	<b>176,189</b>	<b>10,895,009</b>	
<b>Additions to Operating Income</b>					
~	~	-	-	-	
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~	~			-	
~	~			-	
~	~			-	
~	~			-	
~	~			-	
~	~			-	
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Deductions from Operating Income</b>					
	Ratemaking Adjustment	(1,325,000)		(1,325,000)	
~	~			-	



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<b>TOTAL</b>	<b>(1,325,000)</b>	<b>-</b>	<b>(1,325,000)</b>

## Net Additions/Deductions to Oper. Inc.

## Other

## Interest on Customer Deposits

	2019	2020	2021
TOTAL	-	-	-

## Income Taxes

Income Taxes	2,366,482	(208,713)	2,157,769
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[illegible]

2

	2019	2020	2021	2022	2023
~	-	-	-	-	-
~	-	-	-	-	-
~	-	-	-	-	-
~	-	-	-	-	-
~	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-



## Operating Revenues

Distribution Rate Revenue	69,349,431	1,331,835	70,681,266
Late Payment Charges - Delivery	442,464		442,464
Late Payment Charges - Production			-



	2019	2020	2021
~ ~	-	-	-
~ ~	-	-	-
Connect/Reconnect Fees	400,285		400,285
Other Revenues	26,535	11,975	38,510
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~ ~	-	-	-
~ ~	-	-	-
~ ~	-	-	-
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~ ~	-	-	-
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~ ~	-	-	-
Sub-total	70,218,715	1,343,810	71,562,525
TOTAL			



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Current Base Distribution Rates

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**Current Base Distribution Rates**

Rate			Cur
R1	Customer Charge	CST	\$ 16.88
	LDAC Charge	LDAC	\$ 0.0856
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.2231
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2231
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7162
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.2231
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2231
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4368
R3	Customer Charge	CST	\$ 24.43
	LDAC Charge	LDAC	\$ 0.0856
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3863
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.3197
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7162
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.3863
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.3197
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4368
R4	Customer Charge	CST	\$ 9.77
	LDAC Charge	LDAC	\$ 0.0856
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1545
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1278
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7162
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1545
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.1278
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4368
41	Customer Charge	CST	\$ 53.45
	LDAC Charge	LDAC	\$ 0.0674
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.4383
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2944
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.4383
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2944
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.4206
42	Customer Charge	CST	\$ 160.36
	LDAC Charge	LDAC	\$ 0.0674
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3986



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Current Base Distribution Rates

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**Current Base Distribution Rates**

Rate				Cur
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.2655
	Block Size	Cutoff for First Block	BLOCKw	1,000
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.3986
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.2655
	Block Size	Cutoff for First Block	BLOCKs	400
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4206
43	Customer Charge		CST	\$ 688.20
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.2449
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.2449
	Block Size	Cutoff for First Block	BLOCKw	-
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.1120
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.1120
	Block Size	Cutoff for First Block	BLOCKs	-
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4206
51	Customer Charge		CST	\$ 53.45
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.2642
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.1717
	Block Size	Cutoff for First Block	BLOCKw	100
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.2642
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.1717
	Block Size	Cutoff for First Block	BLOCKs	100
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574
52	Customer Charge		CST	\$ 160.36
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.2268
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.1511
	Block Size	Cutoff for First Block	BLOCKw	1,000
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.1644
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.0934
	Block Size	Cutoff for First Block	BLOCKs	1,000
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574
53	Customer Charge		CST	\$ 708.24
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.1585
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.1585
	Block Size	Cutoff for First Block	BLOCKw	-
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Current Base Distribution Rates

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**Current Base Distribution Rates**

Rate				Cur
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.0760
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.0760
	Block Size	Cutoff for First Block	BLOCKS	-
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574
54	Customer Charge		CST	\$ 708.24
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.0605
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.0605
	Block Size	Cutoff for First Block	BLOCKw	-
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.0328
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.0328
	Block Size	Cutoff for First Block	BLOCKS	-
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Rate Design Analysis and Calculations

Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)	
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-1 (F)	Medium Annual G-2 (G)	High Annual G-4 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)			
1	A. Proforma Normalized Calendar Month Revenues at Current Rates														
2	Company Total Pro Forma Base Revenues (R-4 at R-3 rates)														
3	Company Total Base Revenues (R-4 at R-3 rates)														
4	Winter Customer Revenues	\$308,711	\$9,627,682	\$710,977	\$10,338,659	\$2,610,243	\$1,531,178	\$182,155	\$378,943	\$277,641	\$123,150	\$101,728	\$15,852,408	Company Records	
5	Winter Volumetric Revenues	\$154,443	\$14,847,045	\$1,044,986	\$15,892,031	\$5,787,541	\$7,839,257	\$1,563,598	\$512,937	\$858,318	\$778,139	\$441,093	\$33,827,358	Company Records	
6	Total Winter Base Revenues	\$463,154	\$24,474,727	\$1,755,963	\$26,230,690	\$8,397,784	\$9,370,436	\$1,745,752	\$891,880	\$1,135,960	\$901,289	\$542,821	\$49,679,766	Company Records	
7	Summer Customer Revenues	\$306,379	\$9,456,517	\$699,524	\$10,155,041	\$2,564,728	\$1,504,728	\$178,232	\$373,280	\$273,071	\$121,484	\$99,208	\$15,575,152	Company Records	
8	Summer Volumetric Revenues	\$77,388	\$3,272,840	\$235,519	\$3,508,360	\$1,005,210	\$1,947,431	\$200,849	\$293,303	\$393,633	\$269,271	\$248,264	\$7,943,716	Company Records	
9	Total Summer Base Revenues	\$382,767	\$12,729,358	\$934,043	\$13,663,401	\$3,569,938	\$3,452,159	\$379,082	\$666,589	\$666,704	\$390,756	\$347,472	\$23,518,867	Company Records	
10	Company Total Base Revenues	\$845,921	\$37,204,085	\$2,690,006	\$39,894,091	\$11,967,722	\$12,822,595	\$2,124,834	\$1,558,469	\$1,802,664	\$1,292,045	\$890,293	\$73,198,633	Line 9+ Line 6	
11	Revenue Shortfall R-4 revenues at R-4, R-3 rates				\$1,614,079								\$1,614,079		
12	R-4 Shortfall Recovery Rate												\$0.0100		
13	Recovery of R-4 Revenue Shortfall	\$7,714	\$540,939	\$38,229	\$579,169	\$221,689	\$343,355	\$90,319	\$39,199	\$75,194	\$93,332	\$164,107	\$1,614,079		
14	B. Billing Determinants														
15	Customer Bill Count														
16	Winter Customers	21,338	436,874	32,171	469,045	55,371	10,618	293	8,189	1,967	192	159	567,172	Company Records	
17	Summer Customers	21,354	428,832	31,607	460,440	54,392	10,437	286	8,129	1,936	190	155	557,319	Company Records	
18	Total Customers	42,693	865,706	63,778	929,484	109,763	21,055	579	16,319	3,903	382	314	1,124,491	Line 17+ Line 16	
19	Delivery Quantities (Weather Normalized Calendarized)														
20	Total Winter Quantities	528,420	44,422,264	3,125,454	47,547,718	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832	Company Records	
21	Head Block Winter Quantities	0	31,438,785	2,340,045	33,778,830	4,116,219	9,105,122	0	602,664	1,867,762	0	0	49,470,597	Company Records	
22	Tail Block Winter Quantities	528,420	12,983,479	785,409	13,768,888	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235	Company Records	
23	Total Summer Quantities	243,550	9,711,998	700,343	10,412,341	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	38,952,316	Company Records	
24	Head Block Summer Quantities	0	7,336,561	546,937	7,883,498	1,662,180	2,769,333	0	417,814	1,499,636	0	0	13,232,461	Company Records	
25	Tail Block Summer Quantities	243,550	2,375,438	153,406	2,528,843	2,609,941	3,834,560	1,982,719	923,660	1,323,890	3,913,829	8,359,063	25,719,855	Company Records	
26	Total Quantities	771,970	54,134,262	3,825,797	57,960,059	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148	Line 23+ Line 20	
27	C. CLASS REVENUE TARGETS														
28	Cost Study Results														
29	Total Delivery Service Marginal Costs				\$50,731,826	\$6,355,050	\$2,409,999	\$120,342	\$939,802	\$401,042	\$137,816	\$232,030	\$63,398,907	Marginal Annual Revenues from MCS	
30	Total Customer-related Marginal Costs	\$2,071,002			\$9,083,544	\$3,570,636	\$4,954,363	\$1,302,952	\$361,402	\$554,845	\$658,830	\$496,212	\$21,060,025	Marginal Annual Revenues from MCS	
31	Total Capacity-related Marginal Costs	\$2,148,243			\$59,815,370	\$9,925,686	\$7,364,361	\$1,423,293	\$1,301,203	\$955,887	\$796,646	\$728,243	\$84,458,933	Line 30 + Line 31	
32	Delivery Service Unit Costs - Marginal Unit Costs	2,783			1,032	0.447	0.214	0.157	0.332	0.127	0.085	0.044		Line 32/ Line 26	
33	Customer Costs	\$56.55			\$56.55	\$62.18	\$117.19	\$198.31	\$62.59	\$108.33	\$342.15	\$703.98		Marginal Unit Costs from MCS	
34	Capacity-Related Costs	\$0.11280			\$0.15946	\$0.16775	\$0.14744	\$0.13583	\$0.09612	\$0.07660	\$0.06665	\$0.02875		Marginal Unit Costs from MCS	
35	Delivery Revenue Requirement												\$7,859,718	Functional Cost of Service Study	
36	Other Revenue												\$74,655	Marginal Cost of Service Study	
37	Special Contract Revenue												26,263	Revenue Requirement	
38	Base Rate Revenue Requirement												76,958,801	Line 38 - Line 39 - Line 40	
39	Current Revenue Shortfall R-4 revenues at R-4, R-3 rates												1,614,079	Line 11	
40	Base Rate Revenue Requirement Plus Current RLAP												78,572,880	Line 41 + Line 42	
41	Step Adjustment												-	Revenue Requirement	
42	Total Base Rate Revenue Requirement Plus RLAP and Step Adj.												78,572,880	Line 43 + Line 44	
43	Difference: Revenue Requirement - Total Marginal Costs												(5,886,053)	Line 45 + Line 32	
44	Equi-proportional Adjustment Factor												0.4724	Line 46 / Line 32	
45	Equi-proportional Adjustment Customer	(144,331)			(3,535,567)	(442,892)	(167,956)	(8,387)	(65,496)	(27,949)	(9,605)	(16,170)	(4,418,352)	Line 30 * Line 47	
46	Equi-proportional Adjustment Capacity-Related	(6,303)			(63,044)	(24,882)	(34,276)	(90,804)	(25,187)	(38,668)	(45,015)	(34,582)	(1,467,701)	Line 31 * Line 47	
47	Marginal Cost Constrained to Allowed Revenues	(148,714)			(4,168,611)	(691,734)	(513,232)	(99,191)	(90,683)	(66,617)	(55,519)	(50,752)	(5,886,053)	Line 49 + Line 48	
48															
49	Delivery Service Revenue - Equi-Proportional Revenue Requirement														
50	Total Customer Marginal Costs	1,926,671			47,196,259	5,912,158	2,242,043	111,955	874,306	373,092	128,211	215,860	\$58,980,555	Line 30 + Line 48	
51	Total Capacity-Related Marginal Costs	71,858			8,450,500	3,321,794	4,609,087	1,212,147	336,215	516,177	612,915	461,631	\$19,592,325	Line 31 + Line 49	
52	Total	1,998,529			55,646,759	9,233,952	6,851,130	1,324,102	1,210,521	889,270	741,127	677,491	\$78,572,880	Line 53 + Line 54	
53	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement														
54	Customer Costs	\$52.89			\$51.69	\$57.85	\$109.02	\$184.49	\$58.23	\$100.78	\$318.30	\$654.92		Line 35 * Line 47	
55	Distribution Volumetric Costs	\$0.1049			\$0.1483	\$0.156	\$0.137	\$0.126	\$0.089	\$0.072	\$0.062	\$0.027		Line 36 * Line 47	
56	Development of Class Revenue Target														
57	Proforma Total Revenues (Base Revenues at Current Rates)														
58	Base Proforma Revenues														
59	Winter Base Revenues	\$463,154	\$24,474,727	\$1,755,963	\$26,230,690	\$8,397,784	\$9,370,436	\$1,745,752	\$891,880	\$1,135,960	\$901,289	\$542,821	\$49,679,766	Line 6	
60	Summer Base Revenues	\$382,767	\$12,729,358	\$934,043	\$13,663,401	\$3,569,938	\$3,452,159	\$379,082	\$666,589	\$666,704	\$390,756	\$347,472	\$23,518,867	Line 6	
61	MCS Revenue Targets at Proposed Rates	\$845,921	\$37,204,085	\$2,690,006	\$39,894,091	\$11,967,722	\$12,822,595	\$2,124,834	\$1,558,469	\$1,802,664	\$1,292,045	\$890,293	\$73,198,633	Line 64 + Line 63	
62	Customer-related Adjusted Marginal Costs	\$1,926,671			\$47,196,259	\$5,912,158	\$2,242,043	\$111,955	\$874,306	\$373,092	\$128,211	\$215,860	\$58,980,555	Line 53	
63	Capacity-related Adjusted Marginal Costs	\$71,858			\$8,450,500	\$3,321,794	\$4,609,087	\$1,212,147	\$336,215	\$516,177	\$612,915	\$461,631	\$19,592,325	Line 54	
64	Total Adjusted Marginal Costs	\$1,998,529			\$55,646,759	\$9,233,952	\$6,851,130	\$1,324,102	\$1,210,521	\$889,270	\$741,127	\$677,491	\$78,572,880	Line 67 + Line 68	
65	Proforma base Revenues														
66	Total Potential Increase (decrease) in Base Revenues	\$1,152,608			\$15,752,608	(\$2,733,707)	(\$5,971,465)	(\$800,732)	(\$347,948)	(\$913,394)	(\$550,918)	(\$212,803)	\$5,374,247	Line 55 - Line 65	
67	Total Potential Increase (Line 71) as a % of (Current Base Revenues)	136.25%			39.49%	-22.84%	-46.57%	-37.68%	-22.33%	-50.67%	-42.64%	-23.90%	7.34%	Line 71 / Line 65	
68															
69															
70															
71	System Average Rate Increase	7.34%			7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%		Line 72, Column (M)	
72	Total Base Revenues	\$908,028			\$42,823,116	\$12,846,393	\$13,764,030	\$2,280,839	\$1,672,891	\$1,935,016	\$1,386,907	\$955,659	\$78,572,880	Line 65 x (1 + Line 74)	
73	Total increase (decrease) in Base Revenues	\$62,108			\$2,929,026	\$878,671	\$941,435	\$156,005	\$114,423	\$132,352	\$94,862	\$65,365	\$5,374,247	Line 75 - Line 65	
74	BASE REVENUE TARGET BEFORE KEENE ADJUSTMENT	\$908,028			\$42,823,116	\$12,846,393	\$13,764,030	\$2,280,839	\$1,672,891	\$1,935,016	\$1,386,907	\$955,659	\$78,572,880	Line 75	
75															
76															
77	Revenue Shortfall														
78	Keene Revenue Shortfall	\$38,217			\$78,199	\$129,464	\$84,703	\$0	\$74,685	\$130,894	\$0	\$0	\$536,161	Keene Billing Data tab	
79	Annualization Revenue Shortfall	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2016 Billing Determinants tab	
80	Total Adjusted Proforma Revenue	\$807,704			\$39,815,892	\$11,838,259	\$12,737,892	\$2,124,834	\$1,483,784	\$1,671,770	\$1,292,045	\$890,293	\$72,662,472	Line	



Liberty Utilities (Energy/North Natural Gas) Corp.  
Rate Design Analysis and Calculations

Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-41 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)		
99	Remaining Revenues	\$238,133			\$29,223,812	\$7,061,283	\$10,470,870	\$1,907,968	\$751,122	\$1,195,436	\$1,132,608	\$745,430	\$52,726,661	Line 87 - Line 98
100	Total Volumetric Revenue Requirement	\$238,133			\$29,223,812	\$7,061,283	\$10,470,870	\$1,907,968	\$751,122	\$1,195,436	\$1,132,608	\$745,430		Line 99
101														
102	Current Volumetric Rates as Filed													
103	Winter Period Variable Rates													
104	Head Block	\$0.2018	\$0.3495	\$0.1398	\$0.3495	\$0.3965	\$0.3606	\$0.2216	\$0.2390	\$0.2052	\$0.1434	\$0.0547		Company tariffs - 4/2017
105	Tail Block	\$0.2018	\$0.2892	\$0.1156	\$0.2892	\$0.2663	\$0.2402	\$0.2216	\$0.1553	\$0.1367	\$0.1434	\$0.0547		Company tariffs - 4/2017
106	Summer Period Variable Rates													
107	Head Block	\$0.2018	\$0.3495	\$0.1398	\$0.3495	\$0.3965	\$0.3606	\$0.1013	\$0.2390	\$0.1487	\$0.0688	\$0.0297		Company tariffs - 4/2017
108	Tail Block	\$0.2018	\$0.2892	\$0.1156	\$0.2892	\$0.2663	\$0.2402	\$0.1013	\$0.1553	\$0.0845	\$0.0688	\$0.0297		Company tariffs - 4/2017
109														
110	Target Percent Increase for Volumetric Rates					8.13%	8.13%		8.13%	8.13%	8.13%	8.13%		Line 85
111														
112	Annual Average Volumetric Rate	\$0.3085			\$0.5042									(Line 100) / (Line 20 + Line 23)
113	Annual Average Head Block Rate				\$0.5042									Line 112
114	Annual Average Tail Block Rate				\$0.5042									Line 113
115	Winter Period Tail Block Rate % of Head Block Rate				100%									Line 114 / Line 113
116	Summer Period Tail Block Rate % of Head Block Rate				100%									Rate design Input or Line 115
117														
118	Base Rates with R-4 Discount included													
119	Monthly Customer Charge	\$14.88	\$14.88	\$5.95	\$14.88	\$52.29	\$156.88	\$673.25	\$52.29	\$156.88	\$692.86	\$692.86		Line 93
120	Winter Period Variable Rates													
121	Head Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.4288	\$0.3899	\$0.2396	\$0.2584	\$0.2219	\$0.1551	\$0.0591		Line 113 or Line 104 x (1 + Line 110)
122	Tail Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.2396	\$0.1679	\$0.1478	\$0.1551	\$0.0591		Line 114 or Line 105 x (1 + Line 110)
123	Summer Period Variable Rates													
124	Head Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.4288	\$0.3899	\$0.1095	\$0.2584	\$0.1608	\$0.0744	\$0.0321		Line 113 or Line 107 x (1 + Line 110)
125	Tail Block	\$0.3085	\$0.5042	\$0.2017	\$0.5042	\$0.2880	\$0.2597	\$0.1095	\$0.1679	\$0.0914	\$0.0744	\$0.0321		Line 114 or Line 108 x (1 + Line 110)
126														
127	Low Income Discount and RLAP Calculation													
128	Base Revenues before Low Income Discount													
129	Monthly Customer Charge			\$949,021										Line 119 * Line 18
130	Winter Period Variable Rates			\$1,179,865										Line 121 * Line 21
131	Head Block			\$396,008										Line 122 * Line 22
132	Tail Block													
133	Summer Period Variable Rates													
134	Head Block			\$275,769										Line 124 * Line 24
135	Tail Block			\$77,346										Line 125 * Line 25
136	Summer Period Variable Rates													
137	Head Block			\$2,878,011										Σ Line 128 to Line 134
138	Tail Block													
139	Total Base Revenue before Low Income Discount												\$2,878,011	
140	Low Income Discount % of Distribution Rates			60.00%										Rate Design Input: Docket DG 14-180
141	Total Low Income Revenue Shortfall			\$1,726,806	\$1,726,806								\$1,726,806	Line 137 x Line 135
142	Low Income RLAP (\$/therm)												\$0.0107	Line 138 / Line 26
143	RLAP Revenues	\$8,253	\$578,719	\$40,899	\$619,618	\$237,172	\$367,336	\$96,627	\$41,936	\$80,446	\$99,851	\$175,568	\$1,726,806	Line 26 * Line 139 Col (M)
144	Increase in RLAP Rate												\$0.0007	Line 139 - Line 12
145	Base Rates Revenue Proof													
146														
147	Customer Charge Revenues													
148	Winter	\$317,516	\$6,500,679	\$191,481	\$6,692,160	\$2,895,570	\$1,665,719	\$196,971	\$428,244	\$308,579	\$133,167	\$110,003	\$12,747,929	Line 16 * Line 119
149	Summer	\$317,755	\$6,381,027	\$188,127	\$6,569,154	\$2,844,337	\$1,637,411	\$192,730	\$425,110	\$303,737	\$131,366	\$107,277	\$12,528,877	Line 17 * Line 119
150	Delivery Quantities													
151	Winter	\$163,004	\$22,397,974	\$630,349	\$23,028,323	\$6,025,811	\$8,395,039	\$1,690,782	\$488,029	\$833,352	\$841,434	\$476,972	\$41,942,745	Line 121 x Line 21 + Line 22 x Line 122
152	Summer	\$75,129	\$4,896,848	\$141,247	\$5,038,095	\$1,035,472	\$2,075,831	\$217,187	\$263,092	\$362,084	\$291,174	\$268,458	\$0,626,522	Line 124 x Line 24 + Line 25 x Line 125
153	Total Base Revenues	\$873,403	\$40,176,529	\$1,151,204	\$41,327,733	\$12,801,189	\$13,774,000	\$2,297,669	\$1,604,476	\$1,807,752	\$1,397,140	\$962,710	\$76,846,073	Σ Line 145 to Line 149
154	Total Base plus RLAP Revenues	\$881,656	\$40,755,248	\$1,192,104	\$41,947,351	\$13,038,361	\$14,141,335	\$2,394,297	\$1,646,412	\$1,888,198	\$1,496,991	\$1,138,278	\$78,572,880	Line 140 + Line 152
155	Truncation Difference Compared to Revenue Requirement												\$0	Line 153 - Line 78
156	Base Revenues plus Low Income RLAP Revenues													
157	Class Rate Impact Calculations													
158	Increase in Base Revenues, R-4 revenues at R-3 rates	\$27,482	\$2,972,444	\$188,005	\$3,160,449	\$833,467	\$951,405	\$172,835	\$46,007	\$5,088	\$105,096	\$72,417	\$5,374,247	Line 152 - Line 10 + Line 138
159	Percent Increase in Base Revenues, R-4 revenues at R-3 rates	3.25%	7.99%	6.99%	7.92%	6.96%	7.42%	8.13%	2.95%	0.28%	8.13%	8.13%	7.34%	Line 157 / Line 65
160	Increase in Base Revenues, R-4 revenues at R-4 Rates	\$27,482	\$2,972,444	\$75,277	\$3,047,721	\$833,467	\$951,405	\$172,835	\$46,007	\$5,088	\$105,096	\$72,417	\$5,261,519	Line 152 - Line 10
161	Increase in R-4 Shortfall Recovery	\$539	\$37,779	\$2,670	\$40,440	\$15,483	\$23,980	\$6,308	\$2,738	\$5,252	\$6,518	\$11,461	\$112,728	Line 140 - Line 13
162	Net Increase	\$28,021	\$3,010,223	\$77,947	\$3,088,170	\$848,950	\$975,385	\$179,143	\$48,745	\$10,340	\$111,614	\$83,878	\$5,374,247	Σ Line 159 to Line 160
163	Percent Increase in Base Revenues, R-4 revenues at R-4 rates	3.28%	7.98%	7.00%	7.95%	6.96%	7.41%	8.09%	3.05%	0.55%	8.06%	7.96%		Line 161 / (Σ Line 10, - Line 11, Line 13)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Billing Determinants

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Workpaper RATES-5  
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Marginal Annual Revenues from MCS										
	R-1	R-3, R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Total Customer Marginal Costs	\$ 2,071,002	\$ 50,731,826	\$ 6,355,050	\$ 2,409,999	\$ 120,342	\$ 939,802	\$ 401,042	\$ 137,816	\$ 232,030	\$ 63,398,907
Total Capacity-Related Marginal Costs	\$ 77,241	\$ 9,083,544	\$ 3,570,636	\$ 4,954,363	\$ 1,302,952	\$ 361,402	\$ 554,845	\$ 658,830	\$ 496,212	\$ 21,060,025
Total	\$ 2,148,243	\$ 59,815,370	\$ 9,925,686	\$ 7,364,361	\$ 1,423,293	\$ 1,301,203	\$ 955,887	\$ 796,646	\$ 728,243	\$ 84,458,933
	2.5%	70.8%	11.8%	8.7%	1.7%	1.5%	1.1%	0.9%	0.9%	100.0%
Unit Marginal Costs from MCS										
	R-1	R-3, R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	
Distribution Customer Unit Costs	\$56.85	\$55.56	\$62.18	\$117.19	\$198.31	\$62.59	\$108.33	\$342.15	\$703.98	
Capacity-Related Unit Marginal Costs Annual										
Avg. per Therm	\$ 0.1128	\$ 0.1595	\$ 0.1677	\$ 0.1474	\$ 0.1358	\$ 0.0961	\$ 0.0776	\$ 0.0667	\$ 0.0287	

Base Revenues at July 2016 Rates (R-4 Revenues at R-3 rates) - (EnergyNorth - Calendar Month, Weather Normalized, Keene - Actual, Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter Customer	\$ 308,711	\$ 9,627,682	\$ 710,977	\$ 2,610,243	\$ 1,531,178	\$ 182,155	\$ 378,943	\$ 277,641	\$ 123,150	\$ 101,728	\$ 15,852,408
Winter Volumetric	\$ 154,443	\$ 14,847,045	\$ 1,044,986	\$ 5,787,541	\$ 7,839,257	\$ 1,563,598	\$ 512,937	\$ 858,318	\$ 778,139	\$ 441,093	\$ 33,827,358
Winter Total	\$ 463,154	\$ 24,474,727	\$ 1,755,963	\$ 8,397,784	\$ 9,370,436	\$ 1,745,752	\$ 891,880	\$ 1,135,960	\$ 901,289	\$ 542,821	\$ 49,679,766
Summer Customer	\$ 305,379	\$ 9,456,517	\$ 698,524	\$ 2,564,728	\$ 1,504,728	\$ 178,232	\$ 373,280	\$ 273,071	\$ 121,484	\$ 99,208	\$ 15,575,152
Summer Volumetric	\$ 77,388	\$ 3,272,840	\$ 235,519	\$ 1,005,210	\$ 1,947,431	\$ 200,849	\$ 293,309	\$ 393,633	\$ 269,271	\$ 248,264	\$ 7,943,716
Summer Total	\$ 382,767	\$ 12,729,358	\$ 934,043	\$ 3,569,938	\$ 3,452,159	\$ 379,082	\$ 666,589	\$ 666,704	\$ 390,756	\$ 347,472	\$ 23,518,867
Total	\$ 845,921	\$ 37,204,085	\$ 2,690,006	\$ 11,967,722	\$ 12,822,595	\$ 2,124,834	\$ 1,558,469	\$ 1,802,664	\$ 1,292,045	\$ 890,293	\$ 73,198,633

Base Revenues at July 2016 Rates (R-4 Revenues at R-4 rates) - (EnergyNorth - Calendar Month Weather Normalized, Keene - Actual, Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter Customer	\$ 308,711	\$ 9,627,682	\$ 284,391	\$ 2,610,243	\$ 1,531,178	\$ 182,155	\$ 378,943	\$ 277,641	\$ 123,150	\$ 101,728	\$ 15,425,822
Winter Volumetric	\$ 154,443	\$ 14,847,045	\$ 417,932	\$ 5,787,541	\$ 7,839,257	\$ 1,563,598	\$ 512,937	\$ 858,318	\$ 778,139	\$ 441,093	\$ 33,200,304
Winter Total	\$ 463,154	\$ 24,474,727	\$ 702,322	\$ 8,397,784	\$ 9,370,436	\$ 1,745,752	\$ 891,880	\$ 1,135,960	\$ 901,289	\$ 542,821	\$ 48,626,125
Summer Customer	\$ 305,379	\$ 9,456,517	\$ 279,409	\$ 2,564,728	\$ 1,504,728	\$ 178,232	\$ 373,280	\$ 273,071	\$ 121,484	\$ 99,208	\$ 15,156,037
Summer Volumetric	\$ 77,388	\$ 3,272,840	\$ 94,196	\$ 1,005,210	\$ 1,947,431	\$ 200,849	\$ 293,309	\$ 393,633	\$ 269,271	\$ 248,264	\$ 7,802,392
Summer Total	\$ 382,767	\$ 12,729,358	\$ 373,605	\$ 3,569,938	\$ 3,452,159	\$ 379,082	\$ 666,589	\$ 666,704	\$ 390,756	\$ 347,472	\$ 22,958,429
Total	\$ 845,921	\$ 37,204,085	\$ 1,075,927	\$ 11,967,722	\$ 12,822,595	\$ 2,124,834	\$ 1,558,469	\$ 1,802,664	\$ 1,292,045	\$ 890,293	\$ 71,584,555

R-4 Revenue Shortfall (Difference of R-4 revenues and R-3 and R-4 rates)	
	R-4
Winter Customer	\$ 426,586
Winter Volumetric	\$ 627,054
Winter Total	\$ 1,053,640
Summer Customer	\$ 419,114
Summer Volumetric	\$ 141,324
Summer Total	\$ 560,438
Total	\$ 1,614,079

Customer Counts (EnergyNorth + Keene + Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter	21,338	436,874	32,171	55,371	10,618	293	8,189	1,967	192	159	567,172
Summer	21,354	428,832	31,607	54,392	10,437	286	8,129	1,936	190	155	557,319
Total Sales	42,693	865,706	63,778	109,763	21,055	579	16,319	3,903	382	314	1,124,491

Therms (EnergyNorth - Weather Normalized + Keene - Actual + Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	31,438,785	2,340,045	4,116,219	9,105,122	-	602,664	1,867,762	-	-	49,470,597
Tail	528,420	12,983,479	785,409	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235
Winter	528,420	44,422,264	3,125,454	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832
Head	-	7,336,561	546,937	662,180	2,769,333	-	417,814	1,499,636	-	-	13,232,461
Tail	243,550	2,375,438	153,406	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	25,719,855
Summer	243,550	9,711,998	700,343	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	38,952,316
Total Sales	771,970	54,134,262	3,825,797	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Indirect Gas Costs Analysis

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Attachment RATES-6  
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Line	Description	Residential			Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total	Explanation
		Non Heat R-1	Heat R-3	Low Income Heat R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	LP and LNG Costs											\$ 840,021	FCOS
2	Winter Sales Volumes	523,777	43,485,678	3,334,209	13,579,065	11,729,296	658,182	1,699,901	1,495,204	416,974	721,204	77,643,492	Company Records
3	Unit Cost in COGC											\$ 0.01080	Line 1 / Line 2
4	Class Revenues	\$ 5,657	\$ 469,645	\$ 36,009	\$ 146,654	\$ 126,676	\$ 7,108	\$ 18,359	\$ 16,148	\$ 4,503	\$ 7,789	\$ 838,550	Line 2 x Line 3
5													
6	Bad Debt Costs											\$ 7,645	FCOS
7	Annual Sales Volumes	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873	Company Records
8	Unit Cost in COGC											\$ 0.00010	Line 6 / Line 7
9	Class Revenues	\$ 77	\$ 5,309	\$ 404	\$ 1,561	\$ 1,424	\$ 42	\$ 254	\$ 231	\$ 55	\$ 98	\$ 9,455	Line 7 x Line 8
10													
11	Gas Working Capital											\$ -	FCOS
12	Annual Sales Volumes	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873	Company Records
13	Unit Cost in COGC											\$ -	Line 11 / Line 12
14	Class Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 12 x Line 13
15													
16	Other A&G and Misc.											\$ 425,622	FCOS
17	Annual Sales Volumes	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873	Company Records
18	Unit Cost in COGC											\$ 0.00450	Line 16 / Line 17
19	Class Revenues	\$ 3,474	\$ 238,909	\$ 18,181	\$ 70,236	\$ 64,080	\$ 1,880	\$ 11,427	\$ 10,385	\$ 2,495	\$ 4,393	\$ 425,461	Line 17 x Line 18
20													
21	Total Indirect Costs	\$ 9,208	\$ 713,863	\$ 54,595	\$ 218,451	\$ 192,181	\$ 9,030	\$ 30,040	\$ 26,764	\$ 7,053	\$ 12,280	\$ 1,273,465	Σ Lines 4,9,14,19
22													
23	Total from FCOS											\$ 1,273,288	FCOS
24	Variance												
25	\$s											\$ 177	Line 21 - Line 23
26	%											0.01%	Line 25 / Line 23

	Currently effective			Rate case		
	2017 Summer COG Filing	2016-2017 Winter COG Filing		Summer	Winter	
31	LP and LNG Costs	\$ -	\$ 1,980,428		\$ 840,021	
32	Bad Debt Costs	14,562	66,890	81,452	1,367	\$ 7,645
33	Gas Working Capital					
34	Other A&G and Misc.	2,355	10,815	13,170	76,094	\$ 425,622
35	Total Indirect Costs	\$ 16,917	\$ 2,058,133		\$ 77,461	\$ 1,195,827
36						
37	Volumes	16,903,381	77,643,492	94,546,873	16,903,381	77,643,492
38	Indirect Gas Rate	\$ 0.0010	\$ 0.0265		\$ 0.0046	\$ 0.0154

COG Adder for Rate Case	
Summer	Winter
\$ 0.0036	\$ (0.0111)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
RDM Revenue per Customer

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Workpaper DECPL-9  
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Line		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Total C&I (L)	Company Total (M)	Explanation (N)
		Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)			
1	Customer Bill Count														
2															
3	Winter Customers	21,338	436,874	32,171	469,045	55,371	10,618	293	8,189	1,967	192	159	76,789	567,172	Att RATES-5, Line 16
4	Summer Customers	21,354	428,832	31,607	460,440	54,392	10,437	286	8,129	1,936	190	155	75,525	557,319	Att RATES-5, Line 17
5	Total Customers	42,693	865,706	63,778	929,484	109,763	21,055	579	16,319	3,903	382	314	152,314	1,124,491	Att RATES-5, Line 18
6	Base Rates Revenues														
7	Sales														
8	Customer Charge Revenues														
9	Winter	\$317,516	\$6,500,679	\$191,481	\$6,692,160	\$2,895,570	\$1,665,719	\$196,971	\$428,244	\$308,579	\$133,167	\$110,003	\$5,738,253	\$12,747,929	Att RATES-5, Line 145
10	Summer	\$317,755	\$6,381,027	\$188,127	\$6,569,154	\$2,844,337	\$1,637,411	\$192,730	\$425,110	\$303,737	\$131,366	\$107,277	\$5,641,968	\$12,528,877	Att RATES-5, Line 146
11	Delivery Quantities														
12	Winter	\$163,004	\$22,397,974	\$630,349	\$23,028,323	\$6,025,811	\$8,395,039	\$1,690,782	\$488,029	\$833,352	\$841,434	\$476,972	\$18,751,418	\$41,942,745	Att RATES-5, Line 148
13	Summer	\$75,129	\$4,896,848	\$141,247	\$5,038,095	\$1,035,472	\$2,075,831	\$217,187	\$263,092	\$362,084	\$291,174	\$268,458	\$4,513,298	\$9,626,522	Att RATES-5, Line 149
14	Plus Low Income Revenue Shortfall			\$1,726,806	\$1,726,806									\$1,726,806	Att RATES-5, Line 138
15															
16	Total Base Revenues (R-4 revs at R-3 Rates)	\$873,403	\$40,176,529	\$2,878,011	\$43,054,539	\$12,801,189	\$13,774,000	\$2,297,669	\$1,604,476	\$1,807,752	\$1,397,140	\$962,710	\$34,644,937	\$78,572,880	∑ lines 8 to 15
17	Winter (R-4 revs at R-4 Rates)	\$480,520	\$28,898,654	\$821,830	\$29,720,484	\$8,921,380	\$10,060,757	\$1,887,753	\$916,273	\$1,141,931	\$974,601	\$586,975	\$24,489,670	\$54,690,674	Line 9 + Line 12
18	Summer (R-4 revs at R-4 Rates)	\$392,884	\$11,277,875	\$329,374	\$11,607,249	\$3,879,809	\$3,713,242	\$409,916	\$688,202	\$665,821	\$422,540	\$375,736	\$10,155,267	\$22,155,399	Line 10 + Line 13
19	Total Base Revenues (R-4 revs at R-4 Rates)	\$873,403	\$40,176,529	\$1,151,204	\$41,327,733	\$12,801,189	\$13,774,000	\$2,297,669	\$1,604,476	\$1,807,752	\$1,397,140	\$962,710	\$34,644,937	\$76,846,073	∑ lines 17 to 18
20	Plus Low Income Revenue Shortfall	\$0	\$0	\$1,726,806	\$1,726,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Line 14
21	Total Base Revenues (Incl LI Revenue Shortfall Ties to Ln 16)	\$873,403	\$40,176,529	\$2,878,011	\$43,054,539	\$12,801,189	\$13,774,000	\$2,297,669	\$1,604,476	\$1,807,752	\$1,397,140	\$962,710	\$34,644,937	\$78,572,880	∑ lines 19 to 20
22	Revenue per Customer														
23	Winter Base Revenues (R-4 revs at R-4 Rates)	\$480,520			\$29,720,484								\$24,489,670		line 17
24	Summer Base Revenues (R-4 revs at R-4 Rates)	\$392,884			\$11,607,249								\$10,155,267		line 18
25	Average Customers														
26	Winter	3,556			78,174								12,798		line 3 / 6
27	Summer	3,559			76,740								12,588		line 4 / 6
28	RDM Target Revenue per customer														
29	Winter	\$135.11			\$380.18								\$1,913.53		Line 23 / Line 26
30	Summer	\$110.39			\$151.25								\$806.77		Line 24 / Line 27
31	Company Total Delivery Quantities														
32	Company Total Winter Delivery Quantities	528,420	44,422,264	3,125,454	47,547,718	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	74,499,694	122,575,832	Att RATES-5, Line 20
33	Head block	0	31,438,785	2,340,045	33,778,830	4,116,219	9,105,122	0	602,664	1,867,762	0	0	15,691,767	49,470,597	Att RATES-5, Line 21
34	Tail Block	528,420	12,983,479	785,409	13,768,888	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	58,807,927	73,105,235	Att RATES-5, Line 22
35	Company Total Summer Delivery Quantities	243,550	9,711,998	700,343	10,412,341	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	28,296,426	38,952,316	Att RATES-5, Line 23
36	Head block	0	7,336,561	546,937	7,883,498	662,180	2,769,333	0	417,814	1,499,636	0	0	5,348,963	13,232,461	Att RATES-5, Line 24
37	Tail Block	243,550	2,375,438	153,406	2,528,843	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	22,947,463	25,719,855	Att RATES-5, Line 25
38	Company Total Delivery Quantities	771,970	54,134,262	3,825,797	57,960,059	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	102,796,119	161,528,148	Att RATES-5, Line 26



**Liberty Utilities (EnergyNorth Natural Gas) Corp**  
**Residential Low Income Assistance Program (RLIAP)**  
**Revenue Shortfall at Current Rates**

	Heat R-3 (A)	Low Income Heat R-4 (B)	Difference (C)
1 Customer Count			
2 Sales			
3 Winter Customers		32,171	
4 Summer Customers		31,607	
5 Head Block Winter Normal therms		2,340,045	
6 Tail Block Winter Normal therms		785,409	
7 Head Block Summer Normal therms		546,937	
8 Tail Block Summer Normal therms		153,406	
9 Currently Effective Base Rates			
10 Customer Charge	\$ 22.10	\$ 8.84	
11 Head Block Winter Per Therm Charge	\$ 0.3495	\$ 0.1398	
12 Tail Block Winter Per Therm Charge	\$ 0.2892	\$ 0.1156	
13 Head Block Summer Per Therm Charge	\$ 0.3495	\$ 0.1398	
14 Tail Block Summer Per Therm Charge	\$ 0.2892	\$ 0.1156	
15 Currently Effective Base Revenues			
16 Winter Customer Charge	\$ 710,977	\$ 284,391	\$ 426,586
17 Summer Customer Charge	\$ 698,524	\$ 279,409	\$ 419,114
18 Winter Head Block Per Therm Charge	\$ 817,846	\$ 327,138	\$ 490,707
19 Winter Tail Block Per Therm Charge	\$ 227,140	\$ 90,793	\$ 136,347
20 Summer Head Block Per Therm Charge	\$ 191,155	\$ 76,462	\$ 114,693
21 Summer Tail Block Per Therm Charge	\$ 44,365	\$ 17,734	\$ 26,631
22 Total Winter Revenues	\$ 1,755,963	\$ 702,322	\$ 1,053,640
23 Total Summer Revenues	\$ 934,043	\$ 373,605	\$ 560,438
24 Totals	\$ 2,690,006	\$ 1,075,927	\$ 1,614,079



Testimony Table 1

Operating Revenues - Summary of Adjustments					
Line No.	Description	EnergyNorth (A)	Keene (B)	Total (C)	Source (D)
1	<b>Calendar Operating Revenue</b>	\$ 68,990,067	\$ 1,422,605	\$ 70,412,672	Annual Reports, p. 28 and 50
2	<u>Less:</u>				
3	Booked-to-Calculated Revenue Proof Difference	\$ 5,765	\$ -	\$ 5,765	RATES-1
4	Other Non-Recurring Billing Adjustments	\$ 10,203	\$ (28,285)	\$ (18,083)	Company data
5	Actual Unbilled Revenue	\$ (2,269,372)	\$ (62,485)	\$ (2,331,857)	Annual Report
6		\$ (2,253,404)	\$ (90,771)	\$ (2,344,174)	L3+L4+L5
7					
8	<b>Cycle Operating Revenue</b>	\$ 66,736,663	\$ 1,331,835	\$ 68,068,498	L1+L6 (See also RATES-3 p. 1 of 4)
9	<u>Add:</u>				
10	Normalized Unbilled Revenues	\$ 121,530	\$ -	\$ 121,530	RATES-3 p. 1 of 4
11	Normalization Adjustment	\$ 1,987,559	\$ -	\$ 1,987,559	RATES-3, p. 2 of 4
12	Annualization Adjustment	\$ 98,531	\$ -	\$ 98,531	RATES-3, p. 3 of 4
13	Concord Steam Adjustment	\$ 378,886	\$ -	\$ 378,886	Table 2
14		\$ 2,586,506	\$ -	\$ 2,586,506	L10+L11+L12+L13
15					
16	<b>Calendar Month Normal Revenue at Current Rates</b>	<b>\$ 69,323,169</b>	<b>\$ 1,331,835</b>	<b>\$ 70,655,003</b>	L8+L14

Testimony Table 2

Concord Steam Test Year Sales, Customers and Revenues Adjustment			
Description	Revenues	Bills	Therms
Remove: Concord Steam (Actual)	\$ (281,849)	(24)	(1,512,914)
Add: Direct-Fired Customer Conversions (Annualized)			
Rate G-41	\$ 185,927	1,536	386,383
Rate G-42	\$ 367,304	420	1,149,937
Rate G-43	\$ 107,505	36	399,904
	\$ 660,735	1,992	1,936,225
<b>Net</b>	<b>\$ 378,886</b>	<b>1,968</b>	<b>423,310</b>



**EnergyNorth TY Calendar Month Weather Normalized Revenues at July 2016 Rates + Keene Actual Revenue at July 2016 Rates + Adjustment for Concord Steam + EOY Adjustment**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter Customer Revenues	\$ 308,711	\$ 9,627,682	\$ 284,391	\$ 2,610,243	\$ 1,531,178	\$ 182,155	\$ 378,943	\$ 277,641	\$ 123,150	\$ 101,728	\$ 15,425,822
Winter Volumetric Revenues	154,443	14,847,045	417,932	5,787,541	7,839,257	1,563,598	512,937	858,318	778,139	441,093	33,200,304
Winter Total Revs	\$ 463,154	\$ 24,474,727	\$ 702,322	\$ 8,397,784	\$ 9,370,436	\$ 1,745,752	\$ 891,880	\$ 1,135,960	\$ 901,289	\$ 542,821	\$ 48,626,125

Summer Customer Revenues	\$ 305,379	\$ 9,456,517	\$ 279,409	\$ 2,564,728	\$ 1,504,728	\$ 178,232	\$ 373,280	\$ 273,071	\$ 121,484	\$ 99,208	\$ 15,156,037
Summer Volumetric Revenues	77,388	3,272,840	94,196	1,005,210	1,947,431	200,849	293,309	393,633	269,271	248,264	7,802,392
Summer Total revs	\$ 382,767	\$ 12,729,358	\$ 373,605	\$ 3,569,938	\$ 3,452,159	\$ 379,082	\$ 666,589	\$ 666,704	\$ 390,756	\$ 347,472	\$ 22,958,429

**Customer Counts (EnergyNorth + Keene + Concord Steam Adj. + EOY Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter	21,338	436,874	32,171	55,371	10,618	293	8,189	1,967	192	159	567,172
Summer	21,354	428,832	31,607	54,392	10,437	286	8,129	1,936	190	155	557,319
Total Customers	42,693	865,706	63,778	109,763	21,055	579	16,319	3,903	382	314	1,124,491

**Therms (EnergyNorth + Keene + Concord Steam Adj. + EOY Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	31,438,785	2,340,045	4,116,219	9,105,122	-	602,664	1,867,762	-	-	49,470,597
Tail	528,420	12,983,479	785,409	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235
Winter	528,420	44,422,264	3,125,454	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832

Head	-	7,336,561	546,937	662,180	2,769,333	-	417,814	1,499,636	-	-	13,232,461
Tail	243,550	2,375,438	153,406	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	25,719,855
Summer	243,550	9,711,998	700,343	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	38,952,316
Total Annual Therms	771,970	54,134,262	3,825,797	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148

**Sales Therms (EnergyNorth + Keene + Concord Steam Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	38,031,133	3,050,575	3,905,514	6,108,028	-	753,729	1,463,005	-	-	53,311,984
Tail	771,970	15,059,766	989,694	11,702,478	8,132,075	417,755	1,785,697	844,859	554,339	976,255	41,234,889
Total Annual Therms	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873

**Winter Sales Therms (EnergyNorth + Keene + Concord Steam Adj. + EOY Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	30,774,960	2,499,252	3,395,246	4,756,979	-	457,174	839,213	-	-	42,722,825
Tail	523,777	12,710,718	834,957	10,183,819	6,972,317	658,182	1,242,727	655,991	416,974	721,204	34,920,667
Total Winter	523,777	43,485,678	3,334,209	13,579,065	11,729,296	658,182	1,699,901	1,495,204	416,974	721,204	77,643,492

Staff 8-17:	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Annualization Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

7320      614990      -28957      358521      201523      -148084      8891      30791      -80945      -34499



REVENUE BUREAU PROCEEDING WITH THE GEORGIA STRAIGHTSCHOOL COLLECTION TO BUCKLE UP 2 179,800



2011 Actual RF Base Revenue														
Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Winter	Summer



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SALES AND TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc.															
2016 Customers (Equivalent Bills)															
	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT
	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Winner	Total	Winner
R-1	3,110	2,861	3,055	3,116	3,041	2,951	3,032	2,877	3,186	3,204	2,965	3,034	36,431	18,141	18,290
R-2	67,508	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564
R-3	6,368	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,189	6,024	5,920	5,783	65,358	34,817	30,541
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	82,086	77,599	88,329	79,412	78,222	77,239	78,563	74,842	83,395	87,342	77,209	84,546	473,978	275,527	247,831
G-41	8,598	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698
G-42	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-44	2,203	1,521	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276
G-52	315	308	313	310	307	300	306	293	327	323	299	301	3,702	1,846	1,886
G-53	33	31	32	31	32	32	32	32	32	32	32	32	188	26	26
G-54	27	28	25	31	29	28	26	29	27	29	24	30	162	167	167
G-55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CH	12,006	12,042	11,991	11,309	11,661	11,182	11,425	11,069	12,505	12,574	11,619	11,559	140,855	70,440	70,411
Total All	94,095	89,632	92,321	90,721	89,883	88,421	89,988	85,911	95,819	99,870	88,961	96,105	1,090,491	544,418	545,983

SALES DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc														
2016 Customers (Equivalent Bills)														
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Total	Sales Winter
R-1	3,110	2,861	3,055	3,116	3,041	2,961	3,032	2,877	3,189	3,204	2,965	3,034	36,431	18,141
R-2	67,508	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	72,564	862,827	421,000
R-3	6,368	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,189	6,024	5,920	5,783	65,358	34,817
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	77,599	82,086	88,329	79,412	78,222	77,239	78,563	74,842	83,395	87,342	77,449	77,993	949,546	473,978
G-41	7,344	7,456	7,233	6,813	7,055	6,723	7,682	7,738	7,166	7,054	6,856	6,856	43,065	43,065
G-42	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687
G-43	16	20	17	16	15	15	14	17	19	18	19	210	100	100
G-44	997	993	951	974	957	911	957	934	1,058	973	954	957	11,680	5,922
G-52	147	140	145	144	136	133	136	134	149	152	137	142	1,694	38
G-53	6	7	6	6	6	6	6	6	7	6	6	6	86	38
G-54	4	5	5	5	5	3	2	4	3	5	5	5	50	10
G-55	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CH	9,414	9,498	9,318	8,794	9,097	8,679	8,882	8,685	9,821	9,970	9,193	9,065	110,416	55,282
Total All	91,420	87,088	89,638	88,206	87,319	85,918	87,445	83,527	93,126	93,367	86,635	86,773	1,099,962	529,260

TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc															
2016 Customers (Equivalent Bills)															
Customer	Tran Jan-16	Tran Feb-16	Tran Mar-16	Tran Apr-16	Tran May-16	Tran Jun-16	Tran Jul-16	Tran Aug-16	Tran Sep-16	Tran Oct-16	Tran Nov-16	Tran Dec-16	Tran Total	Tran Winter	Tran Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	1,252	1,239	1,266	1,213	1,296	1,219	1,238	1,154	1,307	1,285	1,171	1,220	14,800	7,361	7,439
G-42	797	790	778	775	786	764	774	771	822	767	742	759	9,305	4,641	4,664
G-43	32	31	31	30	31	31	32	31	32	32	30	33	373	3,347	1,687
G-44	267	278	283	278	289	269	280	266	285	280	279	279	3,347	3,347	1,687
G-45	168	168	168	167	171	168	170	159	178	171	169	169	2,208	990	1,191
G-52	27	28	28	28	28	28	28	28	28	28	28	28	327	327	327
G-54	23	23	20	26	25	25	24	25	24	24	19	21	279	132	132
G-55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CH	2,586	2,544	2,593	2,515	2,564	2,583	2,543	2,384	2,684	2,684	2,604	2,426	24,944	30,439	15,158
Total All	2,586	2,544	2,593	2,515	2,564	2,583	2,543	2,384	2,684	2,684	2,604	2,426	24,944	30,439	15,158

7/1/2016 Customer Charge

R-1	Sales Jan-16			Sales Feb-16			Sales Mar-16			Sales Apr-16			Sales May-16		
	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT
R-1	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27
R-2	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10
R-3	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84
R-4	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84
Total CH	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48
Total All	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48

7/1/2016 Customer Charge

R-1	Sales Jan-16			Sales Feb-16			Sales Mar-16			Sales Apr-16			Sales May-16		
	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Sales
R-1	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27
R-2	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10
R-3	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84
R-4	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84
Total CH	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48
Total All	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48

7/1/2016 Customer Charge

R-1	Tran Jan-16			Tran Feb-16			Tran Mar-16			Tran Apr-16			Tran May-16		
	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran	Tran
R-1	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27	\$ 15.27
R-2	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10
R-3	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84
R-4	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84	\$ 8.84
Total CH	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48
Total All	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48	\$ 47.48

2016 Customer Revenue Adjusted

R-1	Sales Jan-16			Sales Feb-16			Sales Mar-16			Sales Apr-16			Sales May-16		
	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	SAT	
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							
1,063.063	46.291	43.932	48.805	46.920	54.275	46.330	556.302	277.009							



HEADBLOCK + TAILBLOCK																
2016 Calendar BF Volume Headblock + Tailblock Normal																
	SAT Jan-16	SAT Feb-16	SAT Mar-16	SAT Apr-16	SAT May-16	SAT Jun-16	SAT Jul-16	SAT Aug-16	SAT Sep-16	SAT Oct-16	SAT Nov-16	SAT Dec-16	SAT Total	SAT Winter	SAT Summer	
R-1	\$ 95,752	\$ 88,310	\$ 74,676	\$ 54,031	\$ 43,331	\$ 35,316	\$ 27,072	\$ 25,974	\$ 47,107	\$ 64,726	\$ 82,550	\$ 64,733	\$ 474,046	\$ 210,687		
R-3	\$ 9,973,209	\$ 8,587,608	\$ 7,063,602	\$ 4,064,033	\$ 2,250,389	\$ 1,385,529	\$ 981,720	\$ 962,853	\$ 1,285,877	\$ 2,698,818	\$ 5,233,512	\$ 4,341,510	\$ 9,563,186			
R-4	\$ 750,035	\$ 674,010	\$ 587,812	\$ 382,888	\$ 211,564	\$ 101,491	\$ 69,852	\$ 71,327	\$ 81,344	\$ 170,311	\$ 338,840	\$ 3,354,209	\$ 706,059			
Total Resid.	\$ 10,822,996	\$ 9,349,928	\$ 7,725,890	\$ 4,450,925	\$ 2,505,285	\$ 1,522,336	\$ 1,081,281	\$ 1,397,195	\$ 2,914,236	\$ 5,637,078	\$ 9,162,922	\$ 57,649,098	\$ 47,148,766	\$ 10,499,933		
G-41	\$ 4,218,007	\$ 3,682,135	\$ 2,916,515	\$ 1,576,736	\$ 830,323	\$ 438,416	\$ 274,288	\$ 274,421	\$ 388,587	\$ 898,291	\$ 1,963,743	\$ 3,438,131	\$ 20,899,593	\$ 17,795,266	\$ 3,104,327	
G-42	\$ 5,917,326	\$ 5,073,340	\$ 4,210,342	\$ 2,542,329	\$ 1,591,660	\$ 964,199	\$ 605,846	\$ 593,131	\$ 849,418	\$ 1,789,251	\$ 3,252,740	\$ 5,102,099	\$ 32,452,491	\$ 26,088,785	\$ 6,363,706	
G-43	\$ 1,754,428	\$ 1,573,383	\$ 1,038,519	\$ 633,869	\$ 359,534	\$ 252,071	\$ 262,751	\$ 359,054	\$ 729,084	\$ 1,074,304	\$ 1,434,809	\$ 1,705,597	\$ 8,077,303	\$ 6,532,262	\$ 1,545,041	
G-51	\$ 532,805	\$ 457,451	\$ 305,314	\$ 291,780	\$ 230,740	\$ 188,075	\$ 177,447	\$ 184,064	\$ 196,442	\$ 280,012	\$ 341,341	\$ 488,917	\$ 3,760,019	\$ 2,498,238	\$ 1,261,781	
G-52	\$ 843,624	\$ 773,027	\$ 698,951	\$ 572,888	\$ 484,159	\$ 391,271	\$ 414,869	\$ 420,288	\$ 598,027	\$ 700,175	\$ 863,937	\$ 1,150,251	\$ 4,450,263	\$ 2,888,187	\$ 1,562,076	
G-53	\$ 1,198,303	\$ 991,548	\$ 897,306	\$ 699,286	\$ 607,778	\$ 564,455	\$ 626,112	\$ 674,060	\$ 851,962	\$ 981,624	\$ 1,155,825	\$ 9,884,254	\$ 8,870,602	\$ 4,013,652		
G-54	\$ 1,654,674	\$ 1,412,457	\$ 1,054,537	\$ 1,032,381	\$ 1,195,118	\$ 1,456,169	\$ 1,603,301	\$ 1,705,987	\$ 1,969,684	\$ 2,694,279	\$ 3,659,614	\$ 17,253,760	\$ 8,307,000	\$ 8,852,791		
G-63																
Total CH	\$ 16,118,197	\$ 13,639,373	\$ 11,338,597	\$ 7,162,372	\$ 4,547,618	\$ 4,180,692	\$ 3,719,449	\$ 3,958,149	\$ 4,592,837	\$ 7,107,321	\$ 9,908,952	\$ 44,273,192	\$ 102,111,965	\$ 73,095,299	\$ 29,016,667	
Total All	\$ 26,945,193	\$ 23,043,306	\$ 19,064,546	\$ 12,213,324	\$ 7,963,903	\$ 5,793,028	\$ 4,799,048	\$ 5,039,431	\$ 5,896,032	\$ 10,022,157	\$ 15,545,581	\$ 23,436,114	\$ 159,781,663	\$ 129,245,084	\$ 39,516,599	
TOTAL REVENUE																
2016 Calendar BF Base Normal Revenue Adjusted																
	SAT Jan-16	SAT Feb-16	SAT Mar-16	SAT Apr-16	SAT May-16	SAT Jun-16	SAT Jul-16	SAT Aug-16	SAT Sep-16	SAT Oct-16	SAT Nov-16	SAT Dec-16	SAT Total	SAT Winter	SAT Summer	
R-1	\$ 20,130	\$ 17,821	\$ 15,070	\$ 10,004	\$ 8,744	\$ 7,127	\$ 5,627	\$ 5,463	\$ 6,049	\$ 9,506	\$ 13,062	\$ 18,677	\$ 138,179	\$ 85,663	\$ 42,517	
R-3	\$ 3,302,528	\$ 2,796,465	\$ 2,261,252	\$ 1,360,661	\$ 754,012	\$ 493,039	\$ 331,493	\$ 334,095	\$ 436,455	\$ 890,997	\$ 1,700,915	\$ 2,861,202	\$ 17,591,156	\$ 14,363,064	\$ 3,208,092	
R-4	\$ 100,155	\$ 88,621	\$ 79,070	\$ 53,495	\$ 28,450	\$ 13,424	\$ 8,874	\$ 9,146	\$ 11,169	\$ 22,715	\$ 44,134	\$ 80,442	\$ 540,879	\$ 446,916	\$ 84,962	
Total Resid.	\$ 3,422,813	\$ 2,982,907	\$ 2,455,431	\$ 1,423,060	\$ 791,211	\$ 479,590	\$ 346,595	\$ 349,304	\$ 455,653	\$ 923,218	\$ 1,754,111	\$ 2,960,321	\$ 18,270,214	\$ 14,924,643	\$ 3,345,571	
G-41	\$ 1,244,056	\$ 1,066,056	\$ 842,593	\$ 481,316	\$ 252,195	\$ 125,247	\$ 79,702	\$ 80,101	\$ 112,324	\$ 259,787	\$ 572,362	\$ 1,034,005	\$ 6,148,742	\$ 5,239,387	\$ 909,365	
G-42	\$ 1,654,660	\$ 1,386,145	\$ 1,147,120	\$ 744,886	\$ 452,623	\$ 272,354	\$ 177,768	\$ 177,206	\$ 253,101	\$ 516,419	\$ 914,625	\$ 1,465,245	\$ 9,161,562	\$ 7,317,091	\$ 1,949,891	
G-43	\$ 398,761	\$ 348,662	\$ 236,616	\$ 168,951	\$ 64,211	\$ 40,068	\$ 25,535	\$ 26,617	\$ 35,271	\$ 73,947	\$ 137,856	\$ 2,055,699	\$ 1,789,051	\$ 265,648		
G-51	\$ 52,711	\$ 78,411	\$ 65,559	\$ 61,701	\$ 42,080	\$ 33,360	\$ 33,571	\$ 35,675	\$ 50,509	\$ 61,304	\$ 86,564	\$ 64,748	\$ 436,251	\$ 228,487		
G-52	\$ 139,476	\$ 125,095	\$ 110,343	\$ 94,825	\$ 64,865	\$ 46,273	\$ 48,980	\$ 49,375	\$ 50,722	\$ 71,086	\$ 117,210	\$ 142,203	\$ 1,048,051	\$ 729,951	\$ 319,189	
G-53	\$ 171,837	\$ 142,168	\$ 128,674	\$ 112,741	\$ 97,423	\$ 81,815	\$ 38,834	\$ 43,076	\$ 46,375	\$ 58,615	\$ 100,024	\$ 151,781	\$ 847,844	\$ 574,391	\$ 276,139	
G-54	\$ 95,911	\$ 82,495	\$ 48,760	\$ 59,671	\$ 39,662	\$ 26,495	\$ 43,248	\$ 47,615	\$ 50,685	\$ 69,209	\$ 92,677	\$ 100,080	\$ 720,290	\$ 494,393	\$ 265,897	
G-63																
Total CH	\$ 3,782,031	\$ 3,207,890	\$ 2,640,664	\$ 1,764,011	\$ 944,058	\$ 595,811	\$ 444,270	\$ 457,381	\$ 585,136	\$ 1,088,972	\$ 2,122,625	\$ 3,305,997	\$ 20,917,096	\$ 16,802,969	\$ 4,115,627	
Total All	\$ 7,204,844	\$ 6,199,595	\$ 5,096,096	\$ 3,189,069	\$ 1,735,269	\$ 1,075,401	\$ 799,855	\$ 806,685	\$ 1,040,789	\$ 2,012,189	\$ 3,889,736	\$ 6,266,817	\$ 39,187,910	\$ 31,726,712	\$ 7,461,198	
TOTAL REVENUE																
2016 Calendar BF Base Normal Revenue Adjusted																
	SAT Jan-16	SAT Feb-16	SAT Mar-16	SAT Apr-16	SAT May-16	SAT Jun-16	SAT Jul-16	SAT Aug-16	SAT Sep-16	SAT Oct-16	SAT Nov-16	SAT Dec-16	SAT Total	SAT Winter	SAT Summer	
R-1	\$ 67,617	\$ 61,512	\$ 61,717	\$ 58,462	\$ 55,176	\$ 52,190	\$ 51,919	\$ 49,395	\$ 54,704	\$ 58,426	\$ 58,337	\$ 65,007	\$ 694,481	\$ 372,671	\$ 321,810	
R-3	\$ 4,904,946	\$ 4,300,231	\$ 3,696,118	\$ 2,907,625	\$ 2,306,037	\$ 1,696,328	\$ 1,895,584	\$ 1,621,783	\$ 2,087,091	\$ 2,530,135	\$ 3,214,025	\$ 4,372,665	\$ 36,326,571	\$ 23,687,613	\$ 12,638,598	
R-4	\$ 156,629	\$ 147,714	\$ 125,159	\$ 87,172	\$ 71,448	\$ 55,213	\$ 51,539	\$ 50,840	\$ 59,941	\$ 73,166	\$ 111,646	\$ 124,159	\$ 871,172	\$ 714,448	\$ 354,944	
Total Resid.	\$ 5,129,194	\$ 4,509,458	\$ 4,141,994	\$ 3,093,279	\$ 2,434,661	\$ 2,163,731	\$ 1,999,941	\$ 1,822,619	\$ 2,201,758	\$ 2,644,824	\$ 3,379,829	\$ 4,569,333	\$ 38,139,698	\$ 24,813,966	\$ 13,325,712	
G-41	\$ 1,699,779	\$ 1,485,541	\$ 1,253,577	\$ 889,462	\$ 654,149	\$ 509,325	\$ 472,399	\$ 480,297	\$ 547,024	\$ 695,171	\$ 975,536	\$ 1,434,132	\$ 11,016,982	\$ 7,870,916	\$ 3,309,905	
G-42	\$ 1,899,376	\$ 1,631,354	\$ 1,396,030	\$ 981,686	\$ 698,113	\$ 509,264	\$ 417,710	\$ 413,717	\$ 510,327	\$ 772,733	\$ 1,150,886	\$ 1,703,598	\$ 12,084,183	\$ 8,762,918	\$ 3,321,265	
G-43	\$ 418,957	\$ 380,145	\$ 309,895	\$ 228,566	\$ 93,494	\$ 69,791	\$ 56,233	\$ 55,049	\$ 66,301	\$ 106,115	\$ 269,424	\$ 348,609	\$ 2,418,701	\$ 1,972,817	\$ 446,084	
G-51	\$ 105,262	\$ 138,038	\$ 127,649	\$ 111,146	\$ 102,195	\$ 92,147	\$ 85,129	\$ 80,033	\$ 86,955	\$ 116,564	\$ 121,514	\$ 145,800	\$ 1,381,427	\$ 799,409	\$ 582,018	
G-52	\$ 185,128	\$ 169,770	\$ 156,377	\$ 139,653	\$ 99,390	\$ 89,845	\$ 91,274	\$ 91,854	\$ 98,158	\$ 117,038	\$ 158,853	\$ 158,741	\$ 983,510	\$ 633,910	\$ 288,498	
G-53	\$ 193,130	\$ 161,794	\$ 150,094	\$ 133,440	\$ 107,503	\$ 93,494	\$ 83,963	\$ 67,221	\$ 82,968	\$ 143,700	\$ 190,762	\$ 178,073	\$ 968,591	\$ 607,512	\$ 277,512	
G-54	\$ 108,109	\$ 80,371	\$ 64,885	\$ 79,862	\$ 48,115	\$ 53,329	\$ 59,865	\$ 66,004	\$ 68,075	\$ 76,833	\$ 108,057	\$ 116,932	\$ 931,478	\$ 558,257	\$ 373,221	
G-63																
Total CH	\$ 4,619,741	\$ 4,047,013	\$ 3,476,107	\$ 2,543,756	\$ 1,764,019	\$ 1,386,194	\$ 1,240,844	\$ 1,240,844	\$ 1,456,061	\$ 1,971,350	\$ 2,934,790	\$ 4,115,684	\$ 30,804,984	\$ 21,727,061	\$ 9,067,523	
Total All	\$ 9,749,934	\$ 8,556,471	\$ 7,618,101	\$ 5,637,035	\$ 4,199,680	\$ 3,489,925	\$ 3,248,085	\$ 3,162,874	\$ 3,857,797	\$ 4,935,875	\$ 6,305,579	\$ 8,684,927	\$ 68,944,283	\$ 46,551,048	\$ 22,393,235	

HEADBLOCK + TAILBLOCK																			
2016 Calendar BF Volume Headblock + Tailblock Normal																			
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Winter	Sales Summer					
R-1	78,792	88,310	74,676	54,031	43,331	35,316	27,886	27,002	29,974	47,107	64,726	92,560	684,723	474,046					
R-2	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693					
R-3	730,920	674,010	587,612	392,888	251,564	161,491	69,992	71,307	81,344	107,313	139,840	590,824	4,408,226	3,334,259					
Total Real.	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205					
G-1	3,125,206	2,854,722	2,104,180	1,102,061	648,894	260,020	163,022	103,258	119,281	1,397,196	2,014,336	5,025,897	57,464,698	41,746,796					
G-2	2,497,958	2,197,760	1,674,086	982,032	575,831	263,833	217,399	234,915	271,258	478,078	1,368,436	2,483,590	14,808,101	10,579,272					
G-3	309,969	240,072	192,008	119,466	74,743	27,008	22,711	25,644	26,641	66,992	140,027	275,806	1,238,266	928,246					
G-4	304,500	260,481	182,143	102,329	64,127	24,159	11,559	11,559	11,559	23,119	33,188	66,390	311,888	224,771					
G-5	206,660	142,140	125,544	108,914	136,789	111,585	101,064	103,256	114,631	163,342	188,996	282,623	1,008,000	1,308,922					
G-6	62,796	66,088	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000					
G-7	160,646	126,240	146,600	116,526	72,790	42,342	30,916	30,916	30,916	42,342	46,546	100,592	278,255	721,204					
Total GI	6,748,469	5,783,767	4,479,376	2,727,575	1,586,839	893,216	654,709	684,826	862,635	1,239,738	3,321,672	5,595,540	35,242,952	28,338,368					
Total AI	17,611,465	15,155,664	12,405,265	7,178,527	4,022,124	2,455,912	1,753,308	1,765,808	2,170,809	4,633,994	8,878,720	14,848,442	82,971,750	75,858,134					
															6,003				
2016 Calendar BF Volume Headblock + Tailblock Normal Revenue Adjusted																			
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Winter	Sales Summer					
R-1	78,792	88,310	74,676	54,031	43,331	35,316	27,886	27,002	29,974	47,107	64,726	92,560	684,723	474,046					
R-2	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693					
R-3	730,920	674,010	587,612	392,888	251,564	161,491	69,992	71,307	81,344	107,313	139,840	590,824	4,408,226	3,334,259					
Total Real.	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205	9,290,205					
G-1	3,125,206	2,854,722	2,104,180	1,102,061	648,894	260,020	163,022	103,258	119,281	1,397,196	2,014,336	5,025,897	57,464,698	41,746,796					
G-2	2,497,958	2,197,760	1,674,086	982,032	575,831	263,833	217,399	234,915	271,258	478,078	1,368,436	2,483,590	14,808,101	10,579,272					
G-3	309,969	240,072	192,008	119,466	74,743	27,008	22,711	25,644	26,641	66,992	140,027	275,806	1,238,266	928,246					
G-4	304,500	260,481	182,143	102,329	64,127	24,159	11,559	11,559	11,559	23,119	33,188	66,390	311,888	224,771					
G-5	206,660	142,140	125,544	108,914	136,789	111,585	101,064	103,256	114,631	163,342	188,996	282,623	1,008,000	1,308,922					
G-6	62,796	66,088	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000					
G-7	160,646	126,240	146,600	116,526	72,790	42,342	30,916	30,916	30,916	42,342	46,546	100,592	278,255	721,204					
Total GI	6,748,469	5,783,767	4,479,376	2,727,575	1,586,839	893,216	654,709	684,826	862,635	1,239,738	3,321,672	5,595,540	35,242,952	28,338,368					
Total AI	17,611,465	15,155,664	12,405,265	7,178,527	4,022,124	2,455,912	1,753,308	1,765,808	2,170,809	4,633,994	8,878,720	14,848,442	82,971,750	75,858,134					
															6,003				
TOTAL REVENUE																			
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Winter	Sales Summer					
R-1	67,617	67,617	67,617	58,482	55,176	52,190	51,919	49,395	54,708	58,426	58,337	65,007	694,481	372,671					
R-2	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693	8,687,693					
R-3	110,869	79,028	91,868	79,028	30,805	16,836	16,831	65,197	71,500	83,145	49,797	104,641	995,040	3,860,281					
R-4	159,269	147,714	124,159	91,172	74,441	55,213	51,529	50,840	59,891	47,963	96,467	131,561	1,119,686	73,702					
Total Real.	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914	8,757,914					
G-1	1,263,766	1,146,211	965,037	673,466	512,001	403,423	380,687	372,862	439,850	544,631	791,200	1,107,364	8,877,876	5,924,043					
G-2	672,612	725,660	572,353	329,753	219,526	119,510	88,006	98,006	106,006	196,006	306,006	496,006	2,996,006	1,996,006					
G-3	78,900	69,783	54,656	37,328	17,175	12,412	14,379	11,197	13,280	18,183	42,509	73,031	440,737	303,157					
G-4	110,869	79,028	91,868	79,028	30,805	16,836	16,831	65,197	71,500	83,145	49,797	104,641	995,040	3,860,281					
G-5	160,904	60,657	58,729	59,566	57,004	34,170	34,470	33,677	37,415	44,063	66,366	70,599	593,100	363,310					
G-6	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093	12,093					
G-7	16,064	11,228	11,228	9,475	4,218	3,256	2,178	3,400	2,738	4,436	5,945	8,885	75,275	58,601					
Total GI	2,422,902	2,125,080	1,801,465	1,290,720	957,777	744,327	697,781	693,433	800,371	1,046,537	1,420,914	2,119,475	15,107,154	11,209,727					
Total AI	7,551,726	6,633,538	5,943,459	3,439,999	3,932,434	2,948,058	2,656,822	2,615,451	3,017,120	3,711,062	4,827,145	6,688,798	54,297,652	36,023,714					
															4,448				



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-1 : RESIDENTIAL NON-HEATING

Line	Use per Month (therms)	Present Rates						Proposed Rates					
		Winter			Summer			Winter			Summer		
1		Cost of Gas	\$0.7162	\$0.4368	LDAC	\$0.0856	Customer charge	\$16.88	Sales rate	First Block Size	0	0	0
2		Block 1	\$0.2231	\$0.2231	Block 2	\$0.2231	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	\$0.3085
3		Block 2	\$0.2231	\$0.2231	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	\$0.3085	\$0.3085	\$0.3085
4		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
5		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
6		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
7		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
8		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
9		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
10		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
11		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
12		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
13		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
14		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
15		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
16		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
17		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
18		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
19		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
20		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
21		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
22		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
23		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
24		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
25		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
26		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
27		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
28		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
29		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
30		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
31		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
32		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
33		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
34		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
35		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
36		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
37		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
38		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
39		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
40		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
41		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085
42		Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085
43		Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085	Block 2	\$0.3085	\$0.3085	Block 1	\$0.3085	\$0.3085

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-3 : RESIDENTIAL HEATING

Line

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7162	\$0.4368	Cost of Gas			\$0.7051	\$0.4404
LDAC			\$0.0856		LDAC			\$0.0978	
Customer charge			\$24.43		Customer charge			\$14.88	
Sales rate					Sales rate				
First Block Size			100	20	First Block Size			100	20
Block 1			\$0.3863	\$0.3863	Block 1			\$0.5042	\$0.5042
Block 2			\$0.3197	\$0.3197	Block 2			\$0.5042	\$0.5042

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$24.43	\$0.00	\$24.43	\$24.43	\$0.00	\$24.43	\$14.88	\$0.00	\$14.88	\$14.88	\$0.00	\$14.88	-\$9.55	-39.1%	-\$9.55	-39.1%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$28.29	\$8.02	\$36.31	\$28.29	\$5.22	\$33.52	\$19.92	\$8.03	\$27.95	\$19.92	\$5.38	\$25.30	-\$8.36	-23.0%	-\$8.21	-24.5%	\$3.6311	\$3.3517	\$2.7951	\$2.5304
25	\$34.09	\$20.05	\$54.13	\$33.75	\$13.06	\$46.81	\$27.49	\$20.07	\$47.56	\$27.49	\$13.46	\$40.94	-\$6.57	-12.1%	-\$5.87	-12.5%	\$2.1653	\$1.8726	\$1.9023	\$1.6376
50	\$43.75	\$40.09	\$83.84	\$41.75	\$26.12	\$67.87	\$40.09	\$40.15	\$80.24	\$40.09	\$26.91	\$67.00	-\$3.60	-4.3%	-\$0.87	-1.3%	\$1.6767	\$1.3573	\$1.6047	\$1.3400
75	\$53.40	\$60.14	\$113.54	\$49.74	\$39.18	\$88.92	\$52.70	\$60.22	\$112.91	\$52.70	\$40.37	\$93.06	-\$0.62	-0.5%	\$4.14	4.7%	\$1.5138	\$1.1856	\$1.5055	\$1.2408
100	\$63.06	\$80.18	\$143.24	\$57.73	\$52.24	\$109.97	\$65.30	\$80.29	\$145.59	\$65.30	\$53.82	\$119.12	\$2.35	1.6%	\$9.15	8.3%	\$1.4324	\$1.0997	\$1.4559	\$1.1912
125	\$71.05	\$100.23	\$171.28	\$65.72	\$65.30	\$131.02	\$77.91	\$100.36	\$178.27	\$77.91	\$67.28	\$145.18	\$6.99	4.1%	\$14.16	10.8%	\$1.3702	\$1.0482	\$1.4262	\$1.1615
150	\$79.05	\$120.27	\$199.32	\$73.72	\$78.36	\$152.08	\$90.51	\$120.44	\$210.95	\$90.51	\$80.73	\$171.24	\$11.63	5.8%	\$19.17	12.6%	\$1.3288	\$1.0138	\$1.4063	\$1.1416
175	\$87.04	\$140.32	\$227.35	\$81.71	\$91.42	\$173.13	\$103.12	\$140.51	\$243.63	\$103.12	\$94.19	\$197.30	\$16.27	7.2%	\$24.17	14.0%	\$1.2992	\$0.9893	\$1.3922	\$1.1275
200	\$95.03	\$160.36	\$255.39	\$89.70	\$104.48	\$194.18	\$115.72	\$160.58	\$276.30	\$115.72	\$107.64	\$223.36	\$20.91	8.2%	\$29.18	15.0%	\$1.2770	\$0.9709	\$1.3815	\$1.1168
225	\$103.02	\$180.41	\$283.43	\$97.69	\$117.54	\$215.23	\$128.33	\$180.66	\$308.98	\$128.33	\$121.10	\$249.42	\$25.55	9.0%	\$34.19	15.9%	\$1.2597	\$0.9566	\$1.3733	\$1.1086
250	\$111.02	\$200.45	\$311.47	\$105.69	\$130.60	\$236.29	\$140.93	\$200.73	\$341.66	\$140.93	\$134.55	\$275.49	\$30.20	9.7%	\$39.20	16.6%	\$1.2459	\$0.9451	\$1.3666	\$1.1019
275	\$119.01	\$220.50	\$339.50	\$113.68	\$143.66	\$257.34	\$153.54	\$220.80	\$374.34	\$153.54	\$148.01	\$301.55	\$34.84	10.3%	\$44.21	17.2%	\$1.2346	\$0.9358	\$1.3612	\$1.0965
300	\$127.00	\$240.54	\$367.54	\$121.67	\$156.72	\$278.39	\$166.14	\$240.87	\$407.02	\$166.14	\$161.46	\$327.61	\$39.48	10.7%	\$49.21	17.7%	\$1.2251	\$0.9280	\$1.3567	\$1.0920
350	\$142.99	\$280.63	\$423.62	\$137.66	\$182.84	\$320.50	\$191.35	\$281.02	\$472.37	\$191.35	\$188.38	\$379.73	\$48.76	11.5%	\$59.23	18.5%	\$1.2103	\$0.9157	\$1.3496	\$1.0849
400	\$158.97	\$320.72	\$479.69	\$153.64	\$208.96	\$362.60	\$216.56	\$321.17	\$537.73	\$216.56	\$215.29	\$431.85	\$58.04	12.1%	\$69.25	19.1%	\$1.1992	\$0.9065	\$1.3443	\$1.0796
450	\$174.96	\$360.81	\$535.77	\$169.63	\$235.08	\$404.71	\$241.77	\$361.31	\$603.08	\$241.77	\$242.20	\$483.97	\$67.32	12.6%	\$79.26	19.6%	\$1.1906	\$0.8993	\$1.3402	\$1.0755
500	\$190.94	\$400.90	\$591.84	\$185.61	\$261.20	\$446.81	\$266.98	\$401.46	\$668.44	\$266.98	\$269.11	\$536.09	\$76.60	12.9%	\$89.28	20.0%	\$1.1837	\$0.8936	\$1.3369	\$1.0722
750	\$270.87	\$601.35	\$872.22	\$265.54	\$391.80	\$657.34	\$393.03	\$602.19	\$995.22	\$393.03	\$403.66	\$796.70	\$123.01	14.1%	\$139.36	21.2%	\$1.1630	\$0.8764	\$1.3270	\$1.0623
1,000	\$350.79	\$801.80	\$1,152.59	\$345.46	\$522.40	\$867.86	\$519.09	\$802.92	\$1,322.00	\$519.09	\$538.22	\$1,057.30	\$169.41	14.7%	\$189.44	21.8%	\$1.1526	\$0.8679	\$1.3220	\$1.0573
Percentiles																				
60	\$47.61	\$48.11	\$95.72				\$45.13	\$48.17	\$93.31				-\$2.41	-2.5%			\$1.5953		\$1.5551	
100	\$63.06	\$80.18	\$143.24				\$65.30	\$80.29	\$145.59				\$2.35	1.6%			\$1.4324		\$1.4559	
175	\$87.04	\$140.32	\$227.35				\$103.12	\$140.51	\$243.63				\$16.27	7.2%			\$1.2992		\$1.3922	
12				\$29.07	\$6.27	\$35.33				\$20.93	\$6.46	\$27.39			-\$7.95	-22.5%		\$2.9445		\$2.2824
20				\$32.16	\$10.45	\$42.60				\$24.96	\$10.76	\$35.73			-\$6.88	-16.1%		\$2.1302		\$1.7864
30				\$35.35	\$15.67	\$51.03				\$30.01	\$16.15	\$46.15			-\$4.87	-9.5%		\$1.7008		\$1.5384

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-4 : LOW INCOME RESIDENTIAL HEATING

Line	Use per Month (therms)	Present Rates						Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1		\$9.77	\$0.00	\$9.77	\$9.77	\$0.00	\$9.77	\$5.95	\$0.00	\$5.95	\$5.95	\$0.00	\$5.95	-\$3.82	-39.1%	-\$3.82	-39.1%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	0	\$11.32	\$8.02	\$19.33	\$11.32	\$5.22	\$16.54	\$7.97	\$8.03	\$16.00	\$7.97	\$5.38	\$13.35	-\$3.34	-17.3%	-\$3.19	-19.3%	\$1.9333	\$1.6539	\$1.5998	\$1.3351
3	10	\$13.63	\$20.05	\$33.68	\$13.50	\$13.06	\$26.56	\$10.99	\$20.07	\$31.07	\$10.99	\$13.46	\$24.45	-\$2.61	-7.8%	-\$2.11	-7.9%	\$1.3471	\$1.0624	\$1.2427	\$0.9780
4	25	\$17.50	\$40.09	\$57.59	\$16.69	\$26.12	\$42.81	\$16.04	\$40.15	\$56.18	\$16.04	\$26.91	\$42.95	-\$1.40	-2.4%	\$0.13	0.3%	\$1.1517	\$0.8563	\$1.1236	\$0.8589
5	50	\$21.36	\$60.14	\$81.49	\$19.89	\$39.18	\$59.07	\$21.08	\$60.22	\$81.30	\$21.08	\$40.37	\$61.44	-\$0.20	-0.2%	\$2.38	4.0%	\$1.0866	\$0.7876	\$1.0840	\$0.8193
6	75	\$25.22	\$80.18	\$105.40	\$23.08	\$52.24	\$75.32	\$26.12	\$80.29	\$106.41	\$26.12	\$53.82	\$79.94	\$1.01	1.0%	\$4.62	6.1%	\$1.0540	\$0.7532	\$1.0641	\$0.7994
7	100	\$28.42	\$100.23	\$128.64	\$26.28	\$65.30	\$91.58	\$31.16	\$100.36	\$131.53	\$31.16	\$67.28	\$98.44	\$2.89	2.2%	\$6.86	7.5%	\$1.0291	\$0.7326	\$1.0522	\$0.7875
8	125	\$31.61	\$120.27	\$151.88	\$29.47	\$78.36	\$107.83	\$36.20	\$120.44	\$156.64	\$36.20	\$80.73	\$116.94	\$4.76	3.1%	\$9.10	8.4%	\$1.0125	\$0.7189	\$1.0443	\$0.7796
9	150	\$34.81	\$140.32	\$175.12	\$32.67	\$91.42	\$124.09	\$41.25	\$140.51	\$181.76	\$41.25	\$94.19	\$135.43	\$6.64	3.8%	\$11.35	9.1%	\$1.0007	\$0.7091	\$1.0386	\$0.7739
10	175	\$38.00	\$160.36	\$198.36	\$35.86	\$104.48	\$140.34	\$46.29	\$160.58	\$206.87	\$46.29	\$107.64	\$153.93	\$8.51	4.3%	\$13.59	9.7%	\$0.9918	\$0.7017	\$1.0344	\$0.7697
11	200	\$41.20	\$180.41	\$221.60	\$39.06	\$117.54	\$156.60	\$51.33	\$180.66	\$231.99	\$51.33	\$121.10	\$172.43	\$10.39	4.7%	\$15.83	10.1%	\$0.9849	\$0.6960	\$1.0311	\$0.7664
12	225	\$44.39	\$200.45	\$244.84	\$42.25	\$130.60	\$172.85	\$56.37	\$200.73	\$257.10	\$56.37	\$134.55	\$190.93	\$12.26	5.0%	\$18.07	10.5%	\$0.9794	\$0.6914	\$1.0284	\$0.7637
13	250	\$47.59	\$220.50	\$268.08	\$45.45	\$143.66	\$189.11	\$61.41	\$220.80	\$282.22	\$61.41	\$148.01	\$209.42	\$14.14	5.3%	\$20.32	10.7%	\$0.9748	\$0.6877	\$1.0262	\$0.7615
14	275	\$50.78	\$240.54	\$291.32	\$48.64	\$156.72	\$205.36	\$66.46	\$240.87	\$307.33	\$66.46	\$161.46	\$227.92	\$16.01	5.5%	\$22.56	11.0%	\$0.9711	\$0.6845	\$1.0244	\$0.7597
15	300	\$57.17	\$280.63	\$337.80	\$55.03	\$182.84	\$237.87	\$76.54	\$281.02	\$357.56	\$76.54	\$188.38	\$264.92	\$19.76	5.9%	\$27.04	11.4%	\$0.9651	\$0.6796	\$1.0216	\$0.7569
16	350	\$63.56	\$320.72	\$384.28	\$61.42	\$208.96	\$270.38	\$86.62	\$321.17	\$407.79	\$86.62	\$215.29	\$301.91	\$23.51	6.1%	\$31.53	11.7%	\$0.9607	\$0.6760	\$1.0195	\$0.7548
17	400	\$69.95	\$360.81	\$430.76	\$67.81	\$235.08	\$302.89	\$96.71	\$361.31	\$458.02	\$96.71	\$242.20	\$338.91	\$27.26	6.3%	\$36.01	11.9%	\$0.9572	\$0.6731	\$1.0178	\$0.7531
18	450	\$76.34	\$400.90	\$477.24	\$74.20	\$261.20	\$335.40	\$106.79	\$401.46	\$508.25	\$106.79	\$269.11	\$375.90	\$31.01	6.5%	\$40.50	12.1%	\$0.9545	\$0.6708	\$1.0165	\$0.7518
19	500	\$108.29	\$601.35	\$709.64	\$106.15	\$391.80	\$497.95	\$157.21	\$602.19	\$759.40	\$157.21	\$403.66	\$560.88	\$49.76	7.0%	\$62.92	12.6%	\$0.9462	\$0.6639	\$1.0125	\$0.7478
20	750	\$140.24	\$801.80	\$942.04	\$138.10	\$522.40	\$660.50	\$207.63	\$802.92	\$1,010.55	\$207.63	\$538.22	\$745.85	\$68.51	7.3%	\$85.35	12.9%	\$0.9420	\$0.6605	\$1.0106	\$0.7459
21	1,000																				
22																					
23																					
24																					
25																					
26																					
27																					
28																					
29																					
30																					
31																					
32																					
33																					
34																					
35																					
36																					
37	Estimated Bill Percentiles																				
38	Winter - 25%	\$20.59	\$56.13	\$76.71				\$20.07	\$56.20	\$76.27				-\$0.44	-0.6%			\$1.0959		\$1.0896	
39	Winter - 50%	\$25.22	\$80.18	\$105.40				\$26.12	\$80.29	\$106.41				\$1.01	1.0%			\$1.0540		\$1.0641	
40	Winter - 75%	\$31.61	\$120.27	\$151.88				\$36.20	\$120.44	\$156.64				\$4.76	3.1%			\$1.0125		\$1.0443	
41	Summer - 25%				\$11.93	\$7.31	\$19.25				\$8.78	\$7.54	\$16.31			-\$2.94	-15.3%		\$1.3748		\$1.1650
42	Summer - 50%				\$13.50	\$13.06	\$26.56				\$10.99	\$13.46	\$24.45			-\$2.11	-7.9%		\$1.0624		\$0.9780
43	Summer - 75%				\$15.42	\$20.90	\$36.31				\$14.02	\$21.53	\$35.55			-\$0.76	-2.1%		\$0.9078		\$0.8887

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7121	\$0.4206	Cost of Gas			\$0.7010	\$0.4242
LDAC			\$0.0674		LDAC			\$0.0796	
Customer charge			\$53.45		Customer charge			\$52.29	
Sales rate					Sales rate				
First Block Size			100	20	First Block Size			100	20
Block 1			\$0.4383	\$0.4383	Block 1			\$0.4288	\$0.4288
Block 2			\$0.2944	\$0.2944	Block 2			\$0.2880	\$0.2880

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$53	\$0	\$53	\$53	\$0	\$53	\$52	\$0	\$52	\$52	\$0	\$52	-\$1.16	-2.2%	-\$1.16	-2.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$58	\$8	\$66	\$58	\$5	\$63	\$57	\$8	\$64	\$57	\$5	\$62	-\$1.24	-1.9%	-\$1.09	-1.7%	\$6.5628	\$6.2713	\$6.4387	\$6.1619
25	\$64	\$19	\$84	\$64	\$12	\$76	\$63	\$20	\$83	\$62	\$13	\$75	-\$1.37	-1.6%	-\$0.98	-1.3%	\$3.3558	\$3.0355	\$3.3011	\$2.9962
50	\$75	\$39	\$114	\$71	\$24	\$95	\$74	\$39	\$113	\$70	\$25	\$95	-\$1.58	-1.4%	-\$0.75	-0.8%	\$2.2868	\$1.9090	\$2.2552	\$1.8940
75	\$86	\$58	\$145	\$78	\$37	\$115	\$84	\$59	\$143	\$77	\$38	\$114	-\$1.79	-1.2%	-\$0.52	-0.4%	\$1.9305	\$1.5334	\$1.9066	\$1.5266
100	\$97	\$78	\$175	\$86	\$49	\$135	\$95	\$78	\$173	\$84	\$50	\$134	-\$2.00	-1.1%	-\$0.28	-0.2%	\$1.7523	\$1.3457	\$1.7323	\$1.3429
150	\$112	\$117	\$229	\$100	\$73	\$174	\$110	\$117	\$227	\$98	\$76	\$174	-\$2.27	-1.0%	\$0.19	0.1%	\$1.5262	\$1.1579	\$1.5111	\$1.1592
200	\$127	\$156	\$283	\$115	\$98	\$213	\$124	\$156	\$280	\$113	\$101	\$213	-\$2.53	-0.9%	\$0.66	0.3%	\$1.4131	\$1.0640	\$1.4004	\$1.0673
250	\$141	\$195	\$336	\$130	\$122	\$252	\$138	\$195	\$334	\$127	\$126	\$253	-\$2.80	-0.8%	\$1.13	0.4%	\$1.3453	\$1.0077	\$1.3341	\$1.0122
300	\$156	\$234	\$390	\$145	\$146	\$291	\$153	\$234	\$387	\$141	\$151	\$293	-\$3.06	-0.8%	\$1.59	0.5%	\$1.3000	\$0.9702	\$1.2898	\$0.9755
350	\$171	\$273	\$444	\$159	\$171	\$330	\$167	\$273	\$440	\$156	\$176	\$332	-\$3.33	-0.8%	\$2.06	0.6%	\$1.2677	\$0.9433	\$1.2582	\$0.9492
400	\$186	\$312	\$497	\$174	\$195	\$369	\$182	\$312	\$494	\$170	\$202	\$372	-\$3.60	-0.7%	\$2.53	0.7%	\$1.2435	\$0.9232	\$1.2345	\$0.9296
500	\$215	\$390	\$605	\$204	\$244	\$448	\$210	\$390	\$601	\$199	\$252	\$451	-\$4.13	-0.7%	\$3.47	0.8%	\$1.2096	\$0.8951	\$1.2013	\$0.9020
600	\$244	\$468	\$712	\$233	\$293	\$526	\$239	\$468	\$708	\$228	\$302	\$530	-\$4.66	-0.7%	\$4.41	0.8%	\$1.1870	\$0.8763	\$1.1792	\$0.8836
700	\$274	\$546	\$820	\$262	\$342	\$604	\$268	\$546	\$814	\$257	\$353	\$609	-\$5.19	-0.6%	\$5.35	0.9%	\$1.1708	\$0.8629	\$1.1634	\$0.8705
800	\$303	\$624	\$927	\$292	\$390	\$682	\$297	\$624	\$921	\$285	\$403	\$689	-\$5.73	-0.6%	\$6.28	0.9%	\$1.1587	\$0.8528	\$1.1515	\$0.8607
900	\$333	\$702	\$1,034	\$321	\$439	\$760	\$326	\$703	\$1,028	\$314	\$453	\$768	-\$6.26	-0.6%	\$7.22	0.9%	\$1.1493	\$0.8450	\$1.1423	\$0.8530
1,000	\$362	\$780	\$1,142	\$351	\$488	\$839	\$354	\$781	\$1,135	\$343	\$504	\$847	-\$6.79	-0.6%	\$8.16	1.0%	\$1.1417	\$0.8387	\$1.1349	\$0.8469
1,250	\$436	\$974	\$1,410	\$424	\$610	\$1,034	\$426	\$976	\$1,402	\$415	\$630	\$1,045	-\$8.12	-0.6%	\$10.50	1.0%	\$1.1282	\$0.8275	\$1.1217	\$0.8359
1,500	\$509	\$1,169	\$1,679	\$498	\$732	\$1,230	\$498	\$1,171	\$1,669	\$487	\$756	\$1,243	-\$9.45	-0.6%	\$12.85	1.0%	\$1.1191	\$0.8200	\$1.1128	\$0.8285
percentiles																				
70	\$84	\$55	\$139				\$82	\$55	\$137				-\$1.75	-1.3%			\$1.9814		\$1.9564	
200	\$127	\$156	\$283				\$124	\$156	\$280				-\$2.53	-0.9%			\$1.4131		\$1.4004	
500	\$215	\$390	\$605				\$210	\$390	\$601				-\$4.13	-0.7%			\$1.2096		\$1.2013	
0				\$53	\$0	\$53				\$52	\$0	\$52			-\$1.16	-2.2%	\$0.0000			\$0.0000
8				\$57	\$4	\$61				\$56	\$4	\$60			-\$1.11	-1.8%	\$7.6076			\$7.4693
45				\$70	\$22	\$92				\$68	\$23	\$91			-\$0.80	-0.9%	\$2.0341			\$2.0164

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7121	\$0.4206	Cost of Gas	\$0.7010	\$0.4242
LDAC	\$0.0674		LDAC	\$0.0796	
Customer charge	\$160.36		Customer charge	\$156.88	
Sales rate			Sales rate		
First Block Size	1000	400	First Block Size	1000	400
Block 1	\$0.3986	\$0.3986	Block 1	\$0.3899	\$0.3899
Block 2	\$0.2655	\$0.2655	Block 2	\$0.2597	\$0.2597

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$160	\$0	\$160	\$160	\$0	\$160	\$157	\$0	\$157	\$157	\$0	\$157	-\$3.48	-2.2%	-\$3.48	-2.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$164	\$8	\$172	\$164	\$5	\$169	\$161	\$8	\$169	\$161	\$5	\$166	-\$3.55	-2.1%	-\$3.41	-2.0%	\$17.2141	\$16.9226	\$16.8586	\$16.5818
25	\$170	\$19	\$190	\$170	\$12	\$183	\$167	\$20	\$186	\$167	\$13	\$179	-\$3.67	-1.9%	-\$3.30	-1.8%	\$7.5925	\$7.3010	\$7.4458	\$7.1690
50	\$180	\$39	\$219	\$180	\$24	\$205	\$176	\$39	\$215	\$176	\$25	\$202	-\$3.86	-1.8%	-\$3.12	-1.5%	\$4.3853	\$4.0938	\$4.3082	\$4.0314
75	\$190	\$58	\$249	\$190	\$37	\$227	\$186	\$59	\$245	\$186	\$38	\$224	-\$4.05	-1.6%	-\$2.94	-1.3%	\$3.3162	\$3.0247	\$3.2623	\$2.9855
100	\$200	\$78	\$278	\$200	\$49	\$249	\$196	\$78	\$274	\$196	\$50	\$246	-\$4.23	-1.5%	-\$2.76	-1.1%	\$2.7817	\$2.4902	\$2.7394	\$2.4626
150	\$220	\$117	\$337	\$220	\$73	\$293	\$215	\$117	\$332	\$215	\$76	\$291	-\$4.61	-1.4%	-\$2.41	-0.8%	\$2.2472	\$1.9557	\$2.2164	\$1.9396
200	\$240	\$156	\$396	\$240	\$98	\$338	\$235	\$156	\$391	\$235	\$101	\$336	-\$4.99	-1.3%	-\$2.05	-0.6%	\$1.9799	\$1.6884	\$1.9550	\$1.6782
250	\$260	\$195	\$455	\$260	\$122	\$382	\$254	\$195	\$450	\$254	\$126	\$380	-\$5.37	-1.2%	-\$1.69	-0.4%	\$1.8195	\$1.5280	\$1.7981	\$1.5213
300	\$280	\$234	\$514	\$280	\$146	\$426	\$274	\$234	\$508	\$274	\$151	\$425	-\$5.74	-1.1%	-\$1.33	-0.3%	\$1.7126	\$1.4211	\$1.6935	\$1.4167
350	\$300	\$273	\$573	\$300	\$171	\$471	\$293	\$273	\$567	\$293	\$176	\$470	-\$6.12	-1.1%	-\$0.98	-0.2%	\$1.6363	\$1.3448	\$1.6188	\$1.3420
400	\$320	\$312	\$632	\$320	\$195	\$515	\$313	\$312	\$625	\$313	\$202	\$514	-\$6.50	-1.0%	-\$0.62	-0.1%	\$1.5790	\$1.2875	\$1.5627	\$1.2859
500	\$360	\$390	\$749	\$360	\$244	\$590	\$352	\$390	\$742	\$352	\$252	\$591	-\$7.26	-1.0%	\$0.39	0.1%	\$1.4988	\$1.1807	\$1.4843	\$1.1815
750	\$459	\$585	\$1,044	\$413	\$366	\$779	\$449	\$585	\$1,035	\$404	\$378	\$782	-\$9.14	-0.9%	\$2.90	0.4%	\$1.3919	\$1.0383	\$1.3797	\$1.0422
1,000	\$559	\$780	\$1,338	\$479	\$488	\$967	\$547	\$781	\$1,327	\$469	\$504	\$973	-\$11.03	-0.8%	\$5.41	0.6%	\$1.3385	\$0.9671	\$1.3274	\$0.9725
1,500	\$692	\$1,169	\$1,861	\$612	\$732	\$1,344	\$677	\$1,171	\$1,848	\$599	\$756	\$1,354	-\$13.36	-0.7%	\$10.44	0.8%	\$1.2406	\$0.8959	\$1.2317	\$0.9029
2,000	\$824	\$1,559	\$2,383	\$745	\$976	\$1,721	\$807	\$1,561	\$2,368	\$728	\$1,008	\$1,736	-\$15.68	-0.7%	\$15.47	0.9%	\$1.1917	\$0.8603	\$1.1839	\$0.8680
3,000	\$1,090	\$2,339	\$3,428	\$1,010	\$1,464	\$2,474	\$1,066	\$2,342	\$3,408	\$988	\$1,511	\$2,500	-\$20.32	-0.6%	\$25.52	1.0%	\$1.1428	\$0.8247	\$1.1360	\$0.8332
4,000	\$1,355	\$3,118	\$4,473	\$1,276	\$1,952	\$3,228	\$1,326	\$3,122	\$4,448	\$1,248	\$2,015	\$3,263	-\$24.97	-0.6%	\$35.57	1.1%	\$1.1184	\$0.8069	\$1.1121	\$0.8158
5,000	\$1,621	\$3,898	\$5,518	\$1,541	\$2,440	\$3,981	\$1,586	\$3,903	\$5,489	\$1,508	\$2,519	\$4,027	-\$29.62	-0.5%	\$45.63	1.1%	\$1.1037	\$0.7962	\$1.0978	\$0.8053
percentiles																				
1,300	\$639	\$1,013	\$1,652				\$625	\$1,015	\$1,640				-\$12.43	-0.8%			\$1.2707		\$1.2612	
2,000	\$824	\$1,559	\$2,383				\$807	\$1,561	\$2,368				-\$15.68	-0.7%			\$1.1917		\$1.1839	
3,500	\$1,223	\$2,728	\$3,951				\$1,196	\$2,732	\$3,928				-\$22.65	-0.6%			\$1.1288		\$1.1224	
45				\$178	\$22	\$200				\$174	\$23	\$197			-\$3.16	-1.6%		\$4.4502		\$4.3800
350				\$300	\$171	\$471				\$293	\$176	\$470			-\$0.98	-0.2%		\$1.3448		\$1.3420
750				\$413	\$366	\$779				\$404	\$378	\$782			\$2.90	0.4%		\$1.0383		\$1.0422

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-43 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7121	\$0.4206	Cost of Gas	\$0.7010	\$0.4242
LDAC	\$0.0674		LDAC	\$0.0796	
Customer charge	\$688.20		Customer charge	\$673.25	
Sales rate			Sales rate		
First Block Size	0	0	First Block Size	0	0
Block 1	\$0.2449	\$0.1120	Block 1	\$0.2396	\$0.1095
Block 2	\$0.2449	\$0.1120	Block 2	\$0.2396	\$0.1095

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$737	\$156	\$893	\$711	\$98	\$808	\$721	\$156	\$877	\$695	\$101	\$796	-\$15.78	-1.8%	-\$12.28	-1.5%	\$4.4654	\$4.0410	\$4.3865	\$3.9796
500	\$811	\$390	\$1,200	\$744	\$244	\$988	\$793	\$390	\$1,183	\$728	\$252	\$980	-\$17.03	-1.4%	-\$8.27	-0.8%	\$2.4008	\$1.9764	\$2.3667	\$1.9599
1,000	\$933	\$780	\$1,713	\$800	\$488	\$1,288	\$913	\$781	\$1,693	\$783	\$504	\$1,287	-\$19.11	-1.1%	-\$1.59	-0.1%	\$1.7126	\$1.2882	\$1.6935	\$1.2866
1,250	\$994	\$974	\$1,969	\$828	\$610	\$1,438	\$973	\$976	\$1,949	\$810	\$630	\$1,440	-\$20.15	-1.0%	\$1.75	0.1%	\$1.5750	\$1.1506	\$1.5588	\$1.1520
1,500	\$1,056	\$1,169	\$2,225	\$856	\$732	\$1,588	\$1,033	\$1,171	\$2,204	\$838	\$756	\$1,593	-\$21.19	-1.0%	\$5.09	0.3%	\$1.4832	\$1.0588	\$1.4691	\$1.0622
1,750	\$1,117	\$1,364	\$2,481	\$884	\$854	\$1,738	\$1,093	\$1,366	\$2,459	\$865	\$882	\$1,747	-\$22.23	-0.9%	\$8.43	0.5%	\$1.4177	\$0.9933	\$1.4050	\$0.9981
2,000	\$1,178	\$1,559	\$2,737	\$912	\$976	\$1,888	\$1,153	\$1,561	\$2,714	\$892	\$1,008	\$1,900	-\$23.26	-0.9%	\$11.76	0.6%	\$1.3685	\$0.9441	\$1.3569	\$0.9500
2,500	\$1,300	\$1,949	\$3,249	\$968	\$1,220	\$2,188	\$1,272	\$1,952	\$3,224	\$947	\$1,260	\$2,207	-\$25.34	-0.8%	\$18.44	0.8%	\$1.2997	\$0.8753	\$1.2895	\$0.8827
3,000	\$1,423	\$2,339	\$3,761	\$1,024	\$1,464	\$2,488	\$1,392	\$2,342	\$3,734	\$1,002	\$1,511	\$2,513	-\$27.42	-0.7%	\$25.12	1.0%	\$1.2538	\$0.8294	\$1.2447	\$0.8378
3,500	\$1,545	\$2,728	\$4,274	\$1,080	\$1,708	\$2,788	\$1,512	\$2,732	\$4,244	\$1,057	\$1,763	\$2,820	-\$29.50	-0.7%	\$31.80	1.1%	\$1.2210	\$0.7966	\$1.2126	\$0.8057
4,000	\$1,668	\$3,118	\$4,786	\$1,136	\$1,952	\$3,088	\$1,632	\$3,122	\$4,754	\$1,111	\$2,015	\$3,127	-\$31.58	-0.7%	\$38.48	1.2%	\$1.1965	\$0.7721	\$1.1886	\$0.7817
4,500	\$1,790	\$3,508	\$5,298	\$1,192	\$2,196	\$3,388	\$1,752	\$3,513	\$5,264	\$1,166	\$2,267	\$3,433	-\$33.66	-0.6%	\$45.15	1.3%	\$1.1773	\$0.7529	\$1.1699	\$0.7630
5,000	\$1,913	\$3,898	\$5,810	\$1,248	\$2,440	\$3,688	\$1,871	\$3,903	\$5,774	\$1,221	\$2,519	\$3,740	-\$35.74	-0.6%	\$51.83	1.4%	\$1.1620	\$0.7376	\$1.1549	\$0.7480
6,000	\$2,158	\$4,677	\$6,835	\$1,360	\$2,928	\$4,288	\$2,111	\$4,684	\$6,795	\$1,330	\$3,023	\$4,353	-\$39.90	-0.6%	\$65.19	1.5%	\$1.1391	\$0.7147	\$1.1324	\$0.7256
7,000	\$2,403	\$5,457	\$7,859	\$1,472	\$3,416	\$4,888	\$2,351	\$5,464	\$7,815	\$1,440	\$3,527	\$4,967	-\$44.06	-0.6%	\$78.54	1.6%	\$1.1227	\$0.6983	\$1.1164	\$0.7095
8,000	\$2,647	\$6,236	\$8,883	\$1,584	\$3,904	\$5,488	\$2,590	\$6,245	\$8,835	\$1,550	\$4,031	\$5,580	-\$48.22	-0.5%	\$91.90	1.7%	\$1.1104	\$0.6860	\$1.1044	\$0.6975
9,000	\$2,892	\$7,016	\$9,908	\$1,696	\$4,392	\$6,088	\$2,830	\$7,026	\$9,855	\$1,659	\$4,534	\$6,193	-\$52.38	-0.5%	\$105.25	1.7%	\$1.1009	\$0.6765	\$1.0950	\$0.6882
10,000	\$3,137	\$7,795	\$10,932	\$1,808	\$4,880	\$6,688	\$3,070	\$7,806	\$10,876	\$1,769	\$5,038	\$6,807	-\$56.54	-0.5%	\$118.61	1.8%	\$1.0932	\$0.6688	\$1.0876	\$0.6807
15,000	\$4,362	\$11,693	\$16,054	\$2,368	\$7,320	\$9,688	\$4,268	\$11,709	\$15,977	\$2,316	\$7,557	\$9,874	-\$77.33	-0.5%	\$185.39	1.9%	\$1.0703	\$0.6459	\$1.0651	\$0.6582
20,000	\$5,586	\$15,590	\$21,176	\$2,928	\$9,760	\$12,688	\$5,466	\$15,612	\$21,078	\$2,864	\$10,076	\$12,940	-\$98.13	-0.5%	\$252.16	2.0%	\$1.0588	\$0.6344	\$1.0539	\$0.6470
Percentiles																				
9,000	\$2,892	\$7,016	\$9,908				\$2,830	\$7,026	\$9,855				-\$52.38	-0.5%			\$1.1009		\$1.0950	
15,000	\$4,362	\$11,693	\$16,054				\$4,268	\$11,709	\$15,977				-\$77.33	-0.5%			\$1.0703		\$1.0651	
25,000	\$6,811	\$19,488	\$26,298				\$6,664	\$19,515	\$26,179				-\$118.93	-0.5%			\$1.0519		\$1.0472	
450				\$739	\$220	\$958				\$723	\$227	\$949			-\$8.94	-0.9%		\$2.1293		\$2.1095
3,500				\$1,080	\$1,708	\$2,788				\$1,057	\$1,763	\$2,820			\$31.80	1.1%		\$0.7966		\$0.8057
10,000				\$1,808	\$4,880	\$6,688				\$1,769	\$5,038	\$6,807			\$118.61	1.8%		\$0.6688		\$0.6807

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

Present Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574
LDAC			\$0.0674	
Customer charge			\$53.45	
Sales rate				
First Block Size			100	100
Block 1			\$0.2642	\$0.2642
Block 2			\$0.1717	\$0.1717

Proposed Rates			Winter	Summer
Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0796	
Customer charge			\$52.29	
Sales rate				
First Block Size			100	100
Block 1			\$0.2584	\$0.2584
Block 2			\$0.1679	\$0.1679

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
16	0	\$53	\$0	\$53	\$53	\$0	\$53	\$52	\$0	\$52	\$52	\$0	\$52	-\$1.16	-2.2%	-\$1.16	-2.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
17	10	\$56	\$8	\$64	\$56	\$5	\$61	\$55	\$8	\$63	\$55	\$5	\$60	-\$1.20	-1.9%	-\$1.06	-1.7%	\$6.4071	\$6.1340	\$6.2868	\$6.0284
18	25	\$60	\$20	\$80	\$60	\$13	\$73	\$59	\$20	\$79	\$59	\$14	\$72	-\$1.27	-1.6%	-\$0.90	-1.2%	\$3.2001	\$2.9270	\$3.1492	\$2.8908
19	50	\$67	\$40	\$107	\$67	\$26	\$93	\$65	\$40	\$105	\$65	\$27	\$92	-\$1.39	-1.3%	-\$0.65	-0.7%	\$2.1311	\$1.8580	\$2.1033	\$1.8449
20	75	\$73	\$60	\$133	\$73	\$39	\$113	\$72	\$60	\$132	\$72	\$41	\$112	-\$1.50	-1.1%	-\$0.40	-0.4%	\$1.7748	\$1.5017	\$1.7547	\$1.4963
21	100	\$80	\$80	\$160	\$80	\$52	\$132	\$78	\$80	\$158	\$78	\$54	\$132	-\$1.62	-1.0%	-\$0.15	-0.1%	\$1.5966	\$1.3235	\$1.5804	\$1.3220
22	150	\$88	\$120	\$208	\$88	\$79	\$167	\$87	\$120	\$206	\$87	\$81	\$168	-\$1.75	-0.8%	\$0.45	0.3%	\$1.3876	\$1.1145	\$1.3759	\$1.1175
23	200	\$97	\$160	\$257	\$97	\$105	\$202	\$95	\$160	\$255	\$95	\$108	\$203	-\$1.89	-0.7%	\$1.05	0.5%	\$1.2831	\$1.0100	\$1.2737	\$1.0153
24	250	\$106	\$199	\$305	\$106	\$131	\$237	\$103	\$200	\$303	\$103	\$135	\$238	-\$2.02	-0.7%	\$1.66	0.7%	\$1.2204	\$0.9473	\$1.2123	\$0.9539
25	300	\$114	\$239	\$354	\$114	\$157	\$272	\$112	\$240	\$351	\$112	\$162	\$274	-\$2.15	-0.6%	\$2.26	0.8%	\$1.1786	\$0.9055	\$1.1714	\$0.9130
26	350	\$123	\$279	\$402	\$123	\$184	\$306	\$120	\$280	\$400	\$120	\$189	\$309	-\$2.28	-0.6%	\$2.86	0.9%	\$1.1487	\$0.8756	\$1.1422	\$0.8838
27	400	\$131	\$319	\$451	\$131	\$210	\$341	\$129	\$320	\$448	\$129	\$216	\$345	-\$2.42	-0.5%	\$3.46	1.0%	\$1.1264	\$0.8533	\$1.1203	\$0.8619
28	500	\$149	\$399	\$548	\$149	\$262	\$411	\$145	\$400	\$545	\$145	\$270	\$416	-\$2.68	-0.5%	\$4.67	1.1%	\$1.0950	\$0.8219	\$1.0896	\$0.8312
29	600	\$166	\$479	\$644	\$166	\$315	\$481	\$162	\$479	\$642	\$162	\$324	\$486	-\$2.95	-0.5%	\$5.87	1.2%	\$1.0741	\$0.8010	\$1.0692	\$0.8108
30	700	\$183	\$559	\$741	\$183	\$367	\$550	\$179	\$559	\$738	\$179	\$378	\$557	-\$3.21	-0.4%	\$7.08	1.3%	\$1.0592	\$0.7861	\$1.0546	\$0.7962
31	800	\$200	\$638	\$838	\$200	\$420	\$620	\$196	\$639	\$835	\$196	\$432	\$628	-\$3.48	-0.4%	\$8.28	1.3%	\$1.0480	\$0.7749	\$1.0436	\$0.7852
32	900	\$217	\$718	\$935	\$217	\$472	\$690	\$212	\$719	\$932	\$212	\$487	\$699	-\$3.74	-0.4%	\$9.49	1.4%	\$1.0393	\$0.7662	\$1.0351	\$0.7767
33	1,000	\$234	\$798	\$1,032	\$234	\$525	\$759	\$229	\$799	\$1,028	\$229	\$541	\$770	-\$4.01	-0.4%	\$10.69	1.4%	\$1.0323	\$0.7592	\$1.0283	\$0.7699
34	1,250	\$277	\$997	\$1,275	\$277	\$656	\$933	\$271	\$999	\$1,270	\$271	\$676	\$947	-\$4.67	-0.4%	\$13.70	1.5%	\$1.0198	\$0.7467	\$1.0160	\$0.7576
35	1,500	\$320	\$1,197	\$1,517	\$320	\$787	\$1,107	\$313	\$1,199	\$1,512	\$313	\$811	\$1,124	-\$5.33	-0.4%	\$16.72	1.5%	\$1.0114	\$0.7383	\$1.0078	\$0.7494
36																					
37	Estimated Bill Percentiles																				
38	Winter - 25%	45	\$65	\$36	\$101				\$64	\$36	\$100				-\$1.37	-1.3%			\$2.2499		\$2.2195
39	Winter - 50%	175	\$93	\$140	\$232				\$91	\$140	\$231				-\$1.82	-0.8%			\$1.3279		\$1.3175
40	Winter - 75%	450	\$140	\$359	\$499				\$137	\$360	\$496				-\$2.55	-0.5%			\$1.1089		\$1.1033
41	Summer - 25%	6				\$55	\$3	\$58				\$54	\$3	\$57			-\$1.10	-1.9%	\$9.6973		\$9.5147
42	Summer - 50%	60				\$69	\$31	\$101				\$68	\$32	\$100			-\$0.55	-0.5%	\$1.6798		\$1.6706
43	Summer - 75%	250				\$106	\$131	\$237				\$103	\$135	\$238			\$1.66	0.7%	\$0.9473		\$0.9539

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7305	\$0.4574	Cost of Gas	\$0.7194	\$0.4610
LDAC	\$0.0674		LDAC	\$0.0796	
Customer charge	\$160.36		Customer charge	\$156.88	
Sales rate			Sales rate		
First Block Size	1000	1000	First Block Size	1000	1000
Block 1	\$0.2268	\$0.1644	Block 1	\$0.2219	\$0.1608
Block 2	\$0.1511	\$0.0934	Block 2	\$0.1478	\$0.0914

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
16	200	\$206	\$160	\$365	\$193	\$105	\$298	\$201	\$160	\$361	\$189	\$108	\$297	-\$4.24	-1.2%	-\$1.04	-0.3%	\$1.8265	\$1.4910	\$1.8053	\$1.4858
17	300	\$228	\$239	\$468	\$210	\$157	\$367	\$223	\$240	\$463	\$205	\$162	\$367	-\$4.62	-1.0%	\$0.18	0.1%	\$1.5592	\$1.2237	\$1.5438	\$1.2243
18	400	\$251	\$319	\$570	\$226	\$210	\$436	\$246	\$320	\$565	\$221	\$216	\$437	-\$5.00	-0.9%	\$1.41	0.3%	\$1.4256	\$1.0901	\$1.4131	\$1.0936
19	500	\$274	\$399	\$673	\$243	\$262	\$505	\$268	\$400	\$667	\$237	\$270	\$508	-\$5.38	-0.8%	\$2.63	0.5%	\$1.3454	\$1.0099	\$1.3347	\$1.0152
20	600	\$296	\$479	\$775	\$259	\$315	\$574	\$290	\$479	\$769	\$253	\$324	\$578	-\$5.75	-0.7%	\$3.85	0.7%	\$1.2920	\$0.9565	\$1.2824	\$0.9629
21	700	\$319	\$559	\$878	\$275	\$367	\$643	\$312	\$559	\$872	\$269	\$378	\$648	-\$6.13	-0.7%	\$5.07	0.8%	\$1.2538	\$0.9183	\$1.2450	\$0.9255
22	800	\$342	\$638	\$980	\$292	\$420	\$712	\$334	\$639	\$974	\$286	\$432	\$718	-\$6.51	-0.7%	\$6.29	0.9%	\$1.2252	\$0.8897	\$1.2170	\$0.8975
23	900	\$364	\$718	\$1,083	\$308	\$472	\$781	\$357	\$719	\$1,076	\$302	\$487	\$788	-\$6.89	-0.6%	\$7.51	1.0%	\$1.2029	\$0.8674	\$1.1952	\$0.8757
24	1,000	\$387	\$798	\$1,185	\$325	\$525	\$850	\$379	\$799	\$1,178	\$318	\$541	\$858	-\$7.27	-0.6%	\$8.73	1.0%	\$1.1851	\$0.8496	\$1.1778	\$0.8583
25	1,100	\$402	\$878	\$1,280	\$334	\$577	\$911	\$394	\$879	\$1,272	\$327	\$595	\$921	-\$7.49	-0.6%	\$10.11	1.1%	\$1.1636	\$0.8285	\$1.1568	\$0.8377
26	1,200	\$417	\$957	\$1,375	\$343	\$630	\$973	\$408	\$959	\$1,367	\$336	\$649	\$985	-\$7.71	-0.6%	\$11.49	1.2%	\$1.1457	\$0.8110	\$1.1393	\$0.8206
27	1,300	\$432	\$1,037	\$1,470	\$353	\$682	\$1,035	\$423	\$1,039	\$1,462	\$345	\$703	\$1,048	-\$7.92	-0.5%	\$12.87	1.2%	\$1.1306	\$0.7962	\$1.1245	\$0.8061
28	1,400	\$448	\$1,117	\$1,565	\$362	\$735	\$1,097	\$438	\$1,119	\$1,557	\$354	\$757	\$1,111	-\$8.14	-0.5%	\$14.25	1.3%	\$1.1176	\$0.7835	\$1.1118	\$0.7936
29	1,500	\$463	\$1,197	\$1,660	\$371	\$787	\$1,159	\$453	\$1,199	\$1,651	\$363	\$811	\$1,174	-\$8.35	-0.5%	\$15.63	1.3%	\$1.1064	\$0.7724	\$1.1008	\$0.7829
30	1,750	\$500	\$1,396	\$1,897	\$395	\$918	\$1,313	\$490	\$1,398	\$1,888	\$386	\$946	\$1,332	-\$8.90	-0.5%	\$19.07	1.5%	\$1.0839	\$0.7504	\$1.0788	\$0.7613
31	2,000	\$538	\$1,596	\$2,134	\$418	\$1,050	\$1,468	\$527	\$1,598	\$2,125	\$409	\$1,081	\$1,490	-\$9.44	-0.4%	\$22.52	1.5%	\$1.0670	\$0.7339	\$1.0623	\$0.7451
32	2,500	\$614	\$1,995	\$2,609	\$465	\$1,312	\$1,777	\$601	\$1,998	\$2,598	\$455	\$1,352	\$1,806	-\$10.52	-0.4%	\$29.42	1.7%	\$1.0434	\$0.7107	\$1.0392	\$0.7225
33	3,000	\$689	\$2,394	\$3,083	\$512	\$1,574	\$2,086	\$674	\$2,397	\$3,071	\$500	\$1,622	\$2,122	-\$11.60	-0.4%	\$36.31	1.7%	\$1.0277	\$0.6953	\$1.0238	\$0.7074
34	4,000	\$840	\$3,192	\$4,032	\$605	\$2,099	\$2,704	\$822	\$3,196	\$4,018	\$592	\$2,162	\$2,754	-\$13.77	-0.3%	\$50.10	1.9%	\$1.0080	\$0.6760	\$1.0046	\$0.6886
35	5,000	\$992	\$3,990	\$4,981	\$698	\$2,624	\$3,322	\$970	\$3,995	\$4,965	\$683	\$2,703	\$3,386	-\$15.93	-0.3%	\$63.89	1.9%	\$0.9962	\$0.6645	\$0.9930	\$0.6772
36																					
37	Estimated Bill Percentiles																				
38	Winter - 25%	1,040	\$393	\$830	\$1,223				\$385	\$831	\$1,216				-\$7.36	-0.6%			\$1.1760		\$1.1689
39	Winter - 50%	2,000	\$538	\$1,596	\$2,134				\$527	\$1,598	\$2,125				-\$9.44	-0.4%			\$1.0670		\$1.0623
40	Winter - 75%	3,500	\$765	\$2,793	\$3,558				\$748	\$2,797	\$3,545				-\$12.68	-0.4%			\$1.0164		\$1.0128
41	Summer - 25%	700			\$275	\$367	\$643				\$269	\$378	\$648			\$5.07	0.8%		\$0.9183		\$0.9255
42	Summer - 50%	1,040			\$328	\$546	\$874				\$321	\$562	\$884			\$9.28	1.1%		\$0.8407		\$0.8496
43	Summer - 75%	2,000			\$418	\$1,050	\$1,468				\$409	\$1,081	\$1,490			\$22.52	1.5%		\$0.7339		\$0.7451

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-53 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90%

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574	Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0674		LDAC			\$0.0796	
Customer charge			\$708.24		Customer charge			\$692.86	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.1585	\$0.0760	Block 1			\$0.1551	\$0.0744
Block 2			\$0.1585	\$0.0760	Block 2			\$0.1551	\$0.0744

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$867	\$798	\$1,665	\$784	\$525	\$1,309	\$848	\$799	\$1,647	\$767	\$541	\$1,308	-\$17.70	-1.1%	-\$1.17	-0.1%	\$1.6646	\$1.3090	\$1.6469	\$1.3079
2,500	\$1,104	\$1,995	\$3,099	\$898	\$1,312	\$2,210	\$1,081	\$1,998	\$3,078	\$879	\$1,352	\$2,230	-\$21.18	-0.7%	\$20.15	0.9%	\$1.2397	\$0.8841	\$1.2312	\$0.8922
5,000	\$1,501	\$3,990	\$5,490	\$1,088	\$2,624	\$3,712	\$1,468	\$3,995	\$5,463	\$1,065	\$2,703	\$3,768	-\$26.98	-0.5%	\$55.68	1.5%	\$1.0980	\$0.7424	\$1.0927	\$0.7536
7,500	\$1,897	\$5,984	\$7,881	\$1,278	\$3,936	\$5,214	\$1,856	\$5,993	\$7,848	\$1,251	\$4,055	\$5,305	-\$32.78	-0.4%	\$91.21	1.7%	\$1.0508	\$0.6952	\$1.0465	\$0.7074
10,000	\$2,293	\$7,979	\$10,272	\$1,468	\$5,248	\$6,716	\$2,244	\$7,990	\$10,234	\$1,437	\$5,406	\$6,843	-\$38.58	-0.4%	\$126.74	1.9%	\$5.0000	\$0.6716	\$1.0234	\$0.6843
12,500	\$2,689	\$9,974	\$12,663	\$1,658	\$6,560	\$8,218	\$2,631	\$9,988	\$12,619	\$1,623	\$6,758	\$8,381	-\$44.38	-0.4%	\$162.27	2.0%	\$1.0131	\$0.6575	\$1.0095	\$0.6704
15,000	\$3,086	\$11,969	\$15,054	\$1,848	\$7,872	\$9,720	\$3,019	\$11,985	\$15,004	\$1,809	\$8,109	\$9,918	-\$50.18	-0.3%	\$197.80	2.0%	\$1.0036	\$0.6480	\$1.0003	\$0.6612
20,000	\$3,878	\$15,958	\$19,836	\$2,228	\$10,496	\$12,724	\$3,794	\$15,980	\$19,774	\$2,181	\$10,812	\$12,993	-\$61.78	-0.3%	\$268.86	2.1%	\$0.9918	\$0.6362	\$0.9887	\$0.6497
25,000	\$4,671	\$19,948	\$24,618	\$2,608	\$13,120	\$15,728	\$4,569	\$19,975	\$24,545	\$2,553	\$13,515	\$16,068	-\$73.38	-0.3%	\$339.92	2.2%	\$0.9847	\$5.0000	\$0.9818	\$0.6427
30,000	\$5,463	\$23,937	\$29,400	\$2,988	\$15,744	\$18,732	\$5,345	\$23,970	\$29,315	\$2,925	\$16,218	\$19,143	-\$84.98	-0.3%	\$410.98	2.2%	\$0.9800	\$0.6244	\$0.9772	\$0.6381
35,000	\$6,256	\$27,927	\$34,182	\$3,368	\$18,368	\$21,736	\$6,120	\$27,966	\$34,086	\$3,297	\$18,922	\$22,218	-\$96.58	-0.3%	\$482.04	2.2%	\$0.9766	\$0.6210	\$0.9739	\$0.6348
40,000	\$7,048	\$31,916	\$38,964	\$3,748	\$20,992	\$24,740	\$6,895	\$31,961	\$38,856	\$3,669	\$21,625	\$25,293	-\$108.18	-0.3%	\$553.10	2.2%	\$0.9741	\$0.6185	\$0.9714	\$0.6323
45,000	\$7,841	\$35,906	\$43,746	\$4,128	\$23,616	\$27,744	\$7,671	\$35,956	\$43,626	\$4,041	\$24,328	\$28,368	-\$119.78	-0.3%	\$624.16	2.2%	\$0.9721	\$0.6165	\$0.9695	\$0.6304
50,000	\$8,633	\$39,895	\$48,528	\$4,508	\$26,240	\$30,748	\$8,446	\$39,951	\$48,397	\$4,413	\$27,031	\$31,443	-\$131.38	-0.3%	\$695.22	2.3%	\$0.9706	\$0.6150	\$0.9679	\$0.6289
55,000	\$9,426	\$43,885	\$53,310	\$4,888	\$28,864	\$33,752	\$9,221	\$43,946	\$53,167	\$4,785	\$29,734	\$34,519	-\$142.98	-0.3%	\$766.28	2.3%	\$0.9693	\$0.6137	\$0.9667	\$0.6276
60,000	\$10,218	\$47,874	\$58,092	\$5,268	\$31,488	\$36,756	\$9,997	\$47,941	\$57,938	\$5,157	\$32,437	\$37,594	-\$154.58	-0.3%	\$837.34	2.3%	\$0.9682	\$0.6126	\$0.9656	\$0.6266
75,000	\$12,596	\$59,843	\$72,438	\$6,408	\$39,360	\$45,768	\$12,323	\$59,926	\$72,249	\$6,273	\$40,546	\$46,819	-\$189.38	-0.3%	\$1,050.52	2.3%	\$0.9658	\$0.6102	\$0.9633	\$0.6243
100,000	\$16,558	\$79,790	\$96,348	\$8,308	\$52,480	\$60,788	\$16,199	\$79,902	\$96,101	\$8,132	\$54,062	\$62,194	-\$247.38	-0.3%	\$1,405.82	2.3%	\$0.9635	\$0.6079	\$0.9610	\$0.6219
150,000	\$24,483	\$119,685	\$144,168	\$12,108	\$78,720	\$90,828	\$23,952	\$119,852	\$143,805	\$11,852	\$81,092	\$92,945	-\$363.38	-0.3%	\$2,116.42	2.3%	\$0.9611	\$0.6055	\$0.9587	\$0.6196
200,000	\$32,408	\$159,580	\$191,988	\$15,908	\$104,960	\$120,868	\$31,706	\$159,803	\$191,509	\$15,572	\$108,123	\$123,695	-\$479.38	-0.2%	\$2,827.02	2.3%	\$0.9599	\$0.6043	\$0.9575	\$0.6185
Percentiles																				
10,000	\$2,293	\$7,979	\$10,272				\$2,244	\$7,990	\$10,234				-\$38.58	-0.4%			\$1.0272		\$1.0234	
15,000	\$3,086	\$11,969	\$15,054				\$3,019	\$11,985	\$15,004				-\$50.18	-0.3%			\$1.0036		\$1.0003	
30,000	\$5,463	\$23,937	\$29,400				\$5,345	\$23,970	\$29,315				-\$84.98	-0.3%			\$0.9800		\$0.9772	
5,000				\$1,088	\$2,624	\$3,712				\$1,065	\$2,703	\$3,768			\$55.68	1.5%		\$0.7424		\$0.7536
15,000				\$1,848	\$7,872	\$9,720				\$1,809	\$8,109	\$9,918			\$197.80	2.0%		\$0.6480		\$0.6612
20,000				\$2,228	\$10,496	\$12,724				\$2,181	\$10,812	\$12,993			\$268.86	2.1%		\$0.6362		\$0.6497

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-54 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90%

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574	Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0674		LDAC			\$0.0796	
Customer charge			\$708.24		Customer charge			\$692.86	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.0605	\$0.0328	Block 1			\$0.0591	\$0.0321
Block 2			\$0.0605	\$0.0328	Block 2			\$0.0591	\$0.0321

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$769	\$798	\$1,567	\$741	\$525	\$1,266	\$752	\$799	\$1,551	\$725	\$541	\$1,266	-\$15.62	-1.0%	-\$0.25	0.0%	\$1.5666	\$1.2658	\$1.5510	\$1.2656
2,500	\$859	\$1,995	\$2,854	\$790	\$1,312	\$2,102	\$841	\$1,998	\$2,838	\$773	\$1,352	\$2,125	-\$15.97	-0.6%	\$22.45	1.1%	\$1.1417	\$0.8409	\$1.1353	\$0.8499
5,000	\$1,011	\$3,990	\$5,000	\$872	\$2,624	\$3,496	\$989	\$3,995	\$4,984	\$853	\$2,703	\$3,557	-\$16.56	-0.3%	\$60.28	1.7%	\$1.0000	\$0.6992	\$0.9967	\$0.7113
7,500	\$1,162	\$5,984	\$7,146	\$954	\$3,936	\$4,890	\$1,136	\$5,993	\$7,129	\$934	\$4,055	\$4,988	-\$17.14	-0.2%	\$98.11	2.0%	\$0.9528	\$0.6520	\$0.9505	\$0.6651
10,000	\$1,313	\$7,979	\$9,292	\$1,036	\$5,248	\$6,284	\$1,284	\$7,990	\$9,275	\$1,014	\$5,406	\$6,420	-\$17.73	-0.2%	\$135.93	2.2%	\$0.9292	\$0.6284	\$0.9275	\$0.6420
12,500	\$1,464	\$9,974	\$11,438	\$1,118	\$6,560	\$7,678	\$1,432	\$9,988	\$11,420	\$1,094	\$6,758	\$7,852	-\$18.32	-0.2%	\$173.76	2.3%	\$0.9151	\$0.6143	\$0.9136	\$0.6282
15,000	\$1,616	\$11,969	\$13,584	\$1,200	\$7,872	\$9,072	\$1,580	\$11,985	\$13,565	\$1,175	\$8,109	\$9,284	-\$18.91	-0.1%	\$211.59	2.3%	\$0.9056	\$0.6048	\$0.9044	\$0.6189
20,000	\$1,918	\$15,958	\$17,876	\$1,364	\$10,496	\$11,860	\$1,876	\$15,980	\$17,856	\$1,335	\$10,812	\$12,147	-\$20.08	-0.1%	\$287.25	2.4%	\$0.8938	\$0.5930	\$0.8928	\$0.6074
25,000	\$2,221	\$19,948	\$22,168	\$1,528	\$13,120	\$14,648	\$2,172	\$19,975	\$22,147	\$1,496	\$13,515	\$15,011	-\$21.25	-0.1%	\$362.91	2.5%	\$0.8867	\$0.5859	\$0.8859	\$0.6004
30,000	\$2,523	\$23,937	\$26,460	\$1,692	\$15,744	\$17,436	\$2,467	\$23,970	\$26,438	\$1,656	\$16,218	\$17,875	-\$22.43	-0.1%	\$438.57	2.5%	\$0.8820	\$0.5812	\$0.8813	\$0.5958
35,000	\$2,826	\$27,927	\$30,752	\$1,856	\$18,368	\$20,224	\$2,763	\$27,966	\$30,729	\$1,817	\$18,922	\$20,738	-\$23.60	-0.1%	\$514.22	2.5%	\$0.8786	\$0.5778	\$0.8780	\$0.5925
40,000	\$3,128	\$31,916	\$35,044	\$2,020	\$20,992	\$23,012	\$3,059	\$31,961	\$35,019	\$1,977	\$21,625	\$23,602	-\$24.78	-0.1%	\$589.88	2.6%	\$0.8761	\$0.5753	\$0.8755	\$0.5901
45,000	\$3,431	\$35,906	\$39,336	\$2,184	\$23,616	\$25,800	\$3,355	\$35,956	\$39,310	\$2,138	\$24,328	\$26,466	-\$25.95	-0.1%	\$665.54	2.6%	\$0.8741	\$0.5733	\$0.8736	\$0.5881
50,000	\$3,733	\$39,895	\$43,628	\$2,348	\$26,240	\$28,588	\$3,650	\$39,951	\$43,601	\$2,299	\$27,031	\$29,329	-\$27.13	-0.1%	\$741.20	2.6%	\$0.8726	\$0.5718	\$0.8720	\$0.5866
55,000	\$4,036	\$43,885	\$47,920	\$2,512	\$28,864	\$31,376	\$3,946	\$43,946	\$47,892	\$2,459	\$29,734	\$32,193	-\$28.30	-0.1%	\$816.86	2.6%	\$0.8713	\$0.5705	\$0.8708	\$0.5853
60,000	\$4,338	\$47,874	\$52,212	\$2,676	\$31,488	\$34,164	\$4,242	\$47,941	\$52,183	\$2,620	\$32,437	\$35,057	-\$29.48	-0.1%	\$892.51	2.6%	\$0.8702	\$0.5694	\$0.8697	\$0.5843
75,000	\$5,246	\$59,843	\$65,088	\$3,168	\$39,360	\$42,528	\$5,129	\$59,926	\$65,055	\$3,102	\$40,546	\$43,648	-\$33.00	-0.1%	\$1,119.49	2.6%	\$0.8678	\$0.5670	\$0.8674	\$0.5820
100,000	\$6,758	\$79,790	\$86,548	\$3,988	\$52,480	\$56,468	\$6,608	\$79,902	\$86,509	\$3,904	\$54,062	\$57,966	-\$38.87	0.0%	\$1,497.78	2.7%	\$0.8655	\$0.5647	\$0.8651	\$0.5797
150,000	\$9,783	\$119,685	\$129,468	\$5,628	\$78,720	\$84,348	\$9,565	\$119,852	\$129,418	\$5,510	\$81,092	\$86,603	-\$50.62	0.0%	\$2,254.36	2.7%	\$0.8631	\$0.5623	\$0.8628	\$0.5774
200,000	\$12,808	\$159,580	\$172,388	\$7,268	\$104,960	\$112,228	\$12,523	\$159,803	\$172,326	\$7,116	\$108,123	\$115,239	-\$62.36	0.0%	\$3,010.94	2.7%	\$0.8619	\$0.5611	\$0.8616	\$0.5762
Percentiles																				
4,000	\$950	\$3,192	\$4,142				\$929	\$3,196	\$4,126				-\$16.32	-0.4%			\$1.0355		\$1.0314	
30,000	\$2,523	\$23,937	\$26,460				\$2,467	\$23,970	\$26,438				-\$22.43	-0.1%			\$0.8820		\$0.8813	
100,000	\$6,758	\$79,790	\$86,548				\$6,608	\$79,902	\$86,509				-\$38.87	0.0%			\$0.8655		\$0.8651	
15,000				\$1,200	\$7,872	\$9,072				\$1,175	\$8,109	\$9,284			\$211.59	2.3%		\$0.6048		\$0.6189
50,000				\$2,348	\$26,240	\$28,588				\$2,299	\$27,031	\$29,329			\$741.20	2.6%		\$0.5718		\$0.5866
80,000				\$3,332	\$41,984	\$45,316				\$3,262	\$43,249	\$46,511			\$1,195.15	2.6%		\$0.5665		\$0.5814

Estimated Bill Percentiles per 2010 MCS



COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE RESIDENTIAL TO ENERGINORTH RATE R-1 : RESIDENTIAL NON-HEATING

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE RESIDENTIAL TO ENERGINORTH RATE R-3 : RESIDENTIAL HEATING

Line

Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$1.5352	\$0.6281	Cost of Gas	\$0.7051	\$0.4404
			LDAC	\$0.0978	
Customer charge	\$9.00		Customer charge	\$14.88	
Sales rate			Sales rate		
First Block Size	80	80	First Block Size	100	20
Second Block Size	120	120			
Block 1	\$1.1522	\$1.1522	Block 1	\$0.5042	\$0.5042
Block 2	\$0.9442	\$0.9442	Block 2	\$0.5042	\$0.5042
Block 3	\$0.7946	\$0.7946			

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$9.00	\$0.00	\$9.00	\$9.00	\$0.00	\$9.00	\$14.88	\$0.00	\$14.88	\$14.88	\$0.00	\$14.88	\$5.88	65.3%	\$5.88	65.3%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$20.52	\$15.35	\$35.87	\$20.52	\$6.28	\$26.80	\$19.92	\$8.03	\$27.95	\$19.92	\$5.38	\$25.30	-\$7.92	-22.1%	-\$1.50	-5.6%	\$3.5874	\$2.6803	\$2.7951	\$2.5304
25	\$37.81	\$38.38	\$76.19	\$37.81	\$15.70	\$53.51	\$27.49	\$20.07	\$47.56	\$27.49	\$13.46	\$40.94	-\$28.63	-37.6%	-\$12.57	-23.5%	\$3.0474	\$2.1403	\$1.9023	\$1.6376
50	\$66.61	\$76.76	\$143.37	\$66.61	\$31.41	\$98.02	\$40.09	\$40.15	\$80.24	\$40.09	\$26.91	\$67.00	-\$63.13	-44.0%	-\$31.01	-31.6%	\$2.8674	\$1.9603	\$1.6047	\$1.3400
75	\$95.42	\$115.14	\$210.56	\$95.42	\$47.11	\$142.52	\$52.70	\$60.22	\$112.91	\$52.70	\$40.37	\$93.06	-\$97.64	-46.4%	-\$49.46	-34.7%	\$2.8074	\$1.9003	\$1.5055	\$1.2408
100	\$120.06	\$153.52	\$273.58	\$120.06	\$62.81	\$182.87	\$65.30	\$80.29	\$145.59	\$65.30	\$53.82	\$119.12	-\$127.99	-46.8%	-\$63.75	-34.9%	\$2.7358	\$1.8287	\$1.4559	\$1.1912
125	\$143.67	\$191.90	\$335.57	\$143.67	\$78.51	\$222.18	\$77.91	\$100.36	\$178.27	\$77.91	\$67.28	\$145.18	-\$157.29	-46.9%	-\$76.99	-34.7%	\$2.6845	\$1.7774	\$1.4262	\$1.1615
150	\$167.27	\$230.28	\$397.55	\$167.27	\$94.22	\$261.49	\$90.51	\$120.44	\$210.95	\$90.51	\$80.73	\$171.24	-\$186.60	-46.9%	-\$90.24	-34.5%	\$2.6503	\$1.7432	\$1.4063	\$1.1416
175	\$190.88	\$268.66	\$459.54	\$190.88	\$109.92	\$300.79	\$103.12	\$140.51	\$243.63	\$103.12	\$94.19	\$197.30	-\$215.91	-47.0%	-\$103.49	-34.4%	\$2.6259	\$1.7188	\$1.3922	\$1.1275
200	\$214.48	\$307.04	\$521.52	\$214.48	\$125.62	\$340.10	\$115.72	\$160.58	\$276.30	\$115.72	\$107.64	\$223.36	-\$245.22	-47.0%	-\$116.74	-34.3%	\$2.6076	\$1.7005	\$1.3815	\$1.1168
225	\$234.35	\$345.42	\$579.77	\$234.35	\$141.32	\$375.67	\$128.33	\$180.66	\$308.98	\$128.33	\$121.10	\$249.42	-\$270.78	-46.7%	-\$126.24	-33.6%	\$2.5767	\$1.6696	\$1.3733	\$1.1086
250	\$254.21	\$383.80	\$638.01	\$254.21	\$157.03	\$411.24	\$140.93	\$200.73	\$341.66	\$140.93	\$134.55	\$275.49	-\$296.35	-46.4%	-\$135.75	-33.0%	\$2.5520	\$1.6449	\$1.3666	\$1.1019
275	\$274.08	\$422.18	\$696.26	\$274.08	\$172.73	\$446.80	\$153.54	\$220.80	\$374.34	\$153.54	\$148.01	\$301.55	-\$321.92	-46.2%	-\$145.26	-32.5%	\$2.5318	\$1.6247	\$1.3612	\$1.0965
300	\$293.94	\$460.56	\$754.50	\$293.94	\$188.43	\$482.37	\$166.14	\$240.87	\$407.02	\$166.14	\$161.46	\$327.61	-\$347.48	-46.1%	-\$154.76	-32.1%	\$2.5150	\$1.6079	\$1.3567	\$1.0920
350	\$333.67	\$537.32	\$870.99	\$333.67	\$219.84	\$553.51	\$191.35	\$281.02	\$472.37	\$191.35	\$188.38	\$379.73	-\$398.62	-45.8%	-\$173.78	-31.4%	\$2.4885	\$1.5814	\$1.3496	\$1.0849
400	\$373.40	\$614.08	\$987.48	\$373.40	\$251.24	\$624.64	\$216.56	\$321.17	\$537.73	\$216.56	\$215.29	\$431.85	-\$449.75	-45.5%	-\$192.79	-30.9%	\$2.4687	\$1.5616	\$1.3443	\$1.0796
450	\$413.13	\$690.84	\$1,103.97	\$413.13	\$282.65	\$695.78	\$241.77	\$361.31	\$603.08	\$241.77	\$242.20	\$483.97	-\$500.89	-45.4%	-\$211.81	-30.4%	\$2.4533	\$1.5462	\$1.3402	\$1.0755
500	\$452.86	\$767.60	\$1,220.46	\$452.86	\$314.05	\$766.91	\$266.98	\$401.46	\$668.44	\$266.98	\$269.11	\$536.09	-\$552.02	-45.2%	-\$230.82	-30.1%	\$2.4409	\$1.5338	\$1.3369	\$1.0722
750	\$651.51	\$1,151.40	\$1,802.91	\$651.51	\$471.08	\$1,122.59	\$393.03	\$602.19	\$995.22	\$393.03	\$403.66	\$796.70	-\$807.69	-44.8%	-\$325.89	-29.0%	\$2.4039	\$1.4968	\$1.3270	\$1.0623
1,000	\$850.16	\$1,535.20	\$2,385.36	\$850.16	\$628.10	\$1,478.26	\$519.09	\$802.92	\$1,322.00	\$519.09	\$538.22	\$1,057.30	-\$1,063.36	-44.6%	-\$420.96	-28.5%	\$2.3854	\$1.4783	\$1.3220	\$1.0573
Percentiles																				
60	\$78.13	\$92.11	\$170.24				\$45.13	\$48.17	\$93.31				-\$76.94	-45.2%			\$2.8374		\$1.5551	
100	\$120.06	\$153.52	\$273.58				\$65.30	\$80.29	\$145.59				-\$127.99	-46.8%			\$2.7358		\$1.4559	
175	\$190.88	\$268.66	\$459.54				\$103.12	\$140.51	\$243.63				-\$215.91	-47.0%			\$2.6259		\$1.3922	
12				\$22.83	\$7.54	\$30.36				\$20.93	\$6.46	\$27.39			-\$2.97	-9.8%		\$2.5303		\$2.2824
20				\$32.04	\$12.56	\$44.61				\$24.96	\$10.76	\$35.73			-\$8.88	-19.9%		\$2.2303		\$1.7864
30				\$43.57	\$18.84	\$62.41				\$30.01	\$16.15	\$46.15			-\$16.26	-26.0%		\$2.0803		\$1.5384

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas			\$0.7010	\$0.4242
					LDAC			\$0.0796	
Customer charge			\$18.00		Customer charge			\$52.29	
Sales rate					Sales rate				
First Block Size			80	80	First Block Size			100	20
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1			\$0.4288	\$0.4288
Block 2			\$0.9442	\$0.9442	Block 2			\$0.2880	\$0.2880
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$18	\$0	\$18	\$18	\$0	\$18	\$52	\$0	\$52	\$52	\$0	\$52	\$34.29	190.5%	\$34.29	190.5%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$30	\$15	\$45	\$30	\$6	\$36	\$57	\$8	\$64	\$57	\$5	\$62	\$19.51	43.5%	\$25.82	72.1%	\$4.4874	\$3.5803	\$6.4387	\$6.1619
25	\$47	\$38	\$85	\$47	\$16	\$63	\$63	\$20	\$83	\$62	\$13	\$75	-\$2.66	-3.1%	\$12.40	19.8%	\$3.4074	\$2.5003	\$3.3011	\$2.9962
50	\$76	\$77	\$152	\$76	\$31	\$107	\$74	\$39	\$113	\$70	\$25	\$95	-\$39.61	-26.0%	-\$12.32	-11.5%	\$3.0474	\$2.1403	\$2.2552	\$1.8940
75	\$104	\$115	\$220	\$104	\$47	\$152	\$84	\$59	\$143	\$77	\$38	\$114	-\$76.56	-34.9%	-\$37.03	-24.4%	\$2.9274	\$2.0203	\$1.9066	\$1.5266
100	\$129	\$154	\$283	\$129	\$63	\$192	\$95	\$78	\$173	\$84	\$50	\$134	-\$109.35	-38.7%	-\$57.58	-30.0%	\$2.8258	\$1.9187	\$1.7323	\$1.3429
150	\$176	\$230	\$407	\$176	\$94	\$270	\$110	\$117	\$227	\$98	\$76	\$174	-\$179.89	-44.2%	-\$96.61	-35.7%	\$2.7103	\$1.8032	\$1.5111	\$1.1592
200	\$223	\$307	\$531	\$223	\$126	\$349	\$124	\$156	\$280	\$113	\$101	\$213	-\$250.43	-47.2%	-\$135.64	-38.9%	\$2.6526	\$1.7455	\$1.4004	\$1.0673
250	\$263	\$384	\$647	\$263	\$157	\$420	\$138	\$195	\$334	\$127	\$126	\$253	-\$313.49	-48.5%	-\$167.18	-39.8%	\$2.5880	\$1.6809	\$1.3341	\$1.0122
300	\$303	\$461	\$764	\$303	\$188	\$491	\$153	\$234	\$387	\$141	\$151	\$293	-\$376.55	-49.3%	-\$198.73	-40.4%	\$2.5450	\$1.6379	\$1.2898	\$0.9755
350	\$343	\$537	\$880	\$343	\$220	\$563	\$167	\$273	\$440	\$156	\$176	\$332	-\$439.62	-50.0%	-\$230.27	-40.9%	\$2.5143	\$1.6072	\$1.2582	\$0.9492
400	\$382	\$614	\$996	\$382	\$251	\$634	\$182	\$312	\$494	\$170	\$202	\$372	-\$502.68	-50.4%	-\$261.82	-41.3%	\$2.4912	\$1.5841	\$1.2345	\$0.9296
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$210	\$390	\$601	\$199	\$252	\$451	-\$628.80	-51.1%	-\$324.91	-41.9%	\$2.4589	\$1.5518	\$1.2013	\$0.9020
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$239	\$468	\$708	\$232	\$302	\$530	-\$754.92	-51.6%	-\$388.00	-42.3%	\$2.4374	\$1.5303	\$1.1792	\$0.8836
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$268	\$546	\$814	\$257	\$353	\$609	-\$881.04	-52.0%	-\$451.10	-42.5%	\$2.4220	\$1.5149	\$1.1634	\$0.8705
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$297	\$624	\$921	\$285	\$403	\$689	-\$1,007.17	-52.2%	-\$514.19	-42.8%	\$2.4105	\$1.5034	\$1.1515	\$0.8607
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$326	\$703	\$1,028	\$314	\$453	\$768	-\$1,133.29	-52.4%	-\$577.28	-42.9%	\$2.4015	\$1.4944	\$1.1423	\$0.8530
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$354	\$781	\$1,135	\$343	\$504	\$847	-\$1,259.41	-52.6%	-\$640.37	-43.1%	\$2.3944	\$1.4873	\$1.1349	\$0.8469
1,250	\$1,058	\$1,919	\$2,977	\$1,058	\$785	\$1,843	\$426	\$976	\$1,402	\$415	\$630	\$1,045	-\$1,574.72	-52.9%	-\$798.10	-43.3%	\$2.3814	\$1.4743	\$1.1217	\$0.8359
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$498	\$1,171	\$1,669	\$487	\$756	\$1,243	-\$1,890.02	-53.1%	-\$955.84	-43.5%	\$2.3728	\$1.4657	\$1.1128	\$0.8285

Estimated Bill Percentiles

41	Winter - 25%	70	\$99	\$107	\$206				\$82	\$55	\$137				-\$69.17	-33.6%			\$2.9445		\$1.9564	
42	Winter - 50%	200	\$223	\$307	\$531				\$124	\$156	\$280				-\$250.43	-47.2%			\$2.6526		\$1.4004	
43	Winter - 75%	500	\$462	\$768	\$1,229				\$210	\$390	\$601				-\$628.80	-51.1%			\$2.4589		\$1.2013	
44	Summer - 25%	0				\$18	\$0	\$18				\$52	\$0	\$52			\$34.29	190.5%	\$0.0000		\$0.0000	
45	Summer - 50%	8				\$27	\$5	\$32				\$56	\$4	\$60			\$27.51	85.3%	\$4.0303		\$7.4693	
46	Summer - 75%	45				\$70	\$28	\$98				\$68	\$23	\$91			-\$7.37	-7.5%	\$2.1803		\$2.0164	

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281
Customer charge			\$18.00	
Sales rate				
First Block Size		80		80
Second Block Size		120		120
Block 1			\$1.1522	\$1.1522
Block 2			\$0.9442	\$0.9442
Block 3			\$0.7946	\$0.7946

Proposed Rates			Winter	Summer
Cost of Gas			\$0.7010	\$0.4242
LDAC			\$0.0796	
Customer charge			\$156.88	
Sales rate				
First Block Size		1000		400
Block 1			\$0.3899	\$0.3899
Block 2			\$0.2597	\$0.2597

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$18	\$0	\$18	\$18	\$0	\$18	\$157	\$0	\$157	\$157	\$0	\$157	\$138.88	771.6%	\$138.88	771.6%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$30	\$15	\$45	\$30	\$6	\$36	\$161	\$8	\$169	\$161	\$5	\$166	\$123.71	275.7%	\$130.02	363.1%	\$4.4874	\$3.5803	\$16.8586	\$16.5818
25	\$47	\$38	\$85	\$47	\$16	\$63	\$167	\$20	\$186	\$167	\$13	\$179	\$100.96	118.5%	\$116.72	186.7%	\$3.4074	\$2.5003	\$7.4458	\$7.1690
50	\$76	\$77	\$152	\$76	\$31	\$107	\$176	\$39	\$215	\$176	\$25	\$202	\$63.04	41.4%	\$94.55	88.4%	\$3.0474	\$2.1403	\$4.3082	\$4.0314
75	\$104	\$115	\$220	\$104	\$47	\$152	\$186	\$59	\$245	\$186	\$38	\$224	\$25.12	11.4%	\$72.39	47.8%	\$2.9274	\$2.0203	\$3.2623	\$2.9855
100	\$129	\$154	\$283	\$129	\$63	\$192	\$196	\$78	\$274	\$196	\$50	\$246	-\$8.64	-3.1%	\$54.39	28.3%	\$2.8258	\$1.9187	\$2.7394	\$2.4626
150	\$176	\$230	\$407	\$176	\$94	\$270	\$215	\$117	\$332	\$215	\$76	\$291	-\$74.09	-18.2%	\$20.46	7.6%	\$2.7103	\$1.8032	\$2.2164	\$1.9396
200	\$223	\$307	\$531	\$223	\$126	\$349	\$235	\$156	\$391	\$235	\$101	\$336	-\$139.53	-26.3%	-\$13.47	-3.9%	\$2.6526	\$1.7455	\$1.9550	\$1.6782
250	\$263	\$384	\$647	\$263	\$157	\$420	\$254	\$195	\$450	\$254	\$126	\$380	-\$197.49	-30.5%	-\$39.92	-9.5%	\$2.5880	\$1.6809	\$1.7981	\$1.5213
300	\$303	\$461	\$764	\$303	\$188	\$491	\$274	\$234	\$508	\$274	\$151	\$425	-\$255.45	-33.5%	-\$66.36	-13.5%	\$2.5450	\$1.6379	\$1.6935	\$1.4167
350	\$343	\$537	\$880	\$343	\$220	\$563	\$293	\$273	\$567	\$293	\$176	\$470	-\$313.42	-35.6%	-\$92.81	-16.5%	\$2.5143	\$1.6072	\$1.6188	\$1.3420
400	\$382	\$614	\$996	\$382	\$251	\$634	\$313	\$312	\$625	\$313	\$202	\$514	-\$371.38	-37.3%	-\$119.26	-18.8%	\$2.4912	\$1.5841	\$1.5627	\$1.2859
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$352	\$390	\$742	\$339	\$252	\$591	-\$487.31	-39.6%	-\$185.17	-23.9%	\$2.4589	\$1.5518	\$1.4843	\$1.1815
750	\$661	\$1,151	\$1,812	\$661	\$471	\$1,132	\$449	\$585	\$1,035	\$404	\$378	\$782	-\$777.12	-42.9%	-\$349.96	-30.9%	\$2.4159	\$1.5088	\$1.3797	\$1.0422
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$547	\$781	\$1,327	\$469	\$504	\$973	-\$1,066.93	-44.6%	-\$514.75	-34.6%	\$2.3944	\$1.4873	\$1.3274	\$0.9725
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$677	\$1,171	\$1,848	\$599	\$756	\$1,354	-\$1,711.66	-48.1%	-\$844.32	-38.4%	\$2.3728	\$1.4657	\$1.2317	\$0.9029
2,000	\$1,654	\$3,070	\$4,724	\$1,654	\$1,256	\$2,910	\$807	\$1,561	\$2,368	\$728	\$1,008	\$1,736	-\$2,356.38	-49.9%	-\$1,173.89	-40.3%	\$2.3621	\$1.4550	\$1.1839	\$0.8680
3,000	\$2,448	\$4,606	\$7,054	\$2,448	\$1,884	\$4,333	\$1,066	\$2,342	\$3,408	\$988	\$1,511	\$2,500	-\$3,645.82	-51.7%	-\$1,833.04	-42.3%	\$2.3513	\$1.4442	\$1.1360	\$0.8332
4,000	\$3,243	\$6,141	\$9,384	\$3,243	\$2,512	\$5,755	\$1,326	\$3,122	\$4,448	\$1,248	\$2,015	\$3,263	-\$4,935.27	-52.6%	-\$2,492.19	-43.3%	\$2.3459	\$1.4388	\$1.1121	\$0.8158
5,000	\$4,038	\$7,676	\$11,714	\$4,038	\$3,141	\$7,178	\$1,586	\$3,903	\$5,489	\$1,508	\$2,519	\$4,027	-\$6,224.72	-53.1%	-\$3,151.33	-43.9%	\$2.3427	\$1.4356	\$1.0978	\$0.8053

Percentiles																				
1,300	\$1,098	\$1,996	\$3,093				\$625	\$1,015	\$1,640						-\$1,453.77	-47.0%			\$2.3795	\$1.2612
2,000	\$1,654	\$3,070	\$4,724				\$807	\$1,561	\$2,368						-\$2,356.38	-49.9%			\$2.3621	\$1.1839
3,500	\$2,846	\$5,373	\$8,219				\$1,196	\$2,732	\$3,928						-\$4,290.55	-52.2%			\$2.3482	\$1.1224
45				\$70	\$28	\$98				\$174	\$23	\$197					\$98.99	100.9%	\$2.1803	\$4.3800
350				\$343	\$220	\$563				\$293	\$176	\$470					-\$92.81	-16.5%	\$1.6072	\$1.3420
750				\$661	\$471	\$1,132				\$404	\$378	\$782					-\$349.96	-30.9%	\$1.5088	\$1.0422

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

Present Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281
Customer charge			\$18.00	
Sales rate				
First Block Size			80	80
Second Block Size			120	120
Block 1			\$1.1522	\$1.1522
Block 2			\$0.9442	\$0.9442
Block 3			\$0.7946	\$0.7946

Proposed Rates			Winter	Summer
Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0796	
Customer charge			\$52.29	
Sales rate				
First Block Size			100	100
Block 1			\$0.2584	\$0.2584
Block 2			\$0.1679	\$0.1679

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
17	0	\$18	\$0	\$18	\$18	\$0	\$18	\$52	\$0	\$52	\$52	\$0	\$52	\$34.29	190.5%	\$34.29	190.5%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
18	10	\$30	\$15	\$45	\$30	\$6	\$36	\$55	\$8	\$63	\$55	\$5	\$60	\$17.99	40.1%	\$24.48	68.4%	\$4.4874	\$3.5803	\$6.2868	\$6.0284
19	25	\$47	\$38	\$85	\$47	\$16	\$63	\$59	\$20	\$79	\$59	\$14	\$72	-\$6.45	-7.6%	\$9.76	15.6%	\$3.4074	\$2.5003	\$3.1492	\$2.8908
20	50	\$76	\$77	\$152	\$76	\$31	\$107	\$65	\$40	\$105	\$65	\$27	\$92	-\$47.20	-31.0%	-\$14.77	-13.8%	\$3.0474	\$2.1403	\$2.1033	\$1.8449
21	75	\$104	\$115	\$220	\$104	\$47	\$152	\$72	\$60	\$132	\$72	\$41	\$112	-\$87.95	-40.1%	-\$39.30	-25.9%	\$2.9274	\$2.0203	\$1.7547	\$1.4963
22	100	\$129	\$154	\$283	\$129	\$63	\$192	\$78	\$80	\$158	\$78	\$54	\$132	-\$124.54	-44.1%	-\$59.67	-31.1%	\$2.8258	\$1.9187	\$1.5804	\$1.3220
23	150	\$176	\$230	\$407	\$176	\$94	\$270	\$87	\$120	\$206	\$87	\$81	\$168	-\$200.16	-49.2%	-\$102.86	-38.0%	\$2.7103	\$1.8032	\$1.3759	\$1.1175
24	200	\$223	\$307	\$531	\$223	\$126	\$349	\$95	\$160	\$255	\$95	\$108	\$203	-\$275.79	-52.0%	-\$146.05	-41.8%	\$2.6526	\$1.7455	\$1.2737	\$1.0153
25	250	\$263	\$384	\$647	\$263	\$157	\$420	\$103	\$200	\$303	\$103	\$135	\$238	-\$343.93	-53.2%	-\$181.75	-43.3%	\$2.5880	\$1.6809	\$1.2123	\$0.9539
26	300	\$303	\$461	\$764	\$303	\$188	\$491	\$112	\$240	\$351	\$112	\$162	\$274	-\$412.07	-54.0%	-\$217.46	-44.3%	\$2.5450	\$1.6379	\$1.1714	\$0.9130
27	350	\$343	\$537	\$880	\$343	\$220	\$563	\$120	\$280	\$400	\$120	\$189	\$309	-\$480.21	-54.6%	-\$253.17	-45.0%	\$2.5143	\$1.6072	\$1.1422	\$0.8838
28	400	\$382	\$614	\$996	\$382	\$251	\$634	\$129	\$320	\$448	\$129	\$216	\$345	-\$548.36	-55.0%	-\$288.88	-45.6%	\$2.4912	\$1.5841	\$1.1203	\$0.8619
29	500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$145	\$400	\$545	\$145	\$270	\$416	-\$684.64	-55.7%	-\$360.29	-46.4%	\$2.4589	\$1.5518	\$1.0896	\$0.8312
30	600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$162	\$479	\$642	\$162	\$324	\$486	-\$820.93	-56.1%	-\$431.71	-47.0%	\$2.4374	\$1.5303	\$1.0692	\$0.8108
31	700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$179	\$559	\$738	\$179	\$378	\$557	-\$957.21	-56.5%	-\$503.12	-47.4%	\$2.4220	\$1.5149	\$1.0546	\$0.7962
32	800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$196	\$639	\$835	\$196	\$432	\$628	-\$1,093.50	-56.7%	-\$574.54	-47.8%	\$2.4105	\$1.5034	\$1.0436	\$0.7852
33	900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$212	\$719	\$932	\$212	\$487	\$699	-\$1,229.78	-56.9%	-\$645.95	-48.0%	\$2.4015	\$1.4944	\$1.0351	\$0.7767
34	1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$229	\$799	\$1,028	\$229	\$541	\$770	-\$1,366.07	-57.1%	-\$717.37	-48.2%	\$2.3944	\$1.4873	\$1.0283	\$0.7699
35	1,250	\$1,058	\$1,919	\$2,977	\$1,058	\$785	\$1,843	\$271	\$999	\$1,270	\$271	\$676	\$947	-\$1,706.78	-57.3%	-\$895.91	-48.6%	\$2.3814	\$1.4743	\$1.0160	\$0.7576
36	1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$313	\$1,199	\$1,512	\$313	\$811	\$1,124	-\$2,047.49	-57.5%	-\$1,074.44	-48.9%	\$2.3728	\$1.4657	\$1.0078	\$0.7494
37																					
38																					
39																					
40	Estimated Bill Percentiles																				
41	Winter - 25%	45	\$70	\$69	\$139				\$64	\$36	\$100			-\$39.05	-28.1%			\$3.0874		\$2.2195	
42	Winter - 50%	175	\$200	\$269	\$469				\$91	\$140	\$231			-\$237.97	-50.8%			\$2.6773		\$1.3175	
43	Winter - 75%	450	\$422	\$691	\$1,113				\$137	\$360	\$496			-\$616.50	-55.4%			\$2.4733		\$1.1033	
44	Summer - 25%	6				\$25	\$4	\$29				\$54	\$3	\$57			\$28.41	99.0%	\$4.7803		\$9.5147
45	Summer - 50%	60				\$87	\$38	\$125				\$68	\$32	\$100			-\$24.58	-19.7%	\$2.0803		\$1.6706
46	Summer - 75%	250				\$263	\$157	\$420				\$103	\$135	\$238			-\$181.75	-43.3%	\$1.6809		\$0.9539

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas			\$0.7194	\$0.4610
					LDAC			\$0.0796	
Customer charge			\$18.00		Customer charge			\$156.88	
Sales rate					Sales rate				
First Block Size			80	80	First Block Size			1000	1000
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1			\$0.2219	\$0.1608
Block 2			\$0.9442	\$0.9442	Block 2			\$0.1478	\$0.0914
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$223	\$307	\$531	\$223	\$126	\$349	\$201	\$160	\$361	\$189	\$108	\$297	-\$169.46	-31.9%	-\$51.94	-14.9%	\$2.6526	\$1.7455	\$1.8053	\$1.4858
300	\$303	\$461	\$764	\$303	\$188	\$491	\$223	\$240	\$463	\$205	\$162	\$367	-\$300.35	-39.3%	-\$124.07	-25.2%	\$2.5450	\$1.6379	\$1.5438	\$1.2243
400	\$382	\$614	\$996	\$382	\$251	\$634	\$246	\$320	\$565	\$221	\$216	\$437	-\$431.24	-43.3%	-\$196.19	-31.0%	\$2.4912	\$1.5841	\$1.4131	\$1.0936
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$268	\$400	\$667	\$237	\$270	\$508	-\$562.13	-45.7%	-\$268.32	-34.6%	\$2.4589	\$1.5518	\$1.3347	\$1.0152
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$290	\$479	\$769	\$253	\$324	\$578	-\$693.01	-47.4%	-\$340.45	-37.1%	\$2.4374	\$1.5303	\$1.2824	\$0.9629
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$312	\$559	\$872	\$269	\$378	\$648	-\$823.90	-48.6%	-\$412.58	-38.9%	\$2.4220	\$1.5149	\$1.2450	\$0.9255
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$334	\$639	\$974	\$286	\$432	\$718	-\$954.79	-49.5%	-\$484.71	-40.3%	\$2.4105	\$1.5034	\$1.2170	\$0.8975
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$357	\$719	\$1,076	\$302	\$487	\$788	-\$1,085.68	-50.2%	-\$556.84	-41.4%	\$2.4015	\$1.4944	\$1.1952	\$0.8757
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$379	\$799	\$1,178	\$318	\$541	\$858	-\$1,216.57	-50.8%	-\$628.97	-42.3%	\$2.3944	\$1.4873	\$1.1778	\$0.8583
1,100	\$939	\$1,689	\$2,627	\$939	\$691	\$1,630	\$394	\$879	\$1,272	\$327	\$595	\$921	-\$1,354.87	-51.6%	-\$708.04	-43.5%	\$2.3885	\$1.4814	\$1.1568	\$0.8377
1,200	\$1,018	\$1,842	\$2,860	\$1,018	\$754	\$1,772	\$408	\$959	\$1,367	\$336	\$649	\$985	-\$1,493.17	-52.2%	-\$787.11	-44.4%	\$2.3836	\$1.4765	\$1.1393	\$0.8206
1,300	\$1,098	\$1,996	\$3,093	\$1,098	\$817	\$1,914	\$423	\$1,039	\$1,462	\$345	\$703	\$1,048	-\$1,631.46	-52.7%	-\$866.18	-45.3%	\$2.3795	\$1.4724	\$1.1245	\$0.8061
1,400	\$1,177	\$2,149	\$3,326	\$1,177	\$879	\$2,056	\$438	\$1,119	\$1,557	\$354	\$757	\$1,111	-\$1,769.76	-53.2%	-\$945.25	-46.0%	\$2.3759	\$1.4688	\$1.1118	\$0.7936
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$453	\$1,199	\$1,651	\$363	\$811	\$1,174	-\$1,908.05	-53.6%	-\$1,024.32	-46.6%	\$2.3728	\$1.4657	\$1.1008	\$0.7829
1,750	\$1,455	\$2,687	\$4,142	\$1,455	\$1,099	\$2,554	\$490	\$1,398	\$1,888	\$386	\$946	\$1,332	-\$2,253.80	-54.4%	-\$1,222.00	-47.8%	\$2.3667	\$1.4596	\$1.0788	\$0.7613
2,000	\$1,654	\$3,070	\$4,724	\$1,654	\$1,256	\$2,910	\$527	\$1,598	\$2,125	\$409	\$1,081	\$1,490	-\$2,599.54	-55.0%	-\$1,419.68	-48.8%	\$2.3621	\$1.4550	\$1.0623	\$0.7451
2,500	\$2,051	\$3,838	\$5,889	\$2,051	\$1,570	\$3,621	\$601	\$1,998	\$2,598	\$455	\$1,352	\$1,806	-\$3,291.02	-55.9%	-\$1,815.03	-50.1%	\$2.3556	\$1.4485	\$1.0392	\$0.7225
3,000	\$2,448	\$4,606	\$7,054	\$2,448	\$1,884	\$4,333	\$674	\$2,397	\$3,071	\$500	\$1,622	\$2,122	-\$3,982.50	-56.5%	-\$2,210.39	-51.0%	\$2.3513	\$1.4442	\$1.0238	\$0.7074
4,000	\$3,243	\$6,141	\$9,384	\$3,243	\$2,512	\$5,755	\$822	\$3,196	\$4,018	\$592	\$2,162	\$2,754	-\$5,365.47	-57.2%	-\$3,001.10	-52.1%	\$2.3459	\$1.4388	\$1.0046	\$0.6886
5,000	\$4,038	\$7,676	\$11,714	\$4,038	\$3,141	\$7,178	\$970	\$3,995	\$4,965	\$683	\$2,703	\$3,386	-\$6,748.43	-57.6%	-\$3,791.81	-52.8%	\$2.3427	\$1.4356	\$0.9930	\$0.6772

40 Estimated Bill Percentiles

41 Winter - 25%	1,040	\$891	\$1,597	\$2,488			\$385	\$831	\$1,216				-\$1,271.89	-51.1%			\$2.3919		\$1.1689	
42 Winter - 50%	2,000	\$1,654	\$3,070	\$4,724			\$527	\$1,598	\$2,125				-\$2,599.54	-55.0%			\$2.3621		\$1.0623	
43 Winter - 75%	3,500	\$2,846	\$5,373	\$8,219			\$748	\$2,797	\$3,545				-\$4,673.98	-56.9%			\$2.3482		\$1.0128	
44 Summer - 25%	700				\$621	\$440	\$1,060			\$269	\$378	\$648			-\$412.58	-38.9%		\$1.5149		\$0.9255
45 Summer - 50%	1,040				\$891	\$653	\$1,544			\$321	\$562	\$884			-\$660.60	-42.8%		\$1.4848		\$0.8496
46 Summer - 75%	2,000				\$1,654	\$1,256	\$2,910			\$409	\$1,081	\$1,490			-\$1,419.68	-48.8%		\$1.4550		\$0.7451

Estimated Bill Percentiles per 2010 MCS



Line  
No

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

**Winter Season (Jan. - Apr., Nov. - Dec.)**

**Residential Non-Heating (R1)**

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		17	24	27	32	31	23	153
<b>Winter:</b>								
Cust. Chg	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28
Headblock	\$0.3085	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.3085	\$5.09	\$7.28	\$8.44	\$9.77	\$9.62	\$6.98	\$47.17
HB Threshold	-							
<b>Summer:</b>								
Cust. Chg	\$14.88							
Headblock	\$0.3085							
Tailblock	\$0.3085							
HB Threshold	-							
Total Base Rate Amount		\$19.97	\$22.16	\$23.32	\$24.65	\$24.50	\$21.86	\$136.45
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7346
COG amount - Winter		\$10.64	\$15.20	\$17.62	\$25.50	\$25.12	\$18.24	\$112.33
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978
LDAC amount		\$1.61	\$2.31	\$2.67	\$3.10	\$3.05	\$2.21	\$14.96
<b>Total Bill</b>		<b>\$32.22</b>	<b>\$39.67</b>	<b>\$43.62</b>	<b>\$53.25</b>	<b>\$52.67</b>	<b>\$42.32</b>	<b>\$263.74</b>

**Winter Season (Jan. - Apr., Nov. - Dec.)**

**Residential Non-Heating (R1)**

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		17	24	27	32	31	23	153
<b>Winter:</b>								
Cust. Chg	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$101.28
Headblock	\$0.2231	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.2231	\$3.68	\$5.26	\$6.10	\$7.06	\$6.96	\$5.05	\$34.12
HB Threshold	-							
<b>Summer:</b>								
Cust. Chg	\$16.88							
Headblock	\$0.2231							
Tailblock	\$0.2231							
HB Threshold	-							
Total Base Rate Amount		\$20.56	\$22.14	\$22.98	\$23.94	\$23.84	\$21.93	\$135.40
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7346
COG amount - Winter		\$10.64	\$15.20	\$17.62	\$25.50	\$25.12	\$18.24	\$112.33
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
LDAC amount		\$1.41	\$2.02	\$2.34	\$2.71	\$2.67	\$1.94	\$13.09
<b>Total Bill</b>		<b>\$32.61</b>	<b>\$39.37</b>	<b>\$42.95</b>	<b>\$52.16</b>	<b>\$51.63</b>	<b>\$42.11</b>	<b>\$260.82</b>

**DIFFERENCE:**

<b>Total Bill</b>	<b>(\$0.39)</b>	<b>\$0.30</b>	<b>\$0.67</b>	<b>\$1.09</b>	<b>\$1.04</b>	<b>\$0.21</b>	<b>\$2.92</b>
% Change	-1.19%	0.77%	1.56%	2.09%	2.02%	0.50%	1.12%
<b>Base Rate</b>	<b>(\$0.59)</b>	<b>\$0.01</b>	<b>\$0.33</b>	<b>\$0.70</b>	<b>\$0.66</b>	<b>(\$0.07)</b>	<b>\$1.06</b>
% Change	-2.88%	0.06%	1.46%	2.94%	2.78%	-0.30%	0.78%
<b>COG &amp; LDAC</b>	<b>\$0.20</b>	<b>\$0.29</b>	<b>\$0.33</b>	<b>\$0.39</b>	<b>\$0.38</b>	<b>\$0.28</b>	<b>\$1.87</b>
% Change	1.67%	1.67%	1.67%	1.37%	1.37%	1.37%	1.49%

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
19	14	11	9	9	11	73	226
\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28	\$178.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$5.90	\$4.34	\$3.30	\$2.81	\$2.77	\$3.41	\$22.54	\$69.71
\$20.78	\$19.22	\$18.18	\$17.69	\$17.65	\$18.29	\$111.82	\$248.27
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.5984
\$5.99	\$4.41	\$3.36	\$2.86	\$2.81	\$3.46	\$22.89	\$135.22
\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978
\$1.87	\$1.38	\$1.05	\$0.89	\$0.88	\$1.08	\$7.15	\$22.11
<b>\$28.65</b>	<b>\$25.01</b>	<b>\$22.59</b>	<b>\$21.44</b>	<b>\$21.34</b>	<b>\$22.84</b>	<b>\$141.86</b>	<b>\$405.60</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
19	14	11	9	9	11	73	226
\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$101.28	\$202.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.27	\$3.14	\$2.39	\$2.04	\$2.00	\$2.47	\$16.30	\$50.42
\$21.15	\$20.02	\$19.27	\$18.92	\$18.88	\$19.35	\$117.58	\$252.98
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.5984
\$5.99	\$4.41	\$3.36	\$2.86	\$2.81	\$3.46	\$22.89	\$135.22
\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
\$1.64	\$1.21	\$0.92	\$0.78	\$0.77	\$0.95	\$6.25	\$19.35
<b>\$28.78</b>	<b>\$25.64</b>	<b>\$23.54</b>	<b>\$22.55</b>	<b>\$22.46</b>	<b>\$23.76</b>	<b>\$146.73</b>	<b>\$407.55</b>

<b>(\$0.13)</b>	<b>(\$0.63)</b>	<b>(\$0.95)</b>	<b>(\$1.11)</b>	<b>(\$1.12)</b>	<b>(\$0.92)</b>	<b>(\$4.87)</b>	<b>(\$1.95)</b>
-0.46%	-2.44%	-4.06%	-4.92%	-5.01%	-3.88%	-3.32%	-0.48%
<b>(\$0.37)</b>	<b>(\$0.80)</b>	<b>(\$1.09)</b>	<b>(\$1.22)</b>	<b>(\$1.23)</b>	<b>(\$1.06)</b>	<b>(\$5.76)</b>	<b>(\$4.71)</b>
-1.73%	-3.99%	-5.63%	-6.46%	-6.54%	-5.46%	-4.90%	-1.86%
\$0.23	\$0.17	\$0.13	\$0.11	\$0.11	\$0.14	\$0.89	\$2.76
3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	1.79%



Line  
No

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

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

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		51	90	117	141	130	89	618
<b>Winter:</b>								
Cust. Chg	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28
Headblock	\$0.5042	\$25.67	\$45.38	\$50.42	\$50.42	\$50.42	\$44.64	\$266.95
Tailblock	\$0.5042	\$0.00	\$0.00	\$8.77	\$20.78	\$14.98	\$0.00	\$44.53
HB Threshold	100							
<b>Summer:</b>								
Cust. Chg	\$14.88							
Headblock	\$0.5042							
Tailblock	\$0.5042							
HB Threshold	20							
Total Base Rate Amount		\$40.55	\$60.26	\$74.07	\$86.08	\$80.28	\$59.52	\$400.76
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7382
COG amount - Winter		\$32.81	\$58.01	\$75.66	\$113.76	\$104.50	\$71.32	\$456.05
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978
LDAC amount		\$4.98	\$8.80	\$11.48	\$13.81	\$12.69	\$8.66	\$60.43
<b>Total Bill</b>		<b>\$78.35</b>	<b>\$127.07</b>	<b>\$161.21</b>	<b>\$213.65</b>	<b>\$197.46</b>	<b>\$139.49</b>	<b>\$917.24</b>

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

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		51	90	117	141	130	89	618
<b>Winter:</b>								
Cust. Chg	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$146.58
Headblock	\$0.3863	\$19.67	\$34.77	\$38.63	\$38.63	\$38.63	\$34.20	\$204.52
Tailblock	\$0.3197	\$0.00	\$0.00	\$5.56	\$13.18	\$9.50	\$0.00	\$28.23
HB Threshold	100							
<b>Summer:</b>								
Cust. Chg	\$24.43							
Headblock	\$0.3863							
Tailblock	\$0.3197							
HB Threshold	20							
Total Base Rate Amount		\$44.10	\$59.20	\$68.62	\$76.24	\$72.56	\$58.63	\$379.34
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7382
COG amount - Winter		\$32.81	\$58.01	\$75.66	\$113.76	\$104.50	\$71.32	\$456.05
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
LDAC amount		\$4.36	\$7.70	\$10.05	\$12.09	\$11.10	\$7.58	\$52.88
<b>Total Bill</b>		<b>\$81.27</b>	<b>\$124.91</b>	<b>\$154.32</b>	<b>\$202.08</b>	<b>\$188.16</b>	<b>\$137.52</b>	<b>\$888.27</b>

134 **DIFFERENCE:**

<b>Total Bill</b>	<b>(\$2.92)</b>	<b>\$2.16</b>	<b>\$6.88</b>	<b>\$11.57</b>	<b>\$9.31</b>	<b>\$1.97</b>	<b>\$28.97</b>
% Change	<b>-3.60%</b>	<b>1.73%</b>	<b>4.46%</b>	<b>5.73%</b>	<b>4.95%</b>	<b>1.43%</b>	<b>3.26%</b>
<b>Base Rate</b>	<b>(\$3.55)</b>	<b>\$1.06</b>	<b>\$5.45</b>	<b>\$9.84</b>	<b>\$7.72</b>	<b>\$0.89</b>	<b>\$21.42</b>
% Change	<b>-8.04%</b>	<b>1.79%</b>	<b>7.94%</b>	<b>12.91%</b>	<b>10.64%</b>	<b>1.51%</b>	<b>5.65%</b>
<b>COG &amp; LDAC</b>	<b>\$0.62</b>	<b>\$1.10</b>	<b>\$1.43</b>	<b>\$1.73</b>	<b>\$1.58</b>	<b>\$1.08</b>	<b>\$7.55</b>
% Change	<b>1.67%</b>	<b>1.67%</b>	<b>1.67%</b>	<b>1.37%</b>	<b>1.37%</b>	<b>1.37%</b>	<b>1.48%</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
51	25	16	14	14	22	142	760
\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28	\$178.56
\$10.08	\$10.08	\$8.17	\$7.11	\$7.09	\$10.08	\$52.61	\$319.56
\$15.59	\$2.71	\$0.00	\$0.00	\$0.00	\$0.85	\$19.15	\$63.67
\$40.55	\$27.67	\$23.05	\$21.99	\$21.97	\$25.81	\$161.04	\$561.80
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6587
\$15.95	\$7.95	\$5.07	\$4.42	\$4.40	\$6.79	\$44.59	\$500.64
\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978
\$4.98	\$2.48	\$1.58	\$1.38	\$1.37	\$2.12	\$13.92	\$74.35
<b>\$61.49</b>	<b>\$38.11</b>	<b>\$29.71</b>	<b>\$27.78</b>	<b>\$27.75</b>	<b>\$34.72</b>	<b>\$219.55</b>	<b>\$1,136.79</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
51	25	16	14	14	22	142	760
\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$146.58	\$293.16
\$7.73	\$7.73	\$6.26	\$5.45	\$5.43	\$7.73	\$40.31	\$244.84
\$9.89	\$1.72	\$0.00	\$0.00	\$0.00	\$0.54	\$12.14	\$40.37
\$42.04	\$33.87	\$30.69	\$29.88	\$29.86	\$32.69	\$199.03	\$578.37
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6587
\$15.95	\$7.95	\$5.07	\$4.42	\$4.40	\$6.79	\$44.59	\$500.64
\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
\$4.36	\$2.17	\$1.39	\$1.21	\$1.20	\$1.86	\$12.18	\$65.06
<b>\$62.35</b>	<b>\$44.00</b>	<b>\$37.15</b>	<b>\$35.50</b>	<b>\$35.47</b>	<b>\$41.34</b>	<b>\$255.80</b>	<b>\$1,144.07</b>

<b>(\$0.86)</b>	<b>(\$5.89)</b>	<b>(\$7.44)</b>	<b>(\$7.72)</b>	<b>(\$7.72)</b>	<b>(\$6.62)</b>	<b>(\$36.25)</b>	<b>(\$7.29)</b>
<b>-1.39%</b>	<b>-13.39%</b>	<b>-20.03%</b>	<b>-21.74%</b>	<b>-21.77%</b>	<b>-16.01%</b>	<b>-14.17%</b>	<b>-0.64%</b>
<b>(\$1.49)</b>	<b>(\$6.20)</b>	<b>(\$7.64)</b>	<b>(\$7.89)</b>	<b>(\$7.89)</b>	<b>(\$6.88)</b>	<b>(\$37.99)</b>	<b>(\$16.57)</b>
<b>-3.54%</b>	<b>-18.30%</b>	<b>-24.90%</b>	<b>-26.40%</b>	<b>-26.43%</b>	<b>-21.05%</b>	<b>-19.09%</b>	<b>-2.87%</b>
<b>\$0.62</b>	<b>\$0.31</b>	<b>\$0.20</b>	<b>\$0.17</b>	<b>\$0.17</b>	<b>\$0.26</b>	<b>\$1.74</b>	<b>\$9.28</b>
<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>1.64%</b>



**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		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		46	81	105	127	122	87	568
Winter:								
Cust. Chg	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$35.71
Headblock	\$0.2017	\$9.35	\$16.26	\$20.17	\$20.17	\$20.17	\$17.64	\$103.76
Tailblock	\$0.2017	\$0.00	\$0.00	\$1.04	\$5.37	\$4.44	\$0.00	\$10.85
HB Threshold	100							
Summer:								
Cust. Chg	\$5.95							
Headblock	\$0.2017							
Tailblock	\$0.2017							
HB Threshold	20							
Total Base Rate Amount		\$15.30	\$22.21	\$27.16	\$31.49	\$30.56	\$23.59	\$150.32
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7398
COG amount - Winter		\$29.89	\$51.96	\$67.78	\$101.99	\$98.30	\$70.47	\$420.38
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978
LDAC amount		\$4.54	\$7.89	\$10.29	\$12.38	\$11.94	\$8.56	\$55.58
Total Bill		\$49.73	\$82.05	\$105.22	\$145.86	\$140.80	\$102.62	\$626.28

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

176	CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
177			46	81	105	127	122	87	568
178	average Usage (Therms)								
179									
180	Winter:								
181	Cust. Chg	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$58.62
182	Headblock	\$0.1545	\$7.16	\$12.45	\$15.45	\$15.45	\$15.45	\$13.51	\$79.48
183	Tailblock	\$0.1278	\$0.00	\$0.00	\$0.66	\$3.40	\$2.81	\$0.00	\$6.87
184	HB Threshold	100							
185									
186	Summer:								
187	Cust. Chg	\$9.77							
188	Headblock	\$0.1545							
189	Tailblock	\$0.1278							
190	HB Threshold	20							
191									
192	Total Base Rate Amount		\$16.93	\$22.22	\$25.88	\$28.62	\$28.03	\$23.28	\$144.98
193									
194	COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7398
195	COG amount - Winter		\$29.89	\$51.96	\$67.78	\$101.99	\$98.30	\$70.47	\$420.38
196									
197	COG Rate - (Summer)								
198	COG amount - Summer								
199									
200	LDAC	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	0.0856
201	LDAC amount		\$3.97	\$6.90	\$9.00	\$10.84	\$10.45	\$7.49	\$48.64
202									
203	Total Bill		\$50.79	\$81.08	\$102.66	\$141.45	\$136.78	\$101.24	\$614.00

205	DIFFERENCE:							
206	Total Bill	(\$1.06)	\$0.97	\$2.57	\$4.41	\$4.02	\$1.38	\$12.28
207	% Change	-2.09%	1.20%	2.50%	3.12%	2.94%	1.36%	2.00%
208								
209	Base Rate	(\$1.63)	(\$0.01)	\$1.28	\$2.87	\$2.53	\$0.31	\$5.34
210	% Change	-9.62%	-0.07%	4.95%	10.01%	9.02%	1.33%	3.68%
211								
212	COG & LDAC	\$0.57	\$0.98	\$1.28	\$1.55	\$1.49	\$1.07	\$6.94
213	% Change	1.67%	1.67%	1.67%	1.37%	1.37%	1.37%	1.48%

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
58	27	17	14	14	20	150	718
\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$35.71	\$71.42
\$4.03	\$4.03	\$3.41	\$2.89	\$2.82	\$4.03	\$21.22	\$124.98
\$7.61	\$1.35	\$0.00	\$0.00	\$0.00	\$0.07	\$9.03	\$19.88
\$17.59	\$11.34	\$9.36	\$8.84	\$8.77	\$10.06	\$65.96	\$216.28
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6507
\$18.08	\$8.37	\$5.29	\$4.49	\$4.38	\$6.38	\$46.99	\$467.38
\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978	\$0.0978
\$5.64	\$2.61	\$1.65	\$1.40	\$1.37	\$1.99	\$14.67	\$70.26
<b>\$41.32</b>	<b>\$22.32</b>	<b>\$16.30</b>	<b>\$14.74</b>	<b>\$14.52</b>	<b>\$18.44</b>	<b>\$127.63</b>	<b>\$753.91</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
58	27	17	14	14	20	150	718
\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$58.62	\$117.24
\$3.09	\$3.09	\$2.61	\$2.22	\$2.16	\$3.09	\$16.25	\$95.74
\$4.82	\$0.86	\$0.00	\$0.00	\$0.00	\$0.05	\$5.72	\$12.60
\$17.68	\$13.72	\$12.38	\$11.99	\$11.93	\$12.91	\$80.60	\$225.58
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6507
\$18.08	\$8.37	\$5.29	\$4.49	\$4.38	\$6.38	\$46.99	\$467.38
\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
\$4.94	\$2.29	\$1.45	\$1.23	\$1.20	\$1.74	\$12.84	\$61.48
<b>\$40.70</b>	<b>\$24.37</b>	<b>\$19.12</b>	<b>\$17.71</b>	<b>\$17.50</b>	<b>\$21.03</b>	<b>\$140.43</b>	<b>\$754.43</b>

<b>\$0.62</b>	<b>(\$2.05)</b>	<b>(\$2.81)</b>	<b>(\$2.97)</b>	<b>(\$2.99)</b>	<b>(\$2.60)</b>	<b>(\$12.80)</b>	<b>(\$0.52)</b>
<b>1.51%</b>	<b>-8.42%</b>	<b>-14.73%</b>	<b>-16.75%</b>	<b>-17.07%</b>	<b>-12.35%</b>	<b>-9.12%</b>	<b>-0.07%</b>
<b>(\$0.09)</b>	<b>(\$2.38)</b>	<b>(\$3.02)</b>	<b>(\$3.14)</b>	<b>(\$3.16)</b>	<b>(\$2.85)</b>	<b>(\$14.64)</b>	<b>(\$9.30)</b>
<b>-0.50%</b>	<b>-17.34%</b>	<b>-24.40%</b>	<b>-26.21%</b>	<b>-26.48%</b>	<b>-22.06%</b>	<b>-18.16%</b>	<b>-4.12%</b>
<b>\$0.70</b>	<b>\$0.33</b>	<b>\$0.21</b>	<b>\$0.18</b>	<b>\$0.17</b>	<b>\$0.25</b>	<b>\$1.83</b>	<b>\$8.77</b>
<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>1.66%</b>

214 **Winter Season (Jan. - Apr., Nov. - Dec.)**

**Summer Season (May - Oct.)**



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)						
215	PROPOSED						
216		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18
217	average Usage (Therms)	119	248	345	430	391	246
218							1,778
219	Winter:						
220	Cust. Chg	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29
221	Headblock	\$0.4288	\$42.88	\$42.88	\$42.88	\$42.88	\$42.88
222	Tailblock	\$0.2880	\$5.44	\$42.64	\$70.46	\$94.96	\$83.81
223	HB Threshold	100					\$41.98
224							\$339.29
225	Summer:						
226	Cust. Chg	\$52.29					
227	Headblock	\$0.4288					
228	Tailblock	\$0.2880					
229	HB Threshold	20					
230							
231	Total Base Rate Amount	\$100.61	\$137.81	\$165.63	\$190.13	\$178.98	\$137.15
232							\$910.30
233	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041
234	COG amount - Winter	\$76.48	\$159.58	\$221.73	\$345.59	\$314.45	\$197.63
235							\$0.7398
236							\$1,315.45
237	COG Rate - (Summer)						
238	COG amount - Summer						
239							
240	LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
241	LDAC amount	\$9.47	\$19.75	\$27.44	\$34.22	\$31.13	\$19.57
242							\$0.0796
243							\$141.58
244	Total Bill	\$186.55	\$317.14	\$414.80	\$569.94	\$524.56	\$354.34
245							\$2,367.33

Winter Season (Jan. - Apr., Nov. - Dec.)

246	Commercial/Industrial - Low Annual Use, High Winter Use (G-41)						
247	CURRENT						
248		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18
249	average Usage (Therms)	119	248	345	430	391	246
250							1,778
251	Winter:						
252	Cust. Chg	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45
253	Headblock	\$0.4383	\$43.83	\$43.83	\$43.83	\$43.83	\$43.83
254	Tailblock	\$0.2944	\$5.56	\$43.59	\$72.03	\$97.09	\$85.69
255	HB Threshold	100					\$42.92
256							\$346.87
257	Summer:						
258	Cust. Chg	\$53.45					
259	Headblock	\$0.4383					
260	Tailblock	\$0.2944					
261	HB Threshold	20					
262							
263	Total Base Rate Amount	\$102.84	\$140.87	\$169.31	\$194.37	\$182.97	\$140.20
264							\$930.55
265	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041
266	COG amount - Winter	\$76.48	\$159.58	\$221.73	\$345.59	\$314.45	\$197.63
267							\$0.7398
268							\$1,315.45
269	COG Rate - (Summer)	\$0.4206					
270	COG amount - Summer						
271							
272	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
273	LDAC amount	\$8.01	\$16.72	\$23.23	\$28.97	\$26.36	\$16.57
274							\$0.0674
275							\$119.85
276	Total Bill	\$187.33	\$317.17	\$414.27	\$568.92	\$523.77	\$354.39
277							\$2,365.86

DIFFERENCE:

277	Total Bill	(\$0.78)	(\$0.03)	\$0.52	\$1.02	\$0.79	(\$0.05)	\$1.47
278	% Change	-0.42%	-0.01%	0.13%	0.18%	0.15%	-0.01%	0.06%
279								
280	Base Rate	(\$2.23)	(\$3.06)	(\$3.69)	(\$4.23)	(\$3.99)	(\$3.05)	(\$20.25)
281	% Change	-2.17%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%
282								
283	COG & LDAC	\$1.45	\$3.03	\$4.21	\$5.25	\$4.78	\$3.00	\$21.72
284	% Change	1.72%	1.72%	1.72%	1.40%	1.40%	1.40%	1.51%

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
127	53	27	24	23	43	297	2,075
\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76	\$627.52
\$8.58	\$8.58	\$8.58	\$8.58	\$8.58	\$8.58	\$51.45	\$308.70
\$30.87	\$9.43	\$2.15	\$1.05	\$0.84	\$6.56	\$50.91	\$390.19
\$91.74	\$70.29	\$63.02	\$61.92	\$61.71	\$67.43	\$416.12	\$1,326.42
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6781
\$39.23	\$16.26	\$8.47	\$7.30	\$7.07	\$13.20	\$91.53	\$1,406.98
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$10.13	\$4.20	\$2.19	\$1.88	\$1.83	\$3.41	\$23.63	\$165.20
\$141.09	\$90.76	\$73.68	\$71.11	\$70.61	\$84.04	\$531.27	\$2,898.60

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
127	53	27	24	23	43	297	2,075
\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70	\$641.40
\$8.77	\$8.77	\$8.77	\$8.77	\$8.77	\$8.77	\$52.60	\$315.58
\$31.56	\$9.64	\$2.20	\$1.08	\$0.86	\$6.71	\$52.04	\$398.92
\$93.77	\$71.85	\$64.42	\$63.29	\$63.08	\$68.93	\$425.34	\$1,355.89
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6781
\$39.23	\$16.26	\$8.47	\$7.30	\$7.07	\$13.20	\$91.53	\$1,406.98
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$8.57	\$3.55	\$1.85	\$1.59	\$1.55	\$2.88	\$20.00	\$139.86
\$141.57	\$91.67	\$74.74	\$72.19	\$71.69	\$85.01	\$536.87	\$2,902.73

(\$0.48)	(\$0.91)	(\$1.06)	(\$1.08)	(\$1.09)	(\$0.97)	(\$5.60)	(\$4.13)
-0.34%	-1.00%	-1.42%	-1.50%	-1.51%	-1.14%	-1.04%	-0.14%
(\$2.04)	(\$1.56)	(\$1.40)	(\$1.37)	(\$1.37)	(\$1.49)	(\$9.22)	(\$29.48)
-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%
\$1.55	\$0.64	\$0.34	\$0.29	\$0.28	\$0.52	\$3.63	\$25.35
3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	1.64%

Summer Season (May - Oct.)



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

Line No	PROPOSED	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
287	average Usage (Therms)	940	1,649	2,259	2,699	2,446	1,639	11,632
288								
289	Winter:							
290	Cust. Chg	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29
291	Headblock	\$0.3899	\$366.64	\$389.93	\$389.93	\$389.93	\$389.93	\$2,316.30
292	Tailblock	\$0.2597	\$0.00	\$168.47	\$327.05	\$441.42	\$375.63	\$1,478.44
293	HB Threshold	1,000						
294								
295	Summer:							
296	Cust. Chg	\$156.88						
297	Headblock	\$0.3899						
298	Tailblock	\$0.2597						
299	HB Threshold	400						
300								
301	Total Base Rate Amount	\$523.52	\$715.28	\$873.86	\$988.23	\$922.44	\$712.69	\$4,736.02
302								
303	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7371
304	COG amount - Winter	\$604.88	\$1,060.55	\$1,453.31	\$2,170.65	\$1,966.98	\$1,317.63	\$8,573.99
305								
306	COG Rate - (Summer)							
307	COG amount - Summer							
308								
309	LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
310	LDAC amount	\$74.86	\$131.25	\$179.86	\$214.92	\$194.75	\$130.46	\$926.12
311								
312	Total Bill	\$1,203.26	\$1,907.08	\$2,507.03	\$3,373.81	\$3,084.17	\$2,160.78	\$14,236.13
313								

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

Line No	CURRENT	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
318	average Usage (Therms)	940	1,649	2,259	2,699	2,446	1,639	11,632
319								
320	Winter:							
321	Cust. Chg	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16
322	Headblock	\$0.3986	\$374.79	\$398.60	\$398.60	\$398.60	\$398.60	\$2,367.79
323	Tailblock	\$0.2655	\$0.00	\$172.20	\$334.30	\$451.21	\$383.96	\$1,511.24
324	HB Threshold	1,000						
325								
326	Summer:							
327	Cust. Chg	\$160.36						
328	Headblock	\$0.3986						
329	Tailblock	\$0.2655						
330	HB Threshold	400						
331								
332	Total Base Rate Amount	\$535.15	\$731.16	\$893.26	\$1,010.17	\$942.92	\$728.52	\$4,841.19
333								
334	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7371
335	COG amount - Winter	\$604.88	\$1,060.55	\$1,453.31	\$2,170.65	\$1,966.98	\$1,317.63	\$8,573.99
336								
337	COG Rate - (Summer)							
338	COG amount - Summer							
339								
340	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
341	LDAC amount	\$63.37	\$111.12	\$152.27	\$181.95	\$164.87	\$110.44	\$784.02
342								
343	Total Bill	\$1,203.40	\$1,902.83	\$2,498.83	\$3,362.77	\$3,074.77	\$2,156.59	\$14,199.20
344								

DIFFERENCE:

348	Total Bill	(\$0.14)	\$4.25	\$8.19	\$11.04	\$9.40	\$4.19	\$36.93
349	% Change	-0.01%	0.22%	0.33%	0.33%	0.31%	0.19%	0.26%
350								
351	Base Rate	(\$11.63)	(\$15.88)	(\$19.40)	(\$21.94)	(\$20.48)	(\$15.83)	(\$105.17)
352	% Change	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%
353								
354	COG & LDAC	\$11.49	\$20.14	\$27.60	\$32.98	\$29.88	\$20.02	\$142.10
355	% Change	1.72%	1.72%	1.72%	1.40%	1.40%	1.40%	1.52%

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - High Annual Use, High Winter Use (G-43)

358	PROPOSED							
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May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,001	491	269	267	264	437	2,729	14,362
\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29	\$1,882.57
\$155.97	\$155.97	\$104.89	\$104.16	\$102.96	\$155.97	\$779.93	\$3,096.23
\$156.09	\$23.66	\$0.00	\$0.00	\$0.00	\$9.61	\$189.36	\$1,667.80
\$468.95	\$336.52	\$261.77	\$261.04	\$259.84	\$322.46	\$1,910.58	\$6,646.60
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6556
\$308.70	\$151.46	\$82.96	\$82.38	\$81.43	\$134.77	\$841.69	\$9,415.68
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$79.69	\$39.10	\$21.42	\$21.27	\$21.02	\$34.79	\$217.29	\$1,143.41
\$857.33	\$527.07	\$366.14	\$364.69	\$362.30	\$492.02	\$2,969.56	\$17,205.69

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,001	491	269	267	264	437	2,729	14,362
\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16	\$1,924.32
\$159.44	\$159.44	\$107.22	\$106.48	\$105.25	\$159.44	\$797.27	\$3,165.06
\$159.55	\$24.19	\$0.00	\$0.00	\$0.00	\$9.82	\$193.56	\$1,704.80
\$479.35	\$343.99	\$267.58	\$266.84	\$265.61	\$329.62	\$1,952.99	\$6,794.18
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6556
\$308.70	\$151.46	\$82.96	\$82.38	\$81.43	\$134.77	\$841.69	\$9,415.68
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$67.46	\$33.10	\$18.13	\$18.00	\$17.80	\$29.45	\$183.95	\$967.97
\$855.51	\$528.54	\$368.67	\$367.22	\$364.84	\$493.84	\$2,978.63	\$17,177.83

Summer Season (May - Oct.)

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

		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		6,416	10,639	17,250	12,674	15,438	8,821	71,237
Winter:								
Cust. Chg	\$673.25	\$673.25	\$673.25	\$673.25	\$673.25	\$673.25	\$673.25	\$4,039.52
Headblock	\$0.2396	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.2396	\$1,537.34	\$2,549.37	\$4,133.46	\$3,036.93	\$3,699.27	\$2,113.75	\$17,070.11
HB Threshold	-							
Summer:								
Cust. Chg	\$673.25							
Headblock	\$0.1095							
Tailblock	\$0.1095							
HB Threshold	-							
Total Base Rate Amount		\$2,210.59	\$3,222.62	\$4,806.71	\$3,710.18	\$4,372.53	\$2,787.00	\$21,109.63
COG Rate - (Winter)		\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7267
COG amount - Winter		\$4,127.15	\$6,844.06	\$11,096.72	\$10,190.88	\$12,413.50	\$7,093.02	\$51,765.33
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
LDAC amount		\$510.78	\$847.03	\$1,373.35	\$1,009.02	\$1,229.09	\$702.30	\$5,671.57
Total Bill		\$6,848.52	\$10,913.71	\$17,276.78	\$14,910.09	\$18,015.11	\$10,582.31	\$78,546.53

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

		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		6,416	10,639	17,250	12,674	15,438	8,821	71,237
Winter:								
Cust. Chg	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$4,129.20
Headblock	\$0.2449	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.2449	\$1,571.18	\$2,605.49	\$4,224.45	\$3,103.78	\$3,780.71	\$2,160.28	\$17,445.88
HB Threshold	-							
Summer:								
Cust. Chg	\$688.20							
Headblock	\$0.1120							
Tailblock	\$0.1120							
HB Threshold	-							
Total Base Rate Amount		\$2,259.38	\$3,293.69	\$4,912.65	\$3,791.98	\$4,468.91	\$2,848.48	\$21,575.08
COG Rate - (Winter)		\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7267
COG amount - Winter		\$4,127.15	\$6,844.06	\$11,096.72	\$10,190.88	\$12,413.50	\$7,093.02	\$51,765.33
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
LDAC amount		\$432.41	\$717.07	\$1,162.63	\$854.20	\$1,040.50	\$594.54	\$4,801.36
Total Bill		\$6,818.94	\$10,854.81	\$17,172.00	\$14,837.07	\$17,922.91	\$10,536.03	\$78,141.76

DIFFERENCE:

Total Bill	\$29.58	\$58.90	\$104.78	\$73.02	\$92.20	\$46.28	\$404.76
% Change	0.43%	0.54%	0.61%	0.49%	0.51%	0.44%	0.52%
Base Rate	(\$48.79)	(\$71.07)	(\$105.94)	(\$81.80)	(\$96.38)	(\$61.48)	(\$465.45)
% Change	-2.16%	-2.16%	-2.16%	-2.16%	-2.16%	-2.16%	-2.16%
COG & LDAC	\$78.37	\$129.96	\$210.72	\$154.82	\$188.58	\$107.76	\$870.21
% Change	1.72%	1.72%	1.72%	1.40%	1.40%	1.40%	1.54%

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

		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
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May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	2017/18
6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
\$673.25	\$673.25	\$673.25	\$673.25	\$673.25	\$673.25	\$4,039.52	\$8,079.04
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$748.62	\$304.97	\$115.16	\$260.58	\$149.53	\$179.44	\$1,758.30	\$18,828.41
\$1,421.87	\$978.23	\$788.41	\$933.83	\$822.79	\$852.69	\$5,797.82	\$26,907.45
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6498
\$2,107.68	\$858.63	\$324.21	\$733.64	\$420.99	\$505.20	\$4,950.34	\$56,715.67
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$544.11	\$221.66	\$83.70	\$189.39	\$108.68	\$130.42	\$1,277.97	\$6,949.54
\$4,073.67	\$2,058.51	\$1,196.32	\$1,856.86	\$1,352.46	\$1,488.31	\$12,026.13	\$90,572.66

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$4,129.20	\$8,258.40
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$765.43	\$311.82	\$117.74	\$266.43	\$152.89	\$183.47	\$1,797.79	\$19,243.67
\$1,453.63	\$1,000.02	\$805.94	\$954.63	\$841.09	\$871.67	\$5,926.99	\$27,502.07
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6498
\$2,107.68	\$858.63	\$324.21	\$733.64	\$420.99	\$505.20	\$4,950.34	\$56,715.67
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$460.63	\$187.65	\$70.86	\$160.33	\$92.01	\$110.41	\$1,081.88	\$5,883.24
\$4,021.94	\$2,046.30	\$1,201.01	\$1,848.60	\$1,354.09	\$1,487.27	\$11,959.22	\$90,100.98

\$51.73	\$12.21	(\$4.69)	\$8.26	(\$1.63)	\$1.03	\$66.91	\$471.68
1.29%	0.60%	-0.39%	0.45%	-0.12%	0.07%	0.56%	0.52%
(\$31.76)	(\$21.80)	(\$17.53)	(\$20.80)	(\$18.30)	(\$18.98)	(\$129.17)	(\$594.62)
-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.16%
\$83.49	\$34.01	\$12.84	\$29.06	\$16.68	\$20.01	\$196.08	\$1,066.30
3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	1.70%

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
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Line No  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

average Usage (Therms)	174	237	290	343	331	246	1,621
<b>Winter:</b>							
Cust. Chg	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76
Headblock	\$0.2584	\$25.84	\$25.84	\$25.84	\$25.84	\$25.84	\$155.06
Tailblock	\$0.1679	\$12.41	\$22.98	\$31.84	\$40.83	\$38.77	\$171.43
HB Threshold	100						
<b>Summer:</b>							
Cust. Chg	\$52.29						
Headblock	\$0.2584						
Tailblock	\$0.1679						
HB Threshold	100						
Total Base Rate Amount	\$90.55	\$101.12	\$109.97	\$118.97	\$116.91	\$102.74	\$640.26
COG Rate - (Winter)	\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7485
COG amount - Winter	\$114.08	\$155.38	\$189.96	\$280.39	\$271.30	\$202.13	\$1,213.24
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
LDAC amount	\$13.85	\$18.86	\$23.05	\$27.32	\$26.34	\$19.63	\$129.04
<b>Total Bill</b>	<b>\$218.47</b>	<b>\$275.35</b>	<b>\$322.99</b>	<b>\$426.68</b>	<b>\$414.55</b>	<b>\$324.49</b>	<b>\$1,982.54</b>

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

CURRENT	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)	174	237	290	343	331	246	1,621
<b>Winter:</b>							
Cust. Chg	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70
Headblock	\$0.2642	\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$158.52
Tailblock	\$0.1717	\$12.69	\$23.50	\$32.55	\$41.75	\$39.64	\$175.28
HB Threshold	100						
<b>Summer:</b>							
Cust. Chg	\$53.45						
Headblock	\$0.2642						
Tailblock	\$0.1717						
HB Threshold	100						
Total Base Rate Amount	\$92.56	\$103.37	\$112.42	\$121.62	\$119.51	\$105.02	\$654.50
COG Rate - (Winter)	\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7485
COG amount - Winter	\$114.08	\$155.38	\$189.96	\$280.39	\$271.30	\$202.13	\$1,213.24
COG Rate - (Summer)							
COG amount - Summer							
LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
LDAC amount	\$11.72	\$15.96	\$19.52	\$23.13	\$22.30	\$16.61	\$109.24
<b>Total Bill</b>	<b>\$218.36</b>	<b>\$274.71</b>	<b>\$321.90</b>	<b>\$425.14</b>	<b>\$413.11</b>	<b>\$323.77</b>	<b>\$1,976.98</b>

DIFFERENCE:

Total Bill	\$0.11	\$0.65	\$1.09	\$1.54	\$1.44	\$0.73	\$5.56
% Change	0.05%	0.23%	0.34%	0.36%	0.35%	0.22%	0.28%
<b>Base Rate</b>	(\$2.01)	(\$2.25)	(\$2.45)	(\$2.65)	(\$2.60)	(\$2.28)	(\$14.24)
% Change	-2.17%	-2.17%	-2.18%	-2.18%	-2.18%	-2.18%	-2.17%
<b>COG &amp; LDAC</b>	\$2.12	\$2.89	\$3.54	\$4.19	\$4.04	\$3.01	\$19.80
% Change	1.69%	1.69%	1.69%	1.38%	1.38%	1.38%	1.50%

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

PROPOSED	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)	1,158	1,463	1,820	1,382	1,954	1,515	9,292

186	151	125	119	119	134	834	2,455
\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76	\$627.52
\$25.84	\$25.84	\$25.84	\$25.84	\$25.84	\$25.84	\$155.06	\$310.13
\$14.40	\$8.59	\$4.23	\$3.26	\$3.20	\$5.64	\$39.32	\$210.75
\$92.53	\$86.73	\$82.37	\$81.40	\$81.34	\$83.78	\$508.14	\$1,148.40
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6063
\$61.27	\$49.86	\$41.30	\$39.39	\$39.28	\$44.08	\$275.18	\$1,488.42
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$14.79	\$12.03	\$9.97	\$9.51	\$9.48	\$10.64	\$66.41	\$195.45
<b>\$168.59</b>	<b>\$148.62</b>	<b>\$133.64</b>	<b>\$130.30</b>	<b>\$130.09</b>	<b>\$138.49</b>	<b>\$849.73</b>	<b>\$2,832.27</b>

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
186	151	125	119	119	134	834	2,455
\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70	\$641.40
\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$158.52	\$317.04
\$14.72	\$8.78	\$4.33	\$3.33	\$3.27	\$5.77	\$40.20	\$215.48
\$94.59	\$88.65	\$84.20	\$83.20	\$83.14	\$85.64	\$519.42	\$1,173.92
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6063
\$61.27	\$49.86	\$41.30	\$39.39	\$39.28	\$44.08	\$275.18	\$1,488.42
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$12.52	\$10.19	\$8.44	\$8.05	\$8.02	\$9.00	\$56.22	\$165.47
<b>\$168.38</b>	<b>\$148.70</b>	<b>\$133.94</b>	<b>\$130.65</b>	<b>\$130.44</b>	<b>\$138.72</b>	<b>\$850.82</b>	<b>\$2,827.80</b>

\$0.21	(\$0.08)	(\$0.30)	(\$0.35)	(\$0.35)	(\$0.23)	(\$1.09)	\$4.47
0.13%	-0.05%	-0.22%	-0.27%	-0.27%	-0.16%	-0.13%	0.16%
(\$2.06)	(\$1.93)	(\$1.83)	(\$1.81)	(\$1.80)	(\$1.86)	(\$11.28)	(\$25.52)
-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%
\$2.27	\$1.85	\$1.53	\$1.46	\$1.45	\$1.63	\$10.19	\$29.99
3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	1.81%

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,188	953	818	759	782	898	5,398	14,690



### Bill Impact Analysis - Cost of Gas Filing Methodology

\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29	\$1,882.57
\$160.80	\$153.28	\$131.48	\$122.12	\$125.77	\$144.36	\$837.80	\$2,169.15
\$17.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.14	\$503.70
\$334.82	\$310.16	\$288.36	\$279.00	\$282.65	\$301.24	\$1,796.23	\$4,555.42
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.5901
\$391.79	\$314.48	\$269.75	\$250.54	\$258.04	\$296.18	\$1,780.79	\$8,667.61
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$94.55	\$75.90	\$65.10	\$60.46	\$62.27	\$71.48	\$429.76	\$1,169.52
<b>\$821.16</b>	<b>\$700.54</b>	<b>\$623.21</b>	<b>\$590.01</b>	<b>\$602.97</b>	<b>\$668.90</b>	<b>\$4,006.79</b>	<b>\$14,392.55</b>

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,188	953	818	759	782	898	5,398	14,690
\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16	\$1,924.32
\$164.40	\$156.72	\$134.43	\$124.85	\$128.59	\$147.60	\$856.58	\$2,217.38
\$17.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.52	\$514.87
\$342.28	\$317.08	\$294.79	\$285.21	\$288.95	\$307.96	\$1,836.27	\$4,656.58
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.5901
\$391.79	\$314.48	\$269.75	\$250.54	\$258.04	\$296.18	\$1,780.79	\$8,667.61
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$80.04	\$64.25	\$55.11	\$51.19	\$52.72	\$60.51	\$363.82	\$990.07
<b>\$814.12</b>	<b>\$695.81</b>	<b>\$619.65</b>	<b>\$586.95</b>	<b>\$599.71</b>	<b>\$664.64</b>	<b>\$3,980.88</b>	<b>\$14,314.27</b>

[illegible]

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465



\$692.86	\$692.86	\$692.86	\$692.86	\$692.86	\$692.86	\$4,157.15	\$8,314.30
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$454.91	\$317.72	\$251.06	\$177.51	\$228.21	\$296.05	\$1,725.45	\$11,691.71
\$1,147.77	\$1,010.58	\$943.92	\$870.36	\$921.07	\$988.91	\$5,882.60	\$20,006.01
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6436
\$2,017.22	\$1,408.88	\$1,113.28	\$787.13	\$1,011.98	\$1,312.80	\$7,651.29	\$56,292.24
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$486.82	\$340.01	\$268.67	\$189.96	\$244.23	\$316.82	\$1,846.51	\$6,963.56
<b>\$3,651.81</b>	<b>\$2,759.47</b>	<b>\$2,325.87</b>	<b>\$1,847.45</b>	<b>\$2,177.28</b>	<b>\$2,618.53</b>	<b>\$15,380.40</b>	<b>\$83,261.81</b>

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465
\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$4,249.44	\$8,498.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$464.71	\$324.57	\$256.47	\$181.33	\$233.13	\$302.43	\$1,762.65	\$11,949.73
\$1,172.95	\$1,032.81	\$964.71	\$889.57	\$941.37	\$1,010.67	\$6,012.09	\$20,448.61
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6436
\$2,017.22	\$1,408.88	\$1,113.28	\$787.13	\$1,011.98	\$1,312.80	\$7,651.29	\$56,292.24
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$412.13	\$287.84	\$227.45	\$160.81	\$206.75	\$268.21	\$1,563.19	\$5,895.11
<b>\$3,602.31</b>	<b>\$2,729.53</b>	<b>\$2,305.44</b>	<b>\$1,837.51</b>	<b>\$2,160.11</b>	<b>\$2,591.68</b>	<b>\$15,226.57</b>	<b>\$82,635.96</b>

[illegible]

<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Summer</b>	<b>Total 2017/18</b>
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955



\$692.86	\$692.86	\$692.86	\$692.86	\$692.86	\$692.86	\$4,157.15	\$8,314.30
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$751.35	\$396.97	\$231.11	\$320.00	\$323.90	\$460.79	\$2,484.11	\$11,333.22
\$1,444.21	\$1,089.82	\$923.97	\$1,012.86	\$1,016.76	\$1,153.65	\$6,641.26	\$19,647.52
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6145
\$7,718.02	\$4,077.72	\$2,373.98	\$3,287.12	\$3,327.14	\$4,733.34	\$25,517.30	\$139,461.19
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$1,862.61	\$984.09	\$572.92	\$793.29	\$802.95	\$1,142.31	\$6,158.17	\$18,069.18
\$11,024.84	\$6,151.63	\$3,870.86	\$5,093.27	\$5,146.84	\$7,029.30	\$38,316.73	\$177,177.90

### Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$4,249.44	\$8,498.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$767.36	\$405.42	\$236.03	\$326.82	\$330.80	\$470.61	\$2,537.03	\$11,588.21
\$1,475.60	\$1,113.66	\$944.27	\$1,035.06	\$1,039.04	\$1,178.85	\$6,786.47	\$20,087.09
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6145
\$7,718.02	\$4,077.72	\$2,373.98	\$3,287.12	\$3,327.14	\$4,733.34	\$25,517.30	\$139,461.19
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$1,576.82	\$833.10	\$485.01	\$671.57	\$679.75	\$967.04	\$5,213.30	\$15,296.75
<b>\$10,770.44</b>	<b>\$6,024.48</b>	<b>\$3,803.26</b>	<b>\$4,993.75</b>	<b>\$5,045.92</b>	<b>\$6,879.23</b>	<b>\$37,517.07</b>	<b>\$174,845.04</b>

[illegible]

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
15	11	9	8	7	10	60	168



(\$3.55)	(\$2.34)	(\$0.66)	\$0.00	\$0.65	(\$1.43)	(\$9.13)	(\$54.39)
-14.95%	-8.17%	-2.61%	0.01%	2.87%	-5.12%	-5.55%	-10.94%
(\$6.83)	(\$3.41)	(\$1.51)	(\$0.77)	(\$0.04)	(\$2.39)	(\$14.95)	(\$70.77)
-25.90%	-15.74%	-7.92%	-4.25%	-0.22%	-11.79%	-12.19%	-23.51%
\$1.47	\$1.08	\$0.86	\$0.77	\$0.69	\$0.96	\$5.82	\$16.39
15.57%	15.57%	14.25%	12.60%	12.46%	12.46%	13.96%	8.36%

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
38	14	9	8	7	12	87	511



000367



Line No  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		64	120	158	251	245	132	970
Winter:								
Cust. Chg	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76
Headblock	\$0.4288	\$27.29	\$42.88	\$42.88	\$42.88	\$42.88	\$42.88	\$241.67
Tailblock	\$0.2880	\$0.00	\$5.84	\$16.75	\$43.45	\$41.81	\$9.10	\$116.96
HB Threshold	100							
Summer:								
Cust. Chg	\$52.29							
Headblock	\$0.4288							
Tailblock	\$0.2880							
HB Threshold	20							
Total Base Rate Amount		\$79.59	\$101.01	\$111.92	\$138.62	\$136.98	\$104.27	\$672.38
COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4638
COG amount - Winter		\$79.78	\$150.76	\$205.75	\$393.07	\$384.13	\$206.15	\$1,419.62
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
LDAC amount		\$5.07	\$9.58	\$12.59	\$19.98	\$19.52	\$10.48	\$77.21
Total Bill		\$164.43	\$261.34	\$330.26	\$551.67	\$540.63	\$320.90	\$2,169.22

Winter Season (Jan. - Apr., Nov. - Dec.)

Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		64	120	158	251	245	132	970
Winter:								
Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
Block 1	\$1.1522	\$73.34	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$534.22
Block 2	\$0.9442	\$0.00	\$38.04	\$73.81	\$113.30	\$113.30	\$48.71	\$387.17
Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$40.45	\$35.91	\$0.00	\$76.36
BL1 Threshold	80							
BL2 Threshold	120							
Summer:								
Cust. Chg	\$18.00							
Block 1	\$1.1522							
Block 2	\$0.9442							
Block 3	\$0.7946							
BL1 Threshold	80							
BL2 Threshold	120							
Total Base Rate Amount		\$91.34	\$148.22	\$183.98	\$263.93	\$259.39	\$158.89	\$1,105.75
COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4638
COG amount - Winter		\$79.78	\$150.76	\$205.75	\$393.07	\$384.13	\$206.15	\$1,419.62
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill		\$171.12	\$298.97	\$389.73	\$657.00	\$643.52	\$365.04	\$2,525.38

DIFFERENCE:

Total Bill	(\$6.69)	(\$37.63)	(\$59.47)	(\$105.33)	(\$102.89)	(\$44.15)	(\$356.16)
% Change	-3.91%	-12.59%	-15.26%	-16.03%	-15.99%	-12.09%	-14.10%
Base Rate	(\$11.76)	(\$47.20)	(\$72.06)	(\$125.31)	(\$122.41)	(\$54.62)	(\$433.37)
% Change	-12.87%	-31.85%	-39.17%	-47.48%	-47.19%	-34.38%	-39.19%
COG & LDAC	\$5.07	\$9.58	\$12.59	\$19.98	\$19.52	\$10.48	\$77.21
% Change	6.35%	6.35%	6.12%	5.08%	5.08%	5.08%	5.44%

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
91	28	14	10	9	20	173	1,143
\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76	\$627.52
\$8.58	\$8.58	\$6.17	\$4.31	\$3.93	\$8.58	\$40.13	\$281.80
\$20.35	\$2.39	\$0.00	\$0.00	\$0.00	\$0.08	\$22.82	\$139.77
\$81.22	\$63.26	\$58.46	\$56.60	\$56.22	\$60.94	\$376.71	\$1,049.09
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6683	\$1.3435
\$56.95	\$17.77	\$9.88	\$7.80	\$7.20	\$15.91	\$115.51	\$1,535.13
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$7.22	\$2.25	\$1.15	\$0.80	\$0.73	\$1.61	\$13.76	\$90.97
\$145.39	\$83.28	\$69.49	\$65.20	\$64.15	\$78.47	\$505.98	\$2,675.20

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
91	28	14	10	9	20	173	1,143
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$32.60	\$16.58	\$11.57	\$10.56	\$23.35	\$186.84	\$721.06
\$10.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.08	\$397.25
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.36
\$120.26	\$50.60	\$34.58	\$29.57	\$28.56	\$41.35	\$304.92	\$1,410.67
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6683	\$1.3435
\$56.95	\$17.77	\$9.88	\$7.80	\$7.20	\$15.91	\$115.51	\$1,535.13
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$177.21	\$68.37	\$44.46	\$37.37	\$35.76	\$57.26	\$420.42	\$2,945.80

(\$31.82)	\$14.91	\$25.03	\$27.83	\$28.39	\$21.21	\$85.55	(\$270.60)
-17.95%	21.81%	56.30%	74.47%	79.40%	37.04%	20.35%	-9.19%
(\$39.04)	\$12.66	\$23.88	\$27.03	\$27.66	\$19.60	\$71.79	(\$361.57)
-32.46%	25.01%	69.07%	91.41%	96.85%	47.39%	23.55%	-25.63%
\$7.22	\$2.25	\$1.15	\$0.80	\$0.73	\$1.61	\$13.76	\$90.97
12.68%	12.68%	11.60%	10.25%	10.14%	10.14%	11.91%	5.93%



Line  
No

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

**936 Winter Season (Jan. - Apr., Nov. - Dec.)**

**937 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		1,086	1,629	2,089	2,903	2,860	1,797	12,363
<b>Winter:</b>								
943 Cust. Chg	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29
944 Headblock	\$0.3899	\$389.93	\$389.93	\$389.93	\$389.93	\$389.93	\$389.93	\$2,339.59
945 Tailblock	\$0.2597	\$22.31	\$163.33	\$282.76	\$494.21	\$483.06	\$207.05	\$1,652.72
946 HB Threshold	1,000							
<b>Summer:</b>								
949 Cust. Chg	\$156.88							
950 Headblock	\$0.3899							
951 Tailblock	\$0.2597							
952 HB Threshold	400							
953								
954 Total Base Rate Amount		\$569.12	\$710.14	\$829.57	\$1,041.02	\$1,029.87	\$753.87	\$4,933.60
955								
956 COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4529
957 COG amount - Winter		\$1,360.94	\$2,041.42	\$2,716.89	\$4,547.42	\$4,480.16	\$2,815.43	\$17,962.27
958								
959 COG Rate - (Summer)								
960 COG amount - Summer								
961								
962 LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
963 LDAC amount		\$86.45	\$129.68	\$166.29	\$231.10	\$227.69	\$143.08	\$984.29
964								
965 <b>Total Bill</b>		<b>\$2,016.51</b>	<b>\$2,881.25</b>	<b>\$3,712.74</b>	<b>\$5,819.55</b>	<b>\$5,737.72</b>	<b>\$3,712.38</b>	<b>\$23,880.16</b>

**966 Winter Season (Jan. - Apr., Nov. - Dec.)**

**969 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		1,086	1,629	2,089	2,903	2,860	1,797	12,363
<b>Winter:</b>								
974 Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
975 Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
976 Block 2	\$0.9442	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82
977 Block 3	\$0.7946	\$703.92	\$1,135.35	\$1,500.70	\$2,147.59	\$2,113.48	\$1,269.10	\$8,870.15
978 BL1 Threshold	80							
979 BL2 Threshold	120							
<b>Summer:</b>								
982 Cust. Chg	\$18.00							
983 Block 1	\$1.1522							
984 Block 2	\$0.9442							
985 Block 3	\$0.7946							
986 BL1 Threshold	80							
987 BL2 Threshold	120							
988								
989 Total Base Rate Amount		\$927.40	\$1,358.83	\$1,724.18	\$2,371.07	\$2,336.96	\$1,492.58	\$10,211.03
990								
991 COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4529
992 COG amount - Winter		\$1,360.94	\$2,041.42	\$2,716.89	\$4,547.42	\$4,480.16	\$2,815.43	\$17,962.27
993								
994 COG Rate - (Summer)								
995 COG amount - Summer								
996								
997 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
998 LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999								
1000 <b>Total Bill</b>		<b>\$2,288.34</b>	<b>\$3,400.25</b>	<b>\$4,441.07</b>	<b>\$6,918.50</b>	<b>\$6,817.12</b>	<b>\$4,308.02</b>	<b>\$28,173.30</b>

**1001 DIFFERENCE:**

1003 <b>Total Bill</b>		<b>(\$271.83)</b>	<b>(\$519.01)</b>	<b>(\$728.33)</b>	<b>(\$1,098.94)</b>	<b>(\$1,079.40)</b>	<b>(\$595.64)</b>	<b>(\$4,293.14)</b>
1004 % Change		<b>-11.88%</b>	<b>-15.26%</b>	<b>-16.40%</b>	<b>-15.88%</b>	<b>-15.83%</b>	<b>-13.83%</b>	<b>-15.24%</b>
1005								
1006 <b>Base Rate</b>		<b>(\$358.28)</b>	<b>(\$648.69)</b>	<b>(\$894.61)</b>	<b>(\$1,330.05)</b>	<b>(\$1,307.08)</b>	<b>(\$738.72)</b>	<b>(\$5,277.44)</b>
1007 % Change		<b>-38.63%</b>	<b>-47.74%</b>	<b>-51.89%</b>	<b>-56.09%</b>	<b>-55.93%</b>	<b>-49.49%</b>	<b>-51.68%</b>
1008								
1009 <b>COG &amp; LDAC</b>		<b>\$86.45</b>	<b>\$129.68</b>	<b>\$166.29</b>	<b>\$231.10</b>	<b>\$227.69</b>	<b>\$143.08</b>	<b>\$984.29</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,432	746	754	43	377	621	3,971	16,334
\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29	\$1,882.57
\$155.97	\$155.97	\$155.97	\$16.60	\$146.82	\$155.97	\$787.32	\$3,126.90
\$268.06	\$89.85	\$91.89	\$0.00	\$0.00	\$57.28	\$507.08	\$2,159.81
\$580.92	\$402.71	\$404.74	\$173.48	\$303.70	\$370.13	\$2,235.68	\$7,169.28
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6802	\$1.2650
\$899.47	\$468.53	\$517.54	\$33.07	\$295.62	\$487.17	\$2,701.39	\$20,663.66
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$114.01	\$59.39	\$60.01	\$3.39	\$29.98	\$49.40	\$316.19	\$1,300.48
<b>\$1,594.40</b>	<b>\$930.62</b>	<b>\$982.29</b>	<b>\$209.94</b>	<b>\$629.30</b>	<b>\$906.70</b>	<b>\$5,253.26</b>	<b>\$29,133.42</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,432	746	754	43	377	621	3,971	16,334
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$49.06	\$92.18	\$92.18	\$509.94	\$1,063.00
\$113.30	\$113.30	\$113.30	\$0.00	\$113.30	\$113.30	\$566.52	\$1,246.34
\$978.99	\$433.81	\$440.03	\$0.00	\$140.27	\$334.14	\$2,327.24	\$11,197.39
\$1,202.47	\$657.29	\$663.51	\$67.06	\$363.75	\$557.62	\$3,511.70	\$13,722.74
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6802	\$1.2650
\$899.47	\$468.53	\$517.54	\$33.07	\$295.62	\$487.17	\$2,701.39	\$20,663.66
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$2,101.94</b>	<b>\$1,125.81</b>	<b>\$1,181.05</b>	<b>\$100.13</b>	<b>\$659.37</b>	<b>\$1,044.79</b>	<b>\$6,213.09</b>	<b>\$34,386.39</b>



Line No	Liberty Utilities (EnergyNorth Natural Gas) Corp. Bill Impact Analysis - Cost of Gas Filing Methodology							
1010	% Change	6.35%	6.35%	6.12%	5.08%	5.08%	5.08%	5.48%

12.68%	12.68%	11.60%	10.25%	10.14%	10.14%	11.70%	6.29%
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1011 Winter Season (Jan. - Apr., Nov. - Dec.)

1012 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

1013	PROPOSED	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1014	average Usage (Therms)	143	101	140	178	179	138	878
1015	Winter:							
1016	Cust. Chg	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76
1017	Headblock	\$0.2584	\$25.84	\$25.84	\$25.84	\$25.84	\$25.84	\$155.06
1018	Tailblock	\$0.1679	\$7.22	\$0.20	\$6.64	\$13.03	\$13.20	\$46.74
1019	HB Threshold	100						
1020	Summer:							
1021	Cust. Chg	\$52.29						
1022	Headblock	\$0.2584						
1023	Tailblock	\$0.1679						
1024	HB Threshold	100						
1025	Total Base Rate Amount	\$85.35	\$78.34	\$84.77	\$91.17	\$91.34	\$84.59	\$515.56
1026	COG Rate - (Winter)	\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4373
1027	COG amount - Winter	\$179.18	\$126.85	\$181.48	\$278.23	\$279.81	\$216.82	\$1,262.36
1028	COG Rate - (Summer)							
1029	COG amount - Summer							
1030	LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
1031	LDAC amount	\$11.38	\$8.06	\$11.11	\$14.14	\$14.22	\$11.02	\$69.93
1032	Total Bill	\$275.91	\$213.25	\$277.36	\$383.54	\$385.36	\$312.43	\$1,847.85

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
137	109	97	98	90	105	635	1,513
\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$52.29	\$313.76	\$627.52
\$25.84	\$25.84	\$25.06	\$25.40	\$23.25	\$25.84	\$151.24	\$306.30
\$6.15	\$1.49	\$0.00	\$0.00	\$0.00	\$0.76	\$8.39	\$55.13
\$84.29	\$79.62	\$77.35	\$77.69	\$75.54	\$78.89	\$473.39	\$988.95
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7081	\$1.1312
\$85.81	\$68.37	\$66.57	\$76.32	\$70.63	\$82.05	\$449.75	\$1,712.11
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$10.88	\$8.67	\$7.72	\$7.82	\$7.16	\$8.32	\$50.57	\$120.50
\$180.98	\$156.65	\$151.64	\$161.84	\$153.33	\$169.26	\$973.71	\$2,821.56

1041 Winter Season (Jan. - Apr., Nov. - Dec.)

1042 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

1043	CURRENT	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1044	average Usage (Therms)	143	101	140	178	179	138	878
1045	Winter:							
1046	Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1047	Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1048	Block 2	\$0.9442	\$59.45	\$20.03	\$56.19	\$92.15	\$93.10	\$376.07
1049	Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1050	BL1 Threshold	80						
1051	BL2 Threshold	120						
1052	Summer:							
1053	Cust. Chg	\$18.00						
1054	Block 1	\$1.1522						
1055	Block 2	\$0.9442						
1056	Block 3	\$0.7946						
1057	BL1 Threshold	80						
1058	BL2 Threshold	120						
1059	Total Base Rate Amount	\$169.63	\$130.21	\$166.37	\$202.33	\$203.28	\$165.32	\$1,037.13
1060	COG Rate - (Winter)	\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4373
1061	COG amount - Winter	\$179.18	\$126.85	\$181.48	\$278.23	\$279.81	\$216.82	\$1,262.36
1062	COG Rate - (Summer)							
1063	COG amount - Summer							
1064	LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
1065	LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1066	Total Bill	\$348.80	\$257.06	\$347.84	\$480.56	\$483.09	\$382.14	\$2,299.49

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
137	109	97	98	90	105	635	1,513
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$53.46	\$27.23	\$16.01	\$17.26	\$9.41	\$23.14	\$146.51	\$522.58
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$163.64	\$137.41	\$126.19	\$127.44	\$119.58	\$133.31	\$807.57	\$1,844.70
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7081	\$1.1312
\$85.81	\$68.37	\$66.57	\$76.32	\$70.63	\$82.05	\$449.75	\$1,712.11
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$249.45	\$205.78	\$192.75	\$203.76	\$190.21	\$215.36	\$1,257.31	\$3,556.80

1077 DIFFERENCE:

1078	Total Bill	(\$72.89)	(\$43.81)	(\$70.49)	(\$97.02)	(\$97.72)	(\$69.71)	(\$451.64)
1079	% Change	-20.90%	-17.04%	-20.26%	-20.19%	-20.23%	-18.24%	-19.64%
1080								
1081	Base Rate	(\$84.27)	(\$51.87)	(\$81.59)	(\$111.16)	(\$111.94)	(\$80.73)	(\$521.57)

(\$68.48)	(\$49.12)	(\$41.12)	(\$41.92)	(\$36.88)	(\$46.10)	(\$283.61)	(\$735.25)
-27.45%	-23.87%	-21.33%	-20.57%	-19.39%	-21.41%	-22.56%	-20.67%
(\$79.35)	(\$57.79)	(\$48.83)	(\$49.74)	(\$44.04)	(\$54.42)	(\$334.17)	(\$855.74)



Liberty Utilities (EnergyNorth Natural Gas) Corp. Bill Impact Analysis - Cost of Gas Filing Methodology								
Line No	% Change	-49.68%	-39.83%	-49.04%	-54.94%	-55.07%	-48.83%	-50.29%
1082								
1083								
1084	<b>COG &amp; LDAC</b>	\$11.38	\$8.06	\$11.11	\$14.14	\$14.22	\$11.02	\$69.93
1085	% Change	6.35%	6.35%	6.12%	5.08%	5.08%	5.08%	5.54%

-48.49%	-42.05%	-38.70%	-39.03%	-36.83%	-40.82%	-41.38%	-46.39%
\$10.88	\$8.67	\$7.72	\$7.82	\$7.16	\$8.32	\$50.57	\$120.50
12.68%	12.68%	11.60%	10.25%	10.14%	10.14%	11.24%	7.04%

1086 **Winter Season (Jan. - Apr., Nov. - Dec.)**

1087 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1089	average Usage (Therms)	1,738	1,988	2,323	2,764	2,724	1,985	13,521
1092	<b>Winter:</b>							
1093	Cust. Chg	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29
1094	Headblock	\$0.2219	\$221.89	\$221.89	\$221.89	\$221.89	\$221.89	\$1,331.35
1095	Tailblock	\$0.1478	\$109.06	\$146.02	\$195.51	\$260.79	\$254.86	\$1,111.77
1096	HB Threshold	1,000						
1097	<b>Summer:</b>							
1099	Cust. Chg	\$156.88						
1100	Headblock	\$0.1608						
1101	Tailblock	\$0.0914						
1102	HB Threshold	1,000						
1103								
1104	Total Base Rate Amount	\$487.83	\$524.79	\$574.28	\$639.56	\$633.63	\$524.31	\$3,384.41
1105								
1106	COG Rate - (Winter)	\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4346
1107	COG amount - Winter	\$2,177.97	\$2,491.37	\$3,021.27	\$4,330.43	\$4,267.64	\$3,109.01	\$19,397.68
1108								
1109	COG Rate - (Summer)							
1110	COG amount - Summer							
1111								
1112	LDAC	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
1113	LDAC amount	\$138.36	\$158.26	\$184.92	\$220.08	\$216.88	\$158.00	\$1,076.50
1114								
1115	<b>Total Bill</b>	<b>\$2,804.15</b>	<b>\$3,174.43</b>	<b>\$3,780.47</b>	<b>\$5,190.06</b>	<b>\$5,118.16</b>	<b>\$3,791.32</b>	<b>\$23,858.58</b>

1117 **Winter Season (Jan. - Apr., Nov. - Dec.)**

1118 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1120	average Usage (Therms)	1,738	1,988	2,323	2,764	2,724	1,985	13,521
1123	<b>Winter:</b>							
1124	Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1125	Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1126	Block 2	\$0.9442	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82
1127	Block 3	\$0.7946	\$1,221.92	\$1,420.62	\$1,686.64	\$2,037.53	\$2,005.68	\$9,790.41
1128	BL1 Threshold	80						
1129	BL2 Threshold	120						
1130								
1131	<b>Summer:</b>							
1132	Cust. Chg	\$18.00						
1133	Block 1	\$1.1522						
1134	Block 2	\$0.9442						
1135	Block 3	\$0.7946						
1136	BL1 Threshold	80						
1137	BL2 Threshold	120						
1138								
1139	Total Base Rate Amount	\$1,445.40	\$1,644.10	\$1,910.12	\$2,261.01	\$2,229.16	\$1,641.49	\$11,131.29
1140								
1141	COG Rate - (Winter)	\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4346
1142	COG amount - Winter	\$2,177.97	\$2,491.37	\$3,021.27	\$4,330.43	\$4,267.64	\$3,109.01	\$19,397.68
1143								
1144	COG Rate - (Summer)							
1145	COG amount - Summer							
1146								
1147	LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
1148	LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1149								
1150	<b>Total Bill</b>	<b>\$3,623.37</b>	<b>\$4,135.47</b>	<b>\$4,931.39</b>	<b>\$6,591.44</b>	<b>\$6,496.80</b>	<b>\$4,750.49</b>	<b>\$30,528.97</b>

1152 **DIFFERENCE:**

1153	<b>Total Bill</b>	<b>(\$819.22)</b>	<b>(\$961.04)</b>	<b>(\$1,150.92)</b>	<b>(\$1,401.38)</b>	<b>(\$1,378.65)</b>	<b>(\$959.18)</b>	<b>(\$6,670.38)</b>
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**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$156.88	\$941.29	\$1,882.57
\$160.80	\$160.80	\$160.80	\$160.80	\$160.80	\$160.80	\$964.77	\$2,296.12
\$71.01	\$29.06	\$18.18	\$28.08	\$11.58	\$40.84	\$198.74	\$1,310.52
\$388.69	\$346.73	\$335.85	\$345.75	\$329.25	\$358.52	\$2,104.80	\$5,489.21
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7099	\$1.1615
\$1,116.26	\$827.84	\$823.20	\$1,015.22	\$884.56	\$1,136.02	\$5,803.09	\$25,200.77
\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796	\$0.0796
\$141.49	\$104.93	\$95.46	\$104.08	\$89.70	\$115.20	\$650.86	\$1,727.36
<b>\$1,646.44</b>	<b>\$1,279.51</b>	<b>\$1,254.51</b>	<b>\$1,465.05</b>	<b>\$1,303.51</b>	<b>\$1,609.74</b>	<b>\$8,558.76</b>	<b>\$32,417.35</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82	\$1,359.65
\$1,253.24	\$888.37	\$793.76	\$879.83	\$736.34	\$990.85	\$5,542.39	\$15,332.80
\$1,476.72	\$1,111.85	\$1,017.24	\$1,103.31	\$959.82	\$1,214.33	\$6,883.27	\$18,014.56
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7099	\$1.1615
\$1,116.26	\$827.84	\$823.20	\$1,015.22	\$884.56	\$1,136.02	\$5,803.09	\$25,200.77
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$2,592.98</b>	<b>\$1,939.69</b>	<b>\$1,840.44</b>	<b>\$2,118.52</b>	<b>\$1,844.38</b>	<b>\$2,350.35</b>	<b>\$12,686.37</b>	<b>\$43,215.33</b>



Line No	Liberty Utilities (EnergyNorth Natural Gas) Corp. Bill Impact Analysis - Cost of Gas Filing Methodology															Docket No. DG 17-048 Attachment RATES-8 Page 17 of 49	
1154	% Change	-22.61%	-23.24%	-23.34%	-21.26%	-21.22%	-20.19%	-21.85%	-36.50%	-34.04%	-31.84%	-30.85%	-29.33%	-31.51%	-32.54%	-24.99%	
1155																	
1156	Base Rate	(\$957.57)	(\$1,119.31)	(\$1,335.84)	(\$1,621.45)	(\$1,595.53)	(\$1,117.18)	(\$7,746.88)	(\$1,088.03)	(\$765.12)	(\$681.39)	(\$757.56)	(\$630.57)	(\$855.81)	(\$4,778.47)	(\$12,525.35)	
1157	% Change	-66.25%	-68.08%	-69.93%	-71.71%	-71.58%	-68.06%	-69.60%	-73.68%	-68.81%	-66.98%	-68.66%	-65.70%	-70.48%	-69.42%	-69.53%	
1158																	
1159	COG & LDAC	\$138.36	\$158.26	\$184.92	\$220.08	\$216.88	\$158.00	\$1,076.50	\$141.49	\$104.93	\$95.46	\$104.08	\$89.70	\$115.20	\$650.86	\$1,727.36	
1160	% Change	6.35%	6.35%	6.12%	5.08%	5.08%	5.08%	5.55%	12.68%	12.68%	11.60%	10.25%	10.14%	10.14%	11.22%	6.85%	



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Current Base Distribution Rates

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**Current Base Distribution Rates**

Rate			Cur
R1	Customer Charge	CST	\$ 16.88
	LDAC Charge	LDAC	\$ 0.0856
	<u>Winter</u>	Charge for 1st Therms	RATE1w \$ 0.2231
	Energy Charge	Charge for Therms over 1st	RATE2w \$ 0.2231
	Block Size	Cutoff for First Block	BLOCKw -
	Cost of Gas	Cost of Gas Rate	COGw \$ 0.7162
	<u>Summer</u>	Charge for 1st Therms	RATE1s \$ 0.2231
	Energy Charge	Charge for Therms over 1st	RATE2s \$ 0.2231
	Block Size	Cutoff for First Block	BLOCKs -
	Cost of Gas	Cost of Gas Rate	COGs \$ 0.4368
R3	Customer Charge	CST	\$ 24.43
	LDAC Charge	LDAC	\$ 0.0856
	<u>Winter</u>	Charge for 1st Therms	RATE1w \$ 0.3863
	Energy Charge	Charge for Therms over 1st	RATE2w \$ 0.3197
	Block Size	Cutoff for First Block	BLOCKw 100
	Cost of Gas	Cost of Gas Rate	COGw \$ 0.7162
	<u>Summer</u>	Charge for 1st Therms	RATE1s \$ 0.3863
	Energy Charge	Charge for Therms over 1st	RATE2s \$ 0.3197
	Block Size	Cutoff for First Block	BLOCKs 20
	Cost of Gas	Cost of Gas Rate	COGs \$ 0.4368
R4	Customer Charge	CST	\$ 9.77
	LDAC Charge	LDAC	\$ 0.0856
	<u>Winter</u>	Charge for 1st Therms	RATE1w \$ 0.1545
	Energy Charge	Charge for Therms over 1st	RATE2w \$ 0.1278
	Block Size	Cutoff for First Block	BLOCKw 100
	Cost of Gas	Cost of Gas Rate	COGw \$ 0.7162
	<u>Summer</u>	Charge for 1st Therms	RATE1s \$ 0.1545
	Energy Charge	Charge for Therms over 1st	RATE2s \$ 0.1278
	Block Size	Cutoff for First Block	BLOCKs 20
	Cost of Gas	Cost of Gas Rate	COGs \$ 0.4368
41	Customer Charge	CST	\$ 53.45
	LDAC Charge	LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w \$ 0.4383
	Energy Charge	Charge for Therms over 1st	RATE2w \$ 0.2944
	Block Size	Cutoff for First Block	BLOCKw 100
	Cost of Gas	Cost of Gas Rate	COGw \$ 0.7121
	<u>Summer</u>	Charge for 1st Therms	RATE1s \$ 0.4383
	Energy Charge	Charge for Therms over 1st	RATE2s \$ 0.2944
	Block Size	Cutoff for First Block	BLOCKs 20
	Cost of Gas	Cost of Gas Rate	COGs \$ 0.4206
42	Customer Charge	CST	\$ 160.36
	LDAC Charge	LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w \$ 0.3986



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Current Base Distribution Rates

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**Current Base Distribution Rates**

Rate				Cur
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.2655
	Block Size	Cutoff for First Block	BLOCKw	1,000
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.3986
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.2655
	Block Size	Cutoff for First Block	BLOCKs	400
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4206
43	Customer Charge		CST	\$ 688.20
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.2449
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.2449
	Block Size	Cutoff for First Block	BLOCKw	-
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7121
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.1120
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.1120
	Block Size	Cutoff for First Block	BLOCKs	-
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4206
51	Customer Charge		CST	\$ 53.45
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.2642
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.1717
	Block Size	Cutoff for First Block	BLOCKw	100
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.2642
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.1717
	Block Size	Cutoff for First Block	BLOCKs	100
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574
52	Customer Charge		CST	\$ 160.36
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.2268
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.1511
	Block Size	Cutoff for First Block	BLOCKw	1,000
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.1644
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.0934
	Block Size	Cutoff for First Block	BLOCKs	1,000
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574
53	Customer Charge		CST	\$ 708.24
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.1585
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.1585
	Block Size	Cutoff for First Block	BLOCKw	-
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Current Base Distribution Rates

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**Current Base Distribution Rates**

Rate				Cur
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.0760
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.0760
	Block Size	Cutoff for First Block	BLOCKS	-
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574
54	Customer Charge		CST	\$ 708.24
	LDAC Charge		LDAC	\$ 0.0674
	<u>Winter</u>	Charge for 1st Therms	RATE1w	\$ 0.0605
	Energy Charge	Charge for Therms over 1st	RATE2w	\$ 0.0605
	Block Size	Cutoff for First Block	BLOCKw	-
	Cost of Gas	Cost of Gas Rate	COGw	\$ 0.7305
	<u>Summer</u>	Charge for 1st Therms	RATE1s	\$ 0.0328
	Energy Charge	Charge for Therms over 1st	RATE2s	\$ 0.0328
	Block Size	Cutoff for First Block	BLOCKS	-
	Cost of Gas	Cost of Gas Rate	COGs	\$ 0.4574



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Rate Design Analysis and Calculations

Line	(A)	Residential			Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor			Company Total (M)	Explanation (N)		
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual G-1 (F)	Medium Annual G-2 (G)	High Annual G-3 (H)	Low Annual G-5 (I)	Medium Annual G-5 (J)			High Annual G-5 (K)	High Annual G-5 (L)
1	A. Proforma Normalized Calendar Month Revenues at Current Rates													
2	Company Total Pro Forma Base Revenues (R-4 at R-3 rates)													
3	Company Total Base Revenues (R-4 at R-3 rates)													
4	Winter Customer Revenues	\$308,711	\$9,627,682	\$710,977	\$10,338,659	\$2,610,243	\$1,531,178	\$182,155	\$378,943	\$277,641	\$123,150	\$101,728	\$15,852,408	Company Records
5	Winter Volumetric Revenues	\$154,443	\$14,847,045	\$1,044,986	\$15,892,031	\$5,787,541	\$7,839,257	\$1,563,598	\$512,937	\$858,318	\$778,139	\$441,093	\$33,827,358	Company Records
6	Total Winter Base Revenues	\$463,154	\$24,474,727	\$1,755,963	\$26,230,690	\$8,397,784	\$9,370,436	\$1,745,752	\$891,880	\$1,135,960	\$901,289	\$542,821	\$49,679,766	Company Records
7	Summer Customer Revenues	\$306,379	\$9,456,517	\$699,524	\$10,155,041	\$2,564,728	\$1,504,728	\$179,232	\$373,271	\$273,071	\$121,484	\$99,208	\$15,575,152	Company Records
8	Summer Volumetric Revenues	\$77,388	\$3,272,840	\$235,519	\$3,508,360	\$1,005,210	\$1,947,431	\$200,849	\$293,309	\$393,633	\$269,271	\$248,264	\$7,943,716	Company Records
9	Total Summer Base Revenues	\$382,767	\$12,729,358	\$934,043	\$13,663,401	\$3,569,938	\$3,452,159	\$379,082	\$666,589	\$666,704	\$390,756	\$347,472	\$23,518,867	Company Records
10	Company Total Base Revenues (Includes R-4 @ R-3 Rates)	\$845,921	\$37,204,085	\$2,690,006	\$39,894,091	\$11,967,722	\$12,822,595	\$2,124,834	\$1,558,469	\$1,802,664	\$1,292,045	\$890,293	\$73,198,633	Line 9+ Line 6
11	Revenue Shortfall R-4 revenues at R-4, R-3 rates			\$1,614,079	\$1,614,079								\$1,614,079	
12	R-4 Shortfall Recovery Rate												\$0.0100	
13	Recovery of R-4 Revenue Shortfall	\$7,714	\$540,939	\$38,220	\$579,169	\$221,680	\$343,355	\$90,319	\$39,199	\$75,194	\$93,332	\$164,107	\$1,614,079	
14	B. Billing Determinants													
15	Customer Bill Count													
16	Winter Customers	21,338	436,874	32,171	469,045	55,371	10,618	293	8,189	1,967	192	159	567,172	Company Records
17	Summer Customers	21,354	428,832	31,607	460,440	54,392	10,437	286	8,129	1,936	190	155	557,319	Company Records
18	Total Customers	42,693	865,706	63,778	929,484	109,763	21,055	579	16,319	3,903	382	314	1,124,491	Line 17+ Line 16
19	Delivery Quantities (Weather Normalized Calendarized)													
20	Total Winter Quantities	528,420	44,422,264	3,125,454	47,547,718	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832	Company Records
21	Head Block Winter Quantities	0	31,438,785	2,340,045	33,778,830	4,116,219	9,105,122	0	602,664	1,867,762	0	0	49,470,597	Company Records
22	Tail Block Winter Quantities	528,420	12,983,479	785,409	13,768,888	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235	Company Records
23	Total Summer Quantities	243,550	9,711,998	700,343	10,412,341	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	38,562,316	Company Records
24	Head Block Summer Quantities	0	7,336,561	546,937	7,883,498	1,662,190	2,769,333	0	417,814	1,499,636	0	0	13,232,461	Company Records
25	Tail Block Summer Quantities	243,550	2,375,438	153,406	2,528,843	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	25,719,855	Company Records
26	Total Quantities	771,970	54,134,262	3,825,797	57,960,059	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148	Line 23+ Line 20
27	C. CLASS REVENUE TARGETS													
28	Cost Study Results													
29	Total Delivery Service Marginal Costs				\$50,731,826	\$6,355,050	\$2,409,999	\$120,342	\$939,802	\$401,042	\$137,816	\$232,030	\$63,398,907	Marginal Annual Revenues from MCS
30	Total Customer-related Marginal Costs	\$2,071,002			\$9,083,544	\$3,570,636	\$4,954,363	\$1,302,952	\$361,402	\$554,845	\$658,830	\$496,212	\$21,060,025	Marginal Annual Revenues from MCS
31	Total Capacity-related Marginal Costs	\$77,241			\$59,815,370	\$9,925,686	\$7,364,361	\$1,423,293	\$1,301,203	\$955,887	\$796,646	\$728,243	\$84,458,933	Line 30 + Line 31
32	Total Class Marginal Costs	\$2,148,243												
33	Delivery Service Unit Costs - Marginal Unit Costs	2.783			1.032	0.447	0.214	0.157	0.332	0.127	0.085	0.044		Line 32/ Line 26
34	Customer Costs	\$56.85			\$55.56	\$62.18	\$117.19	\$198.31	\$62.59	\$108.33	\$342.15	\$703.98		Marginal Unit Costs from MCS
35	Capacity-Related Costs	\$0.11280			\$0.15946	\$0.16775	\$0.14744	\$0.13583	\$0.09612	\$0.07760	\$0.06665	\$0.02875		Marginal Unit Costs from MCS
36														
37	Delivery Revenue Requirement													
38	Other Revenue													
39	Special Contract Revenue													
40	Base Rate Revenue Requirement													
41	Current Revenue Shortfall R-4 revenues at R-4, R-3 rates													
42	Base Rate Revenue Requirement Plus Current RLAP													
43	Step Adjustment													
44	Total Base Rate Revenue Requirement Plus RLAP and Step Adj.													
45	Difference: Revenue Requirement - Total Marginal Costs													
46	Equi-proportional Adjustment Factor													
47	Equi-proportional Adjustment Customer	(38,559)			(944,542)	(118,320)	(44,870)	(2,241)	(17,498)	(7,467)	(2,566)	(4,320)	(1,180,382)	Line 41 + Line 42
48	Equi-proportional Adjustment Capacity-Related	(1,438)			(169,120)	(68,479)	(29,242)	(12,250)	(6,729)	(10,330)	(12,266)	(9,239)	(392,103)	Line 43 + Line 44
49	Marginal Cost Constrained to Allowed Revenues	(39,997)			(1,113,663)	(184,800)	(137,112)	(26,499)	(24,226)	(17,797)	(14,832)	(13,559)	(1,572,485)	Line 45 - Line 32
50	Delivery Service Revenue - Equi-Proportional Revenue Requirement													Line 46 - Line 32
51	Total Customer Marginal Costs	2,032,444			49,787,284	6,236,729	2,365,129	118,101	922,304	393,575	135,250	227,710	\$62,218,525	Line 43 + Line 44
52	Total Capacity-Related Marginal Costs	75,803			8,914,424	3,504,157	4,862,121	1,278,693	354,673	544,515	646,564	486,974	\$20,667,923	Line 45 - Line 32
53	Total	2,108,246			58,701,707	9,740,886	7,227,249	1,396,794	1,276,977	938,090	781,814	714,684	\$82,886,448	Line 47 - Line 32
54	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement													Line 48 + Line 32
55	Customer Costs	\$55.79			\$54.52	\$61.02	\$115.01	\$194.62	\$61.43	\$106.31	\$335.78	\$690.87		Line 49 + Line 32
56	Distribution Volumetric Costs	\$0.1107			\$0.1565	\$0.165	\$0.145	\$0.133	\$0.094	\$0.078	\$0.065	\$0.028		Line 50 + Line 32
57	Development of Class Revenue Target													
58	Proforma Total Revenues (Base Revenues at Current Rates)													
59	Base Proforma Revenues													
60	Winter Base Revenues	\$463,154	\$24,474,727	\$1,755,963	\$26,230,690	\$8,397,784	\$9,370,436	\$1,745,752	\$891,880	\$1,135,960	\$901,289	\$542,821	\$49,679,766	Line 6
61	Summer Base Revenues	\$382,767	\$12,729,358	\$934,043	\$13,663,401	\$3,569,938	\$3,452,159	\$379,082	\$666,589	\$666,704	\$390,756	\$347,472	\$23,518,867	Line 9
62	Total Proforma Revenues	\$845,921	\$37,204,085	\$2,690,006	\$39,894,091	\$11,967,722	\$12,822,595	\$2,124,834	\$1,558,469	\$1,802,664	\$1,292,045	\$890,293	\$73,198,633	Line 64 + Line 63
63	MCS Revenue Targets at Proposed Rates													
64	Customer-related Adjusted Marginal Costs	\$2,032,444			\$49,787,284	\$6,236,729	\$2,365,129	\$118,101	\$922,304	\$393,575	\$135,250	\$227,710	\$62,218,525	Line 53
65	Capacity-related Adjusted Marginal Costs	\$75,803			\$8,914,424	\$3,504,157	\$4,862,121	\$1,278,693	\$354,673	\$544,515	\$646,564	\$486,974	\$20,667,923	Line 54
66	Total Adjusted Marginal Costs	\$2,108,246			\$58,701,707	\$9,740,886	\$7,227,249	\$1,396,794	\$1,276,977	\$938,090	\$781,814	\$714,684	\$82,886,448	Line 55 + Line 54
67	Proforma base Revenues													
68	Total Potential Increase (decrease) in Base Revenues	\$1,262,326			\$18,807,617	(\$2,226,836)	(\$5,595,346)	(\$728,040)	(\$281,492)	(\$864,574)	(\$510,231)	(\$175,609)	\$9,687,815	Line 55 - Line 65
69	Total Potential Increase (Line 71) as a % of (Current Base Revenues)	149.23%			47.14%	-18.61%	-43.64%	-34.26%	-18.06%	-47.96%	-39.49%	-19.72%	13.23%	Line 71 / Line 65
70														
71	System Average Rate Increase	13.23%			13.23%	13.23%	13.23%	13.23%	13.23%	13.23%	13.23%	13.23%	13.23%	Line 72, Column (M)
72	Total Base Revenues	\$957,878			\$45,174,060	\$13,551,646	\$14,519,661	\$2,406,055	\$1,764,731	\$2,041,246	\$1,463,047	\$1,008,123	\$82,886,448	Line 65 x (1 + Line 74)
73	Total increase (decrease) in Base Revenues	\$111,957			\$5,279,970	\$1,583,924	\$1,697,086	\$281,221	\$206,263	\$238,582	\$171,002	\$117,830	\$9,687,815	Line 75 - Line 65
74	BASE REVENUE TARGET BEFORE KEENE ADJUSTMENT	\$957,878			\$45,174,060	\$13,551,646	\$14,519,661	\$2,406,055	\$1,764,731	\$2,041,246	\$1,463,047	\$1,008,123	\$82,886,448	Line 75
75														
76	Revenue Shortfall													
77	Keene Revenue Shortfall	\$38,217			\$78,199	\$129,464	\$84,703	\$0	\$74,685	\$130,894	\$0	\$0	\$536,161	Keene Billing Data tab
78	Annualization Revenue Shortfall	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2016 Billing Determinants tab
79	Total Adjusted Proforma Revenue	\$807,704			\$39,815,892	\$11,838,259	\$12,737,892	\$2,124,834	\$1,483,784	\$1,671,770	\$1,292,045	\$890,293	\$72,662,472	Line 65 - Line 81 - Line 82
80	Revised Rate Increase												\$10,223,976	Line 78 - Line 83
81	Adjusted System Average Rate Increase for Rate Design												14.07%	Line 84 / Line 83
82														
83	FINAL BASE REVENUE TARGET	\$921,352			\$45,418									



Liberty Utilities (Energy/North Natural Gas) Corp.  
Rate Design Analysis and Calculations

Line	(A)	Residential			Commercial and Industrial: Low Load Factor				Commercial and Industrial: High Load Factor				Company Total (M)	Explanation (N)
		Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Low Annual R-4 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	G-54 (L)		
99	Remaining Revenues	\$286,082			\$31,687,461	\$7,448,939	\$11,045,709	\$2,012,714	\$792,357	\$1,261,064	\$1,194,787	\$786,353	\$66,415,467	Line 87 - Line 98
100	Total Volumetric Revenue Requirement	\$286,082			\$31,687,461	\$7,448,939	\$11,045,709	\$2,012,714	\$792,357	\$1,261,064	\$1,194,787	\$786,353		Line 99
101	Current Volumetric Rates as Filed													
102	Winter Period Variable Rates													
103	Head Block	\$0.2018	\$0.3495	\$0.1398	\$0.3495	\$0.3965	\$0.3606	\$0.2216	\$0.2390	\$0.2052	\$0.1434	\$0.0547		Company tariffs - 4/2017
104	Tail Block	\$0.2018	\$0.2892	\$0.1156	\$0.2892	\$0.2663	\$0.2402	\$0.2216	\$0.1553	\$0.1367	\$0.1434	\$0.0547		Company tariffs - 4/2017
105	Summer Period Variable Rates													
106	Head Block	\$0.2018	\$0.3495	\$0.1398	\$0.3495	\$0.3965	\$0.3606	\$0.1013	\$0.2390	\$0.1487	\$0.0688	\$0.0297		Company tariffs - 4/2017
107	Tail Block	\$0.2018	\$0.2892	\$0.1156	\$0.2892	\$0.2663	\$0.2402	\$0.1013	\$0.1553	\$0.0845	\$0.0688	\$0.0297		Company tariffs - 4/2017
108	Target Percent Increase for Volumetric Rates					14.07%	14.07%	14.07%	14.07%	14.07%	14.07%	14.07%		Line 85
109	Annual Average Volumetric Rate	\$0.3706			\$0.5450									(Line 100) / (Line 20 + Line 23)
110	Annual Average Head Block Rate				\$0.5450									Line 112
111	Annual Average Tail Block Rate				\$0.5450									Line 113
112	Winter Period Tail Block Rate % of Head Block Rate				100%									Line 114 / Line 113
113	Summer Period Tail Block Rate % of Head Block Rate				100%									Rate design Input or Line 115
114	Base Rates with R-4 Discount included	\$14.88	\$14.88	\$5.95	\$14.88	\$55.16	\$165.49	\$710.21	\$55.16	\$165.49	\$730.90	\$730.90		Line 93
115	Monthly Customer Charge													
116	Winter Period Variable Rates	\$0.3706	\$0.5450	\$0.2180	\$0.5450	\$0.4523	\$0.4113	\$0.2528	\$0.2726	\$0.2341	\$0.1636	\$0.0624		Line 113 or Line 104 x (1 + Line 110)
117	Head Block	\$0.3706	\$0.5450	\$0.2180	\$0.5450	\$0.4523	\$0.4113	\$0.2528	\$0.2726	\$0.2341	\$0.1636	\$0.0624		Line 114 or Line 105 x (1 + Line 110)
118	Tail Block	\$0.3706	\$0.5450	\$0.2180	\$0.5450	\$0.4523	\$0.4113	\$0.2528	\$0.2726	\$0.2341	\$0.1636	\$0.0624		Line 113 or Line 107 x (1 + Line 110)
119	Summer Period Variable Rates													Line 114 or Line 108 x (1 + Line 110)
120	Head Block	\$0.3706	\$0.5450	\$0.2180	\$0.5450	\$0.4523	\$0.4113	\$0.2528	\$0.2726	\$0.2341	\$0.1636	\$0.0624		
121	Tail Block	\$0.3706	\$0.5450	\$0.2180	\$0.5450	\$0.4523	\$0.4113	\$0.2528	\$0.2726	\$0.2341	\$0.1636	\$0.0624		
122	Low Income Discount and RLAP Calculation													
123	Base Revenues before Low Income Discount													
124	Monthly Customer Charge			\$949,021										Line 119 * Line 18
125	Winter Period Variable Rates			\$1,275,203										Line 121 * Line 21
126	Head Block			\$428,037										Line 122 * Line 22
127	Tail Block			\$298,074										Line 124 * Line 24
128	Summer Period Variable Rates			\$93,604										Line 125 * Line 25
129	Head Block			\$3,034,029										Line 128 to Line 134
130	Tail Block													
131	Low Income Discount % of Distribution Rates			60.00%										Rate Design Input: Docket DG 14-180
132	Total Low Income Revenue Shortfall			\$1,820,418										Line 137 x Line 135
133	Low Income RLAP (Stream)			\$0.013										Line 138 / Line 26
134	RLAP Revenues	\$8,700	\$610,092	\$43,117	\$653,208	\$250,029	\$387,249	\$101,865	\$44,210	\$84,807	\$105,264	\$185,086		Line 26 * Line 139 Col (M)
135	Increase in RLAP Rate												\$0.0013	Line 139 - Line 12
136	Base Rates Revenue Proof													
137	Customer Charge Revenues													
138	Winter	\$317,516	\$6,500,679	\$191,481	\$6,692,160	\$3,054,534	\$1,757,165	\$207,785	\$451,754	\$325,520	\$140,478	\$116,042	\$13,062,953	Line 16 * Line 119
139	Summer	\$317,755	\$6,381,027	\$188,127	\$6,569,154	\$3,000,488	\$1,727,303	\$203,310	\$448,448	\$320,412	\$138,578	\$113,167	\$12,838,615	Line 17 * Line 119
140	Delivery Quantities													
141	Winter	\$195,826	\$24,209,543	\$681,332	\$24,890,875	\$6,356,621	\$8,855,917	\$1,783,604	\$514,822	\$879,102	\$887,627	\$503,157	\$44,867,551	Line 121 x Line 21 + Line 22 x Line 122
142	Summer	\$90,256	\$5,292,910	\$152,671	\$5,445,581	\$1,092,318	\$2,189,792	\$229,110	\$277,536	\$381,962	\$307,159	\$283,196	\$10,206,911	Line 124 x Line 24 + Line 25 x Line 125
143	Total Base Revenues	\$921,352	\$42,384,159	\$1,213,612	\$43,597,771	\$13,503,961	\$14,530,178	\$2,423,809	\$1,692,560	\$1,906,996	\$1,473,842	\$1,015,562	\$81,066,030	Line 145 to Line 149
144	Total Base plus RLAP Revenues	\$930,052	\$42,994,250	\$1,256,728	\$44,250,978	\$13,753,990	\$14,917,427	\$2,525,674	\$1,736,769	\$1,991,803	\$1,579,106	\$1,200,648	\$82,886,448	Line 140 + Line 152
145	Truncation Difference Compared to Revenue Requirement												\$0	Line 153 - Line 78
146	Base Revenues plus Low Income RLAP Revenues													
147	Class Rate Impact Calculations													
148	Increase in Base Revenues, R-4 revenues at R-3 rates	\$75,431	\$5,180,074	\$344,024	\$5,524,097	\$1,536,239	\$1,707,583	\$298,975	\$134,091	\$104,332	\$181,797	\$125,269	\$9,687,815	Line 152 - Line 10 + Line 138
149	Percent Increase in Base Revenues, R-4 revenues at R-3 rates	8.92%	13.92%	12.79%	13.85%	12.84%	13.32%	14.07%	8.60%	7.99%	14.07%	14.07%	13.23%	Line 157 / Line 65
150	Increase in Base Revenues, R-4 Revenues at R-4 Rates	\$75,431	\$5,180,074	\$137,685	\$5,317,759	\$1,536,239	\$1,707,583	\$298,975	\$134,091	\$104,332	\$181,797	\$125,269	\$9,461,476	Line 152 - Line 10
151	Increase in R-4 Shortfall Recovery	\$986	\$69,152	\$4,887	\$74,039	\$28,340	\$43,894	\$11,546	\$5,011	\$9,613	\$11,931	\$20,970	\$206,339	Line 140 - Line 13
152	Net Increase	\$76,417	\$5,249,226	\$142,572	\$5,391,798	\$1,564,579	\$1,751,476	\$310,521	\$139,102	\$113,945	\$193,729	\$146,248	\$9,687,815	Line 159 to Line 160
153	Percent Increase in Base Revenues, R-4 revenues at R-4 rates	8.95%	13.91%	12.80%	13.88%	12.84%	13.30%	14.02%	8.71%	8.07%	13.98%	13.87%		Line 161 / (Σ Line 10, - Line 11, Line 13)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Billing Determinants

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Workpaper RATES-5  
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Marginal Annual Revenues from MCS										
	R-1	R-3, R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Total Customer Marginal Costs	\$ 2,071,002	\$ 50,731,826	\$ 6,355,050	\$ 2,409,999	\$ 120,342	\$ 939,802	\$ 401,042	\$ 137,816	\$ 232,030	\$ 63,398,907
Total Capacity-Related Marginal Costs	\$ 77,241	\$ 9,083,544	\$ 3,570,636	\$ 4,954,363	\$ 1,302,952	\$ 361,402	\$ 554,845	\$ 658,830	\$ 496,212	\$ 21,060,025
Total	\$ 2,148,243	\$ 59,815,370	\$ 9,925,686	\$ 7,364,361	\$ 1,423,293	\$ 1,301,203	\$ 955,887	\$ 796,646	\$ 728,243	\$ 84,458,933
	2.5%	70.8%	11.8%	8.7%	1.7%	1.5%	1.1%	0.9%	0.9%	100.0%
Unit Marginal Costs from MCS										
	R-1	R-3, R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	
Distribution Customer Unit Costs	\$56.85	\$55.56	\$62.18	\$117.19	\$198.31	\$62.59	\$108.33	\$342.15	\$703.98	
Capacity-Related Unit Marginal Costs Annual										
Avg. per Therm	\$ 0.1128	\$ 0.1595	\$ 0.1677	\$ 0.1474	\$ 0.1358	\$ 0.0961	\$ 0.0776	\$ 0.0667	\$ 0.0287	

Base Revenues at July 2016 Rates (R-4 Revenues at R-3 rates) - (EnergyNorth - Calendar Month, Weather Normalized, Keene - Actual, Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter Customer	\$ 308,711	\$ 9,627,682	\$ 710,977	\$ 2,610,243	\$ 1,531,178	\$ 182,155	\$ 378,943	\$ 277,641	\$ 123,150	\$ 101,728	\$ 15,852,408
Winter Volumetric	\$ 154,443	\$ 14,847,045	\$ 1,044,986	\$ 5,787,541	\$ 7,839,257	\$ 1,563,598	\$ 512,937	\$ 858,318	\$ 778,139	\$ 441,093	\$ 33,827,358
Winter Total	\$ 463,154	\$ 24,474,727	\$ 1,755,963	\$ 8,397,784	\$ 9,370,436	\$ 1,745,752	\$ 891,880	\$ 1,135,960	\$ 901,289	\$ 542,821	\$ 49,679,766
Summer Customer	\$ 305,379	\$ 9,456,517	\$ 698,524	\$ 2,564,728	\$ 1,504,728	\$ 178,232	\$ 373,280	\$ 273,071	\$ 121,484	\$ 99,208	\$ 15,575,152
Summer Volumetric	\$ 77,388	\$ 3,272,840	\$ 235,519	\$ 1,005,210	\$ 1,947,431	\$ 200,849	\$ 293,309	\$ 393,633	\$ 269,271	\$ 248,264	\$ 7,943,716
Summer Total	\$ 382,767	\$ 12,729,358	\$ 934,043	\$ 3,569,938	\$ 3,452,159	\$ 379,082	\$ 666,589	\$ 666,704	\$ 390,756	\$ 347,472	\$ 23,518,867
Total	\$ 845,921	\$ 37,204,085	\$ 2,690,006	\$ 11,967,722	\$ 12,822,595	\$ 2,124,834	\$ 1,558,469	\$ 1,802,664	\$ 1,292,045	\$ 890,293	\$ 73,198,633

Base Revenues at July 2016 Rates (R-4 Revenues at R-4 rates) - (EnergyNorth - Calendar Month Weather Normalized, Keene - Actual, Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter Customer	\$ 308,711	\$ 9,627,682	\$ 284,391	\$ 2,610,243	\$ 1,531,178	\$ 182,155	\$ 378,943	\$ 277,641	\$ 123,150	\$ 101,728	\$ 15,425,822
Winter Volumetric	\$ 154,443	\$ 14,847,045	\$ 417,932	\$ 5,787,541	\$ 7,839,257	\$ 1,563,598	\$ 512,937	\$ 858,318	\$ 778,139	\$ 441,093	\$ 33,200,304
Winter Total	\$ 463,154	\$ 24,474,727	\$ 702,322	\$ 8,397,784	\$ 9,370,436	\$ 1,745,752	\$ 891,880	\$ 1,135,960	\$ 901,289	\$ 542,821	\$ 48,626,125
Summer Customer	\$ 305,379	\$ 9,456,517	\$ 279,409	\$ 2,564,728	\$ 1,504,728	\$ 178,232	\$ 373,280	\$ 273,071	\$ 121,484	\$ 99,208	\$ 15,156,037
Summer Volumetric	\$ 77,388	\$ 3,272,840	\$ 94,196	\$ 1,005,210	\$ 1,947,431	\$ 200,849	\$ 293,309	\$ 393,633	\$ 269,271	\$ 248,264	\$ 7,802,392
Summer Total	\$ 382,767	\$ 12,729,358	\$ 373,605	\$ 3,569,938	\$ 3,452,159	\$ 379,082	\$ 666,589	\$ 666,704	\$ 390,756	\$ 347,472	\$ 22,958,429
Total	\$ 845,921	\$ 37,204,085	\$ 1,075,927	\$ 11,967,722	\$ 12,822,595	\$ 2,124,834	\$ 1,558,469	\$ 1,802,664	\$ 1,292,045	\$ 890,293	\$ 71,584,555
			\$ (1,614,079)								

R-4 Revenue Shortfall (Difference of R-4 revenues and R-3 and R-4 rates)	
	R-4
Winter Customer	\$ 426,586
Winter Volumetric	\$ 627,054
Winter Total	\$ 1,053,640
Summer Customer	\$ 419,114
Summer Volumetric	\$ 141,324
Summer Total	\$ 560,438
Total	\$ 1,614,079

Customer Counts (EnergyNorth + Keene + Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter	21,338	436,874	32,171	55,371	10,618	293	8,189	1,967	192	159	567,172
Summer	21,354	428,832	31,607	54,392	10,437	286	8,129	1,936	190	155	557,319
Total Sales	42,693	865,706	63,778	109,763	21,055	579	16,319	3,903	382	314	1,124,491

Therms (EnergyNorth - Weather Normalized + Keene - Actual + Concord Steam Adj.)											
	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	31,438,785	2,340,045	4,116,219	9,105,122	-	602,664	1,867,762	-	-	49,470,597
Tail	528,420	12,983,479	785,409	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235
Winter	528,420	44,422,264	3,125,454	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832
Head	-	7,336,561	546,937	662,180	2,769,333	-	417,814	1,499,636	-	-	13,232,461
Tail	243,550	2,375,438	153,406	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	25,719,855
Summer	243,550	9,711,998	700,343	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	38,952,316
Total Sales	771,970	54,134,262	3,825,797	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Indirect Gas Costs Analysis

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Attachment RATES-6  
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Line	Description	Residential			Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total	Explanation
		Non Heat R-1	Heat R-3	Low Income Heat R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	LP and LNG Costs											\$ 840,021	FCOS
2	Winter Sales Volumes	523,777	43,485,678	3,334,209	13,579,065	11,729,296	658,182	1,699,901	1,495,204	416,974	721,204	77,643,492	Company Records
3	Unit Cost in COGC											\$ 0.01080	Line 1 / Line 2
4	Class Revenues	\$ 5,657	\$ 469,645	\$ 36,009	\$ 146,654	\$ 126,676	\$ 7,108	\$ 18,359	\$ 16,148	\$ 4,503	\$ 7,789	\$ 838,550	Line 2 x Line 3
5													
6	Bad Debt Costs											\$ 7,645	FCOS
7	Annual Sales Volumes	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873	Company Records
8	Unit Cost in COGC											\$ 0.00010	Line 6 / Line 7
9	Class Revenues	\$ 77	\$ 5,309	\$ 404	\$ 1,561	\$ 1,424	\$ 42	\$ 254	\$ 231	\$ 55	\$ 98	\$ 9,455	Line 7 x Line 8
10													
11	Gas Working Capital											\$ -	FCOS
12	Annual Sales Volumes	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873	Company Records
13	Unit Cost in COGC											\$ -	Line 11 / Line 12
14	Class Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 12 x Line 13
15													
16	Other A&G and Misc.											\$ 425,622	FCOS
17	Annual Sales Volumes	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873	Company Records
18	Unit Cost in COGC											\$ 0.00450	Line 16 / Line 17
19	Class Revenues	\$ 3,474	\$ 238,909	\$ 18,181	\$ 70,236	\$ 64,080	\$ 1,880	\$ 11,427	\$ 10,385	\$ 2,495	\$ 4,393	\$ 425,461	Line 17 x Line 18
20													
21	Total Indirect Costs	\$ 9,208	\$ 713,863	\$ 54,595	\$ 218,451	\$ 192,181	\$ 9,030	\$ 30,040	\$ 26,764	\$ 7,053	\$ 12,280	\$ 1,273,465	Σ Lines 4,9,14,19
22													
23	Total from FCOS											\$ 1,273,288	FCOS
24	Variance												
25	\$s											\$ 177	Line 21 - Line 23
26	%											0.01%	Line 25 / Line 23

Line	Currently effective			Rate case		
	2017 Summer COG Filing	2016-2017 Winter COG Filing		Summer	Winter	
31	LP and LNG Costs	\$ -	\$ 1,980,428		\$ 840,021	
32	Bad Debt Costs	14,562	66,890	81,452	1,367	\$ 7,645
33	Gas Working Capital					
34	Other A&G and Misc.	2,355	10,815	13,170	76,094	\$ 425,622
35	Total Indirect Costs	\$ 16,917	\$ 2,058,133		\$ 77,461	\$ 1,195,827
36						
37	Volumes	16,903,381	77,643,492	94,546,873	16,903,381	77,643,492
38	Indirect Gas Rate	\$ 0.0010	\$ 0.0265		\$ 0.0046	\$ 0.0154

COG Adder for Rate Case	
Summer	Winter
\$ 0.0036	\$ (0.0111)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
RDM Revenue per Customer

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Workpaper DECPL-9  
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Line		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Total C&I (L)	Company Total (M)	Explanation (N)
		Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)			
1	Customer Bill Count														
2															
3	Winter Customers	21,338	436,874	32,171	469,045	55,371	10,618	293	8,189	1,967	192	159	76,789	567,172	Att RATES-5, Line 16
4	Summer Customers	21,354	428,832	31,607	460,440	54,392	10,437	286	8,129	1,936	190	155	75,525	557,319	Att RATES-5, Line 17
5	Total Customers	42,693	865,706	63,778	929,484	109,763	21,055	579	16,319	3,903	382	314	152,314	1,124,491	Att RATES-5, Line 18
6	Base Rates Revenues														
7	Sales														
8	Customer Charge Revenues														
9	Winter	\$317,516	\$6,500,679	\$191,481	\$6,692,160	\$3,054,534	\$1,757,165	\$207,785	\$451,754	\$325,520	\$140,478	\$116,042	\$6,053,277	\$13,062,953	Att RATES-5, Line 145
10	Summer	\$317,755	\$6,381,027	\$188,127	\$6,569,154	\$3,000,488	\$1,727,303	\$203,310	\$448,448	\$320,412	\$138,578	\$113,167	\$5,951,706	\$12,838,615	Att RATES-5, Line 146
11	Delivery Quantities														
12	Winter	\$195,826	\$24,209,543	\$681,332	\$24,890,875	\$6,356,621	\$8,855,917	\$1,783,604	\$514,822	\$879,102	\$887,627	\$503,157	\$19,780,851	\$44,867,551	Att RATES-5, Line 148
13	Summer	\$90,256	\$5,292,910	\$152,671	\$5,445,581	\$1,092,318	\$2,189,792	\$229,110	\$277,536	\$381,962	\$307,159	\$283,196	\$4,761,074	\$10,296,911	Att RATES-5, Line 149
14	Plus Low Income Revenue Shortfall			\$1,820,418	\$1,820,418									\$1,820,418	Att RATES-5, Line 138
15															
16	Total Base Revenues (R-4 revs at R-3 Rates)	\$921,352	\$42,384,159	\$3,034,029	\$45,418,188	\$13,503,961	\$14,530,178	\$2,423,809	\$1,692,560	\$1,906,996	\$1,473,842	\$1,015,562	\$36,546,907	\$82,886,448	Σ lines 8 to 15
17	Winter (R-4 revs at R-4 Rates)	\$513,341	\$30,710,222	\$872,813	\$31,583,036	\$9,411,155	\$10,613,082	\$1,991,389	\$966,576	\$1,204,622	\$1,028,105	\$619,199	\$25,834,127	\$57,930,504	Line 9 + Line 12
18	Summer (R-4 revs at R-4 Rates)	\$408,011	\$11,673,937	\$340,798	\$12,014,735	\$4,092,806	\$3,917,095	\$432,420	\$725,984	\$702,374	\$445,737	\$396,363	\$10,712,780	\$23,135,526	Line 10 + Line 13
19	Total Base Revenues (R-4 revs at R-4 Rates)	\$921,352	\$42,384,159	\$1,213,612	\$43,597,771	\$13,503,961	\$14,530,178	\$2,423,809	\$1,692,560	\$1,906,996	\$1,473,842	\$1,015,562	\$36,546,907	\$81,066,030	Σ lines 17 to 18
20	Plus Low Income Revenue Shortfall	\$0	\$0	\$1,820,418	\$1,820,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,820,418	Line 14
21	Total Base Revenues (Incl LI Revenue Shortfall Ties to Ln 16)	\$921,352	\$42,384,159	\$3,034,029	\$45,418,188	\$13,503,961	\$14,530,178	\$2,423,809	\$1,692,560	\$1,906,996	\$1,473,842	\$1,015,562	\$36,546,907	\$82,886,448	Σ lines 19 to 20
22	Revenue per Customer														
23	Winter Base Revenues (R-4 revs at R-4 Rates)	\$513,341			\$31,583,036								\$25,834,127		line 17
24	Summer Base Revenues (R-4 revs at R-4 Rates)	\$408,011			\$12,014,735								\$10,712,780		line 18
25	Average Customers														
26	Winter	3,556			78,174								12,798		line 3 / 6
27	Summer	3,559			76,740								12,588		line 4 / 6
28	RDM Target Revenue per customer														
29	Winter	\$144.34			\$404.01								\$2,018.59		Line 23 / Line 26
30	Summer	\$114.64			\$156.56								\$851.06		Line 24 / Line 27
31	Company Total Delivery Quantities														
32	Company Total Winter Delivery Quantities	528,420	44,422,264	3,125,454	47,547,718	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	74,499,694	122,575,832	Att RATES-5, Line 20
33	Head block	0	31,438,785	2,340,045	33,778,830	4,116,219	9,105,122	0	602,664	1,867,762	0	0	15,691,767	49,470,597	Att RATES-5, Line 21
34	Tail Block	528,420	12,983,479	785,409	13,768,888	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	58,807,927	73,105,235	Att RATES-5, Line 22
35	Company Total Summer Delivery Quantities	243,550	9,711,998	700,343	10,412,341	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	28,296,426	38,952,316	Att RATES-5, Line 23
36	Head block	0	7,336,561	546,937	7,883,498	662,180	2,769,333	0	417,814	1,499,636	0	0	5,348,963	13,232,461	Att RATES-5, Line 24
37	Tail Block	243,550	2,375,438	153,406	2,528,843	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	22,947,463	25,719,855	Att RATES-5, Line 25
38	Company Total Delivery Quantities	771,970	54,134,262	3,825,797	57,960,059	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	102,796,119	161,528,148	Att RATES-5, Line 26



**Liberty Utilities (EnergyNorth Natural Gas) Corp  
Residential Low Income Assistance Program (RLIAP)  
Revenue Shortfall at Current Rates**

		Heat R-3 (A)	Low Income Heat R-4 (B)	Difference (C)
1	Customer Count			
2	Sales			
3	Winter Customers		32,171	
4	Summer Customers		31,607	
5	Head Block Winter Normal therms		2,340,045	
6	Tail Block Winter Normal therms		785,409	
7	Head Block Summer Normal therms		546,937	
8	Tail Block Summer Normal therms		153,406	
9	Currently Effective Base Rates			
10	Customer Charge	\$ 22.10	\$ 8.84	
11	Head Block Winter Per Therm Charge	\$ 0.3495	\$ 0.1398	
12	Tail Block Winter Per Therm Charge	\$ 0.2892	\$ 0.1156	
13	Head Block Summer Per Therm Charge	\$ 0.3495	\$ 0.1398	
14	Tail Block Summer Per Therm Charge	\$ 0.2892	\$ 0.1156	
15	Currently Effective Base Revenues			
16	Winter Customer Charge	\$ 710,977	\$ 284,391	\$ 426,586
17	Summer Customer Charge	\$ 698,524	\$ 279,409	\$ 419,114
18	Winter Head Block Per Therm Charge	\$ 817,846	\$ 327,138	\$ 490,707
19	Winter Tail Block Per Therm Charge	\$ 227,140	\$ 90,793	\$ 136,347
20	Summer Head Block Per Therm Charge	\$ 191,155	\$ 76,462	\$ 114,693
21	Summer Tail Block Per Therm Charge	\$ 44,365	\$ 17,734	\$ 26,631
22	Total Winter Revenues	\$ 1,755,963	\$ 702,322	\$ 1,053,640
23	Total Summer Revenues	\$ 934,043	\$ 373,605	\$ 560,438
24	Totals	\$ 2,690,006	\$ 1,075,927	\$ 1,614,079



Testimony Table 1

Operating Revenues - Summary of Adjustments					
Line No.	Description	EnergyNorth (A)	Keene (B)	Total (C)	Source (D)
1	<b>Calendar Operating Revenue</b>	\$ 68,990,067	\$ 1,422,605	\$ 70,412,672	Annual Reports, p. 28 and 50
2	<u>Less:</u>				
3	Booked-to-Calculated Revenue Proof Difference	\$ 5,765	\$ -	\$ 5,765	RATES-1
4	Other Non-Recurring Billing Adjustments	\$ 10,203	\$ (28,285)	\$ (18,083)	Company data
5	Actual Unbilled Revenue	\$ (2,269,372)	\$ (62,485)	\$ (2,331,857)	Annual Report
6		\$ (2,253,404)	\$ (90,771)	\$ (2,344,174)	L3+L4+L5
7					
8	<b>Cycle Operating Revenue</b>	\$ 66,736,663	\$ 1,331,835	\$ 68,068,498	L1+L6 (See also RATES-3 p. 1 of 4)
9	<u>Add:</u>				
10	Normalized Unbilled Revenues	\$ 121,530	\$ -	\$ 121,530	RATES-3 p. 1 of 4
11	Normalization Adjustment	\$ 1,987,559	\$ -	\$ 1,987,559	RATES-3, p. 2 of 4
12	Annualization Adjustment	\$ 98,531	\$ -	\$ 98,531	RATES-3, p. 3 of 4
13	Concord Steam Adjustment	\$ 378,886	\$ -	\$ 378,886	Table 2
14		\$ 2,586,506	\$ -	\$ 2,586,506	L10+L11+L12+L13
15					
16	<b>Calendar Month Normal Revenue at Current Rates</b>	<b>\$ 69,323,169</b>	<b>\$ 1,331,835</b>	<b>\$ 70,655,003</b>	L8+L14

Testimony Table 2

Concord Steam Test Year Sales, Customers and Revenues Adjustment			
Description	Revenues	Bills	Therms
Remove: Concord Steam (Actual)	\$ (281,849)	(24)	(1,512,914)
Add: Direct-Fired Customer Conversions (Annualized)			
Rate G-41	\$ 185,927	1,536	386,383
Rate G-42	\$ 367,304	420	1,149,937
Rate G-43	\$ 107,505	36	399,904
	\$ 660,735	1,992	1,936,225
<b>Net</b>	<b>\$ 378,886</b>	<b>1,968</b>	<b>423,310</b>



**EnergyNorth TY Calendar Month Weather Normalized Revenues at July 2016 Rates + Keene Actual Revenue at July 2016 Rates + Adjustment for Concord Steam + EOY Adjustment**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter Customer Revenues	\$ 308,711	\$ 9,627,682	\$ 284,391	\$ 2,610,243	\$ 1,531,178	\$ 182,155	\$ 378,943	\$ 277,641	\$ 123,150	\$ 101,728	\$ 15,425,822
Winter Volumetric Revenues	154,443	14,847,045	417,932	5,787,541	7,839,257	1,563,598	512,937	858,318	778,139	441,093	33,200,304
Winter Total Revs	\$ 463,154	\$ 24,474,727	\$ 702,322	\$ 8,397,784	\$ 9,370,436	\$ 1,745,752	\$ 891,880	\$ 1,135,960	\$ 901,289	\$ 542,821	\$ 48,626,125

Summer Customer Revenues	\$ 305,379	\$ 9,456,517	\$ 279,409	\$ 2,564,728	\$ 1,504,728	\$ 178,232	\$ 373,280	\$ 273,071	\$ 121,484	\$ 99,208	\$ 15,156,037
Summer Volumetric Revenues	77,388	3,272,840	94,196	1,005,210	1,947,431	200,849	293,309	393,633	269,271	248,264	7,802,392
Summer Total revs	\$ 382,767	\$ 12,729,358	\$ 373,605	\$ 3,569,938	\$ 3,452,159	\$ 379,082	\$ 666,589	\$ 666,704	\$ 390,756	\$ 347,472	\$ 22,958,429

**Customer Counts (EnergyNorth + Keene + Concord Steam Adj. + EOY Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Winter	21,338	436,874	32,171	55,371	10,618	293	8,189	1,967	192	159	567,172
Summer	21,354	428,832	31,607	54,392	10,437	286	8,129	1,936	190	155	557,319
Total Customers	42,693	865,706	63,778	109,763	21,055	579	16,319	3,903	382	314	1,124,491

**Therms (EnergyNorth + Keene + Concord Steam Adj. + EOY Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	31,438,785	2,340,045	4,116,219	9,105,122	-	602,664	1,867,762	-	-	49,470,597
Tail	528,420	12,983,479	785,409	14,797,057	18,652,125	7,055,947	1,978,635	2,833,947	5,426,355	8,063,862	73,105,235
Winter	528,420	44,422,264	3,125,454	18,913,276	27,757,246	7,055,947	2,581,299	4,701,709	5,426,355	8,063,862	122,575,832

Head	-	7,336,561	546,937	662,180	2,769,333	-	417,814	1,499,636	-	-	13,232,461
Tail	243,550	2,375,438	153,406	2,609,941	3,834,560	1,982,719	923,660	1,323,690	3,913,829	8,359,063	25,719,855
Summer	243,550	9,711,998	700,343	3,272,121	6,603,893	1,982,719	1,341,474	2,823,326	3,913,829	8,359,063	38,952,316
Total Annual Therms	771,970	54,134,262	3,825,797	22,185,397	34,361,139	9,038,666	3,922,774	7,525,035	9,340,183	16,422,925	161,528,148

**Sales Therms (EnergyNorth + Keene + Concord Steam Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	38,031,133	3,050,575	3,905,514	6,108,028	-	753,729	1,463,005	-	-	53,311,984
Tail	771,970	15,059,766	989,694	11,702,478	8,132,075	417,755	1,785,697	844,859	554,339	976,255	41,234,889
Total Annual Therms	771,970	53,090,899	4,040,268	15,607,992	14,240,103	417,755	2,539,426	2,307,865	554,339	976,255	94,546,873

**Winter Sales Therms (EnergyNorth + Keene + Concord Steam Adj. + EOY Adj.)**

	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Head	-	30,774,960	2,499,252	3,395,246	4,756,979	-	457,174	839,213	-	-	42,722,825
Tail	523,777	12,710,718	834,957	10,183,819	6,972,317	658,182	1,242,727	655,991	416,974	721,204	34,920,667
Total Winter	523,777	43,485,678	3,334,209	13,579,065	11,729,296	658,182	1,699,901	1,495,204	416,974	721,204	77,643,492

Staff 8-17:	R-1	R-3	R-4	G-41	G-42	G-43	G-51	G-52	G-53	G-54	Total
Annualization Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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HEADBLOCK + TAILBLOCK																
2016 Calendar BF Volume Headblock + Tailblock Normal																
	SAT Jan-16	SAT Feb-16	SAT Mar-16	SAT Apr-16	SAT May-16	SAT Jun-16	SAT Jul-16	SAT Aug-16	SAT Sep-16	SAT Oct-16	SAT Nov-16	SAT Dec-16	SAT Total	SAT Winter	SAT Summer	
R-1	\$	95,752	88,310	74,676	54,031	43,331	35,316	27,072	29,974	47,107	64,726	92,550	684,733	474,046	210,687	
R-3	\$	9,973,209	8,587,608	7,063,602	4,064,033	2,250,389	1,385,529	981,720	1,062,853	1,285,877	2,698,818	5,233,512	43,341,510	9,563,186	9,563,186	
R-4	\$	750,035	674,010	587,812	392,888	211,564	101,491	69,852	71,327	81,344	170,311	338,940	3,354,209	706,059	706,059	
Total Resid.	\$	10,822,996	9,349,928	7,725,890	4,459,925	2,562,285	1,522,336	1,081,281	1,397,195	2,914,236	5,637,078	9,162,922	57,649,698	17,148,766	10,499,933	
G-41	\$	4,218,007	3,682,135	2,916,515	1,576,736	830,323	438,416	274,288	274,421	388,587	898,291	1,963,743	3,438,131	20,899,593	17,795,266	3,104,327
G-42	\$	5,917,326	5,073,340	4,210,342	2,542,329	1,591,660	964,199	605,846	593,131	849,418	1,789,251	3,252,740	5,102,099	32,452,491	26,088,785	6,363,706
G-43	\$	1,754,428	1,573,383	1,238,519	897,792	633,869	359,534	252,071	262,751	359,054	729,084	1,074,304	1,434,809	10,705,097	8,077,305	2,627,262
G-51	\$	532,805	457,401	360,314	291,780	230,740	188,075	177,447	184,064	196,442	380,012	341,341	488,937	3,760,019	2,498,238	1,261,781
G-52	\$	843,624	773,027	608,651	572,888	484,169	391,271	414,869	420,288	598,027	700,175	863,937	7,150,251	4,452,263	2,688,187	
G-53	\$	1,198,303	991,548	897,306	699,286	607,778	564,455	626,112	674,060	851,862	981,624	1,115,825	9,984,254	5,870,602	4,013,652	
G-54	\$	1,654,674	1,142,457	891,405	1,064,537	1,032,381	1,195,118	1,456,169	1,603,301	1,705,987	1,969,684	1,694,279	18,259,760	8,307,000	8,952,751	
G-63	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total CH	\$	16,119,197	13,639,373	11,338,597	7,762,372	5,457,618	4,180,692	3,719,449	3,958,149	4,592,837	7,107,321	9,908,902	14,273,192	102,111,965	73,095,299	29,016,667
Total All	\$	26,945,193	23,043,306	19,064,546	12,213,324	7,965,903	5,793,028	4,799,048	5,039,431	5,996,032	10,022,157	15,545,581	23,436,114	159,781,693	129,245,694	39,516,599
TOTAL REVENUE																
2016 Calendar BF Base Normal Revenue Adjusted																
	SAT Jan-16	SAT Feb-16	SAT Mar-16	SAT Apr-16	SAT May-16	SAT Jun-16	SAT Jul-16	SAT Aug-16	SAT Sep-16	SAT Oct-16	SAT Nov-16	SAT Dec-16	SAT Total	SAT Winter	SAT Summer	
R-1	\$	20,130	17,821	15,070	10,304	5,627	4,643	3,640	3,640	9,506	13,062	18,677	138,179	85,663	42,517	
R-3	\$	3,302,528	2,796,465	2,261,252	1,360,661	754,012	493,039	331,493	334,095	436,455	890,997	1,700,915	2,861,202	17,591,156	14,363,064	3,208,092
R-4	\$	100,155	88,621	79,070	53,495	28,450	13,424	8,474	9,746	11,169	22,715	44,134	80,442	540,879	446,916	94,962
Total Resid.	\$	3,422,813	2,962,907	2,455,431	1,424,060	791,211	479,590	349,304	346,995	455,653	923,218	1,754,111	2,960,321	18,270,214	14,924,643	3,345,571
G-41	\$	1,244,056	1,066,056	842,593	481,316	252,195	125,247	79,702	80,101	112,324	259,787	572,362	1,034,005	6,148,742	5,239,387	909,365
G-42	\$	1,654,660	1,386,145	1,147,120	744,886	422,623	272,354	177,768	177,266	253,101	516,419	914,625	1,465,245	9,731,691	1,949,891	228,487
G-43	\$	398,761	348,662	296,616	168,951	64,211	40,068	25,535	26,617	35,271	73,947	137,856	219,051	1,789,051	265,648	265,648
G-51	\$	52,711	44,111	35,559	28,659	15,701	10,000	5,300	5,300	13,571	30,675	50,509	61,304	86,564	436,251	228,487
G-52	\$	139,476	125,095	110,343	94,805	80,273	48,880	35,722	37,086	50,722	71,086	117,210	142,203	1,048,051	729,951	319,189
G-53	\$	187,837	142,188	128,674	112,741	97,423	81,815	38,834	43,076	46,375	58,615	100,024	151,781	847,844	574,391	276,139
G-54	\$	224,995	160,791	130,602	106,495	92,348	67,415	35,665	39,929	50,687	60,900	100,080	150,290	944,393	585,897	265,887
G-63	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total CH	\$	3,782,031	3,207,050	2,640,664	1,764,011	944,058	595,811	444,270	457,381	585,136	1,088,972	2,122,625	3,305,997	20,917,096	16,802,969	4,115,627
Total All	\$	7,204,844	6,199,958	5,096,096	3,188,071	1,735,269	1,075,401	799,855	806,085	1,049,789	2,012,189	3,889,736	6,266,017	39,187,910	31,726,712	7,461,198

HEADBLOCK + TAILBLOCK																
2016 Calendar BF Volume Headblock + Tailblock Normal																
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Total	Sales Winter	Sales Summer	
R-1	\$	95,752	88,310	74,676	54,031	43,331	35,316	27,072	25,974	47,107	64,726	92,550	684,733	474,046	210,687	
R-3	\$	9,973,209	8,587,608	7,063,602	4,064,033	2,250,389	1,385,529	981,720	962,853	1,285,877	2,698,818	5,233,512	43,341,510	9,563,186	9,563,186	
R-4	\$	750,035	674,010	587,812	392,888	21,564	101,491	69,992	71,307	81,344	107,318	338,480	590,824	420,288	3,334,250	796,706
Total Real	\$	10,728,036	9,149,528	7,725,090	4,450,954	2,500,284	1,522,336	1,062,712	1,050,231	1,397,196	2,914,336	5,857,957	9,162,922	57,466,698	14,716,796	14,716,796
G-1	\$	3,125,208	2,854,722	2,504,180	1,102,061	648,894	260,020	163,022	171,258	278,078	1,368,436	2,483,590	14,808,101	12,827,504	1,282,504	1,282,504
G-2	\$	2,497,958	2,197,760	1,871,086	862,852	575,831	263,833	217,399	234,915	317,259	1,251,056	2,086,100	12,803,120	10,597,972	1,282,504	1,282,504
G-3	\$	309,969	248,072	207,068	119,466	74,743	27,008	22,711	25,644	26,645	140,027	275,806	1,328,969	1,280,266	1,280,266	1,280,266
G-4	\$	304,500	248,072	185,143	102,329	64,743	27,008	22,711	25,644	26,645	113,559	213,588	1,328,969	1,280,266	1,280,266	1,280,266
G-5	\$	206,660	142,140	125,544	68,014	33,879	11,585	10,054	10,336	11,451	163,342	188,996	282,623	1,080,000	1,308,922	729,729
G-6	\$	62,796	46,866	40,009	20,400	10,899	3,741	3,259	3,318	3,629	38,349	45,239	72,621	288,922	308,922	288,922
G-4	\$	160,646	124,240	146,640	111,526	72,780	42,342	30,916	30,342	30,609	42,343	48,546	100,592	276,255	721,204	255,704
Total CI	\$	6,748,469	5,878,737	4,679,376	2,727,575	1,586,839	693,216	654,709	684,826	862,635	2,919,738	3,321,672	55,955,540	35,242,952	28,338,368	6,403,403
Total All	\$	17,611,465	15,135,664	12,405,265	7,178,527	4,092,124	2,425,553	1,735,308	1,765,088	2,259,830	4,133,994	8,879,720	149,846,462	82,971,750	75,858,134	16,003,800

TOTAL REAL																
2016 Calendar BF Volume Headblock + Tailblock Normal Revenue Adjusted																
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Total	Sales Winter	Sales Summer	
R-1	\$	95,752	88,310	74,676	54,031	43,331	35,316	27,072	25,974	47,107	64,726	92,550	684,733	474,046	210,687	
R-3	\$	3,302,528	2,796,465	2,361,262	1,350,061	754,012	419,127	331,409	334,095	436,465	890,997	1,700,915	2,681,202	37,791,156	14,383,064	3,328,328
R-4	\$	10,155	88,621	79,070	53,495	28,485	13,424	8,474	9,746	11,449	12,701	54,534	80,442	54,875	46,956	94,4
Total Real	\$	3,422,890	2,974,791	2,453,948	1,437,616	877,428	462,568	346,561	378,340	468,596	954,147	1,847,785	2,766,880	41,639,491	14,444,086	3,383,756
G-1	\$	928,957	798,637	615,265	343,992	206,805	72,787	47,834	47,872	68,362	370,601	454,667	760,251	4,425,773	3,841,408	583,383
G-2	\$	722,881	592,656	470,249	303,683	175,812	94,049	68,263	72,115	110,192	201,885	369,403	620,415	4,391,749	3,079,384	712,712
G-3	\$	145,974	105,974	87,121	47,321	27,008	9,746	9,746	9,746	9,746	6,374	19,400	32,247	310,400	310,400	310,400
G-4	\$	62,796	46,866	40,009	20,400	10,899	3,741	3,259	3,318	3,629	38,349	45,239	72,621	288,922	308,922	288,922
G-5	\$	147,722	46,241	37,073	30,089	12,798	14,307	13,789	14,309	15,991	22,230	38,418	49,873	377,349	239,158	196,788
G-6	\$	43,793	30,007	22,330	8,467	4,500	1,500	1,077	1,126	1,057	2,008	4,600	5,527	25,465	30,794	29,794
G-4	\$	92,970	8,110	7,802	6,100	2,298	1,290	918	901	969	1,261	2,655	5,502	37,025	39,460	7,7
Total CI	\$	1,848,855	1,544,038	1,120,824	751,863	402,664	219,753	154,211	160,025	211,592	436,140	885,521	1,564,254	9,410,799	7,832,375	1,493,725
Total All	\$	5,272,668	4,449,945	3,686,255	2,196,923	1,110,093	615,363	506,806	509,349	687,244	1,359,367	2,647,632	4,152,995	27,861,013	22,727,018	5,182,828
TOTAL REAL																
2016 Calendar BF Base Normal Revenue Adjusted																
	Sales Jan-16	Sales Feb-16	Sales Mar-16	Sales Apr-16	Sales May-16	Sales Jun-16	Sales Jul-16	Sales Aug-16	Sales Sep-16	Sales Oct-16	Sales Nov-16	Sales Dec-16	Sales Total	Sales Winter	Sales Summer	
R-1	\$	67,617	61,512	61,717	58,482	55,176	52,190	51,919	49,395	54,708	58,426	88,337	65,007	694,481	372,671	321,771
R-2	\$	1,036,899	726,028	591,668	2,037,619	3,380,865	2,186,119	1,821,119	1,821,119	2,282,119	2,282,119	2,282,119	18,640,119	995,040	3,860,281	426,119
R-4	\$	156,929	147,714	124,159	91,772	74,441	55,213	51,539	50,840	58,991	75,963	96,467	131,561	1,118,686	73,702	364,764
Total Real	\$	5,179,194	4,509,458	4,141,994	3,093,279	2,446,661	2,103,731	1,999,941	1,932,019	2,201,734	2,664,524	3,370,829	4,569,233	55,139,619	24,813,966	3,135,325
G-1	\$	1,263,766	1,146,211	965,037	673,466	512,001	203,423	380,687	372,862	439,850	544,631	791,200	1,107,364	8,877,876	5,924,043	2,053,043
G-2	\$	612,812	525,669	425,669	252,323	151,219	71,916	58,006	58,006	86,016	106,016	106,016	1,007,016	5,924,043	5,924,043	5,924,043
G-3	\$	78,900	69,783	54,656	37,328	17,175	10,412	14,379	11,397	13,280	18,183	42,509	73,031	440,673	303,517	87,787
G-4	\$	110,689	79,028	61,868	37,038	20,865	10,631	65,197	27,100	83,145	49,797	102,641	995,040	3,860,281	426,119	426,119
G-5	\$	16,094	60,657	58,729	50,966	37,004	14,710	34,470	33,677	37,415	44,063	66,366	70,599	593,150	363,310	219,210
G-6	\$	12,983	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697	2,697
G-4	\$	12,094	11,128	11,220	9,475	4,218	3,256	2,178	3,400	2,938	4,436	5,945	8,885	75,275	58,601	20,201
Total CI	\$	2,422,962	2,125,080	1,801,465	1,290,720	957,777	744,327	697,781	693,433	800,371	1,046,537	1,406,914	2,119,475	16,157,954	11,209,727	4,148,448
Total All	\$	7,551,266	6,634,538	5,943,459	4,389,999	3,932,434	2,848,058	2,696,822	2,615,451	3,017,162	3,872,145	6,288,780	54,297,652	36,023,714	28,988,274	5,188,274



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-1 : RESIDENTIAL NON-HEATING

Line	Use per Month (therms)	Present Rates						Proposed Rates					
		Winter			Summer			Winter			Summer		
1		Cost of Gas	\$0.7162	\$0.4368	LDAC	\$0.0856	Customer charge	\$16.88	Sales rate	First Block Size	0	0	
2		Block 1	\$0.2231	\$0.2231	Block 2	\$0.2231	Block 1	\$0.3706	\$0.3706	Block 2	\$0.3706	\$0.3706	
3		Block 2	\$0.2231	\$0.2231	Block 1	\$0.3706	\$0.3706	Block 2	\$0.3706	\$0.3706			
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Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-3 : RESIDENTIAL HEATING

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7162	\$0.4368	Cost of Gas			\$0.7051	\$0.4404
LDAC			\$0.0856		LDAC			\$0.0984	
Customer charge			\$24.43		Customer charge			\$14.88	
Sales rate					Sales rate				
First Block Size			100	20	First Block Size			100	20
Block 1			\$0.3863	\$0.3863	Block 1			\$0.5450	\$0.5450
Block 2			\$0.3197	\$0.3197	Block 2			\$0.5450	\$0.5450

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$24.43	\$0.00	\$24.43	\$24.43	\$0.00	\$24.43	\$14.88	\$0.00	\$14.88	\$14.88	\$0.00	\$14.88	-\$9.55	-39.1%	-\$9.55	-39.1%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$28.29	\$8.02	\$36.31	\$28.29	\$5.22	\$33.52	\$20.33	\$8.03	\$28.36	\$20.33	\$5.39	\$25.72	-\$7.95	-21.9%	-\$7.80	-23.3%	\$3.6311	\$3.3517	\$2.8365	\$2.5718
25	\$34.09	\$20.05	\$54.13	\$33.75	\$13.06	\$46.81	\$28.50	\$20.09	\$48.59	\$28.50	\$13.47	\$41.97	-\$5.54	-10.2%	-\$4.84	-10.3%	\$2.1653	\$1.8726	\$1.9437	\$1.6790
50	\$43.75	\$40.09	\$83.84	\$41.75	\$26.12	\$67.87	\$42.13	\$40.17	\$82.30	\$42.13	\$26.94	\$69.07	-\$1.53	-1.8%	\$1.20	1.8%	\$1.6767	\$1.3573	\$1.6461	\$1.3814
75	\$53.40	\$60.14	\$113.54	\$49.74	\$39.18	\$88.92	\$55.75	\$60.26	\$116.02	\$55.75	\$40.41	\$96.16	\$2.48	2.2%	\$7.24	8.1%	\$1.5138	\$1.1856	\$1.5469	\$1.2822
100	\$63.06	\$80.18	\$143.24	\$57.73	\$52.24	\$109.97	\$69.38	\$80.35	\$149.73	\$69.38	\$53.88	\$123.26	\$6.49	4.5%	\$13.29	12.1%	\$1.4324	\$1.0997	\$1.4973	\$1.2326
125	\$71.05	\$100.23	\$171.28	\$65.72	\$65.30	\$131.02	\$83.00	\$100.44	\$183.44	\$83.00	\$67.35	\$150.35	\$12.16	7.1%	\$19.33	14.8%	\$1.3702	\$1.0482	\$1.4675	\$1.2028
150	\$79.05	\$120.27	\$199.32	\$73.72	\$78.36	\$152.08	\$96.63	\$120.52	\$217.15	\$96.63	\$80.82	\$177.45	\$17.84	8.9%	\$25.37	16.7%	\$1.3288	\$1.0138	\$1.4477	\$1.1830
175	\$87.04	\$140.32	\$227.35	\$81.71	\$91.42	\$173.13	\$110.25	\$140.61	\$250.86	\$110.25	\$94.29	\$204.54	\$23.51	10.3%	\$31.41	18.1%	\$1.2992	\$0.9893	\$1.4335	\$1.1688
200	\$95.03	\$160.36	\$255.39	\$89.70	\$104.48	\$194.18	\$123.88	\$160.70	\$284.58	\$123.88	\$107.76	\$231.64	\$29.19	11.4%	\$37.45	19.3%	\$1.2770	\$0.9709	\$1.4229	\$1.1582
225	\$103.02	\$180.41	\$283.43	\$97.69	\$117.54	\$215.23	\$137.50	\$180.79	\$318.29	\$137.50	\$121.23	\$258.73	\$34.86	12.3%	\$43.50	20.2%	\$1.2597	\$0.9566	\$1.4146	\$1.1499
250	\$111.02	\$200.45	\$311.47	\$105.69	\$130.60	\$236.29	\$151.13	\$200.87	\$352.00	\$151.13	\$134.70	\$285.83	\$40.54	13.0%	\$49.54	21.0%	\$1.2459	\$0.9451	\$1.4080	\$1.1433
275	\$119.01	\$220.50	\$339.50	\$113.68	\$143.66	\$257.34	\$164.75	\$220.96	\$385.71	\$164.75	\$148.17	\$312.92	\$46.21	13.6%	\$55.58	21.6%	\$1.2346	\$0.9358	\$1.4026	\$1.1379
300	\$127.00	\$240.54	\$367.54	\$121.67	\$156.72	\$278.39	\$178.38	\$241.05	\$419.42	\$178.38	\$161.64	\$340.01	\$51.88	14.1%	\$61.62	22.1%	\$1.2251	\$0.9280	\$1.3981	\$1.1334
350	\$142.99	\$280.63	\$423.62	\$137.66	\$182.84	\$320.50	\$205.63	\$281.22	\$486.85	\$205.63	\$188.58	\$394.20	\$63.23	14.9%	\$73.71	23.0%	\$1.2103	\$0.9157	\$1.3910	\$1.1263
400	\$158.97	\$320.72	\$479.69	\$153.64	\$208.96	\$362.60	\$232.87	\$321.40	\$554.27	\$232.87	\$215.52	\$448.39	\$74.58	15.5%	\$85.79	23.7%	\$1.1992	\$0.9065	\$1.3857	\$1.1210
450	\$174.96	\$360.81	\$535.77	\$169.63	\$235.08	\$404.71	\$260.12	\$361.57	\$621.70	\$260.12	\$242.46	\$502.58	\$85.93	16.0%	\$97.87	24.2%	\$1.1906	\$0.8993	\$1.3815	\$1.1168
500	\$190.94	\$400.90	\$591.84	\$185.61	\$261.20	\$446.81	\$287.37	\$401.75	\$689.12	\$287.37	\$269.40	\$556.77	\$97.28	16.4%	\$109.96	24.6%	\$1.1837	\$0.8936	\$1.3782	\$1.1135
750	\$270.87	\$601.35	\$872.22	\$265.54	\$391.80	\$657.34	\$423.62	\$602.62	\$1,026.24	\$423.62	\$404.10	\$827.72	\$154.03	17.7%	\$170.38	25.9%	\$1.1630	\$0.8764	\$1.3683	\$1.1036
1,000	\$350.79	\$801.80	\$1,152.59	\$345.46	\$522.40	\$867.86	\$559.87	\$803.50	\$1,363.36	\$559.87	\$538.80	\$1,098.66	\$210.77	18.3%	\$230.80	26.6%	\$1.1526	\$0.8679	\$1.3634	\$1.0987
Percentiles																				
60	\$47.61	\$48.11	\$95.72				\$47.58	\$48.21	\$95.79				\$0.07	0.1%			\$1.5953		\$1.5965	
100	\$63.06	\$80.18	\$143.24				\$69.38	\$80.35	\$149.73				\$6.49	4.5%			\$1.4324		\$1.4973	
175	\$87.04	\$140.32	\$227.35				\$110.25	\$140.61	\$250.86				\$23.51	10.3%			\$1.2992		\$1.4335	
12				\$29.07	\$6.27	\$35.33				\$21.42	\$6.47	\$27.89			-\$7.45	-21.1%		\$2.9445		\$2.3238
20				\$32.16	\$10.45	\$42.60				\$25.78	\$10.78	\$36.56			-\$6.05	-14.2%		\$2.1302		\$1.8278
30				\$35.35	\$15.67	\$51.03				\$31.23	\$16.16	\$47.39			-\$3.63	-7.1%		\$1.7008		\$1.5798

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE R-4 : LOW INCOME RESIDENTIAL HEATING

Line	Use per Month (therms)	Present Rates						Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1		\$9.77	\$0.00	\$9.77	\$9.77	\$0.00	\$9.77	\$5.95	\$0.00	\$5.95	\$5.95	\$0.00	\$5.95	-\$3.82	-39.1%	-\$3.82	-39.1%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	0	\$11.32	\$8.02	\$19.33	\$11.32	\$5.22	\$16.54	\$8.13	\$8.03	\$16.17	\$8.13	\$5.39	\$13.52	-\$3.17	-16.4%	-\$3.02	-18.3%	\$1.9333	\$1.6539	\$1.6167	\$1.3520
3	10	\$13.63	\$20.05	\$33.68	\$13.50	\$13.06	\$26.56	\$11.40	\$20.09	\$31.49	\$11.40	\$13.47	\$24.87	-\$2.19	-6.5%	-\$1.69	-6.4%	\$1.3471	\$1.0624	\$1.2596	\$0.9949
4	25	\$17.50	\$40.09	\$57.59	\$16.69	\$26.12	\$42.81	\$16.85	\$40.17	\$57.03	\$16.85	\$26.94	\$43.79	-\$0.56	-1.0%	\$0.98	2.3%	\$1.1517	\$0.8563	\$1.1405	\$0.8758
5	50	\$21.36	\$60.14	\$81.49	\$19.89	\$39.18	\$59.07	\$22.30	\$60.26	\$82.56	\$22.30	\$40.41	\$62.71	\$1.07	1.3%	\$3.64	6.2%	\$1.0866	\$0.7876	\$1.1008	\$0.8361
6	75	\$25.22	\$80.18	\$105.40	\$23.08	\$52.24	\$75.32	\$27.75	\$80.35	\$108.10	\$27.75	\$53.88	\$81.63	\$2.70	2.6%	\$6.31	8.4%	\$1.0540	\$0.7532	\$1.0810	\$0.8163
7	100	\$28.42	\$100.23	\$128.64	\$26.28	\$65.30	\$91.58	\$33.20	\$100.44	\$133.64	\$33.20	\$67.35	\$100.55	\$5.00	3.9%	\$8.97	9.8%	\$1.0291	\$0.7326	\$1.0691	\$0.8044
8	125	\$31.61	\$120.27	\$151.88	\$29.47	\$78.36	\$107.83	\$38.65	\$120.52	\$159.18	\$38.65	\$80.82	\$119.47	\$7.30	4.8%	\$11.64	10.8%	\$1.0125	\$0.7189	\$1.0612	\$0.7965
9	150	\$34.81	\$140.32	\$175.12	\$32.67	\$91.42	\$124.09	\$44.10	\$140.61	\$184.71	\$44.10	\$94.29	\$138.39	\$9.59	5.5%	\$14.30	11.5%	\$1.0007	\$0.7091	\$1.0555	\$0.7908
10	175	\$38.00	\$160.36	\$198.36	\$35.86	\$104.48	\$140.34	\$49.55	\$160.70	\$210.25	\$49.55	\$107.76	\$157.31	\$11.89	6.0%	\$16.97	12.1%	\$0.9918	\$0.7017	\$1.0512	\$0.7865
11	200	\$41.20	\$180.41	\$221.60	\$39.06	\$117.54	\$156.60	\$55.00	\$180.79	\$235.79	\$55.00	\$121.23	\$176.23	\$14.19	6.4%	\$19.63	12.5%	\$0.9849	\$0.6960	\$1.0479	\$0.7832
12	225	\$44.39	\$200.45	\$244.84	\$42.25	\$130.60	\$172.85	\$60.45	\$200.87	\$261.32	\$60.45	\$134.70	\$195.15	\$16.48	6.7%	\$22.30	12.9%	\$0.9794	\$0.6914	\$1.0453	\$0.7806
13	250	\$47.59	\$220.50	\$268.08	\$45.45	\$143.66	\$189.11	\$65.90	\$220.96	\$286.86	\$65.90	\$148.17	\$214.07	\$18.78	7.0%	\$24.96	13.2%	\$0.9748	\$0.6877	\$1.0431	\$0.7784
14	275	\$50.78	\$240.54	\$291.32	\$48.64	\$156.72	\$205.36	\$71.35	\$241.05	\$312.40	\$71.35	\$161.64	\$232.99	\$21.08	7.2%	\$27.62	13.5%	\$0.9711	\$0.6845	\$1.0413	\$0.7766
15	300	\$57.17	\$280.63	\$337.80	\$55.03	\$182.84	\$237.87	\$82.25	\$281.22	\$363.47	\$82.25	\$188.58	\$270.83	\$25.67	7.6%	\$32.95	13.9%	\$0.9651	\$0.6796	\$1.0385	\$0.7738
16	350	\$63.56	\$320.72	\$384.28	\$61.42	\$208.96	\$270.38	\$93.15	\$321.40	\$414.55	\$93.15	\$215.52	\$308.67	\$30.27	7.9%	\$38.28	14.2%	\$0.9607	\$0.6760	\$1.0364	\$0.7717
17	400	\$69.95	\$360.81	\$430.76	\$67.81	\$235.08	\$302.89	\$104.05	\$361.57	\$465.62	\$104.05	\$242.46	\$346.51	\$34.86	8.1%	\$43.61	14.4%	\$0.9572	\$0.6731	\$1.0347	\$0.7700
18	450	\$76.34	\$400.90	\$477.24	\$74.20	\$261.20	\$335.40	\$114.95	\$401.75	\$516.70	\$114.95	\$269.40	\$384.35	\$39.46	8.3%	\$48.94	14.6%	\$0.9545	\$0.6708	\$1.0334	\$0.7687
19	500	\$108.29	\$601.35	\$709.64	\$106.15	\$391.80	\$497.95	\$169.45	\$602.62	\$772.07	\$169.45	\$404.10	\$573.54	\$62.43	8.8%	\$75.59	15.2%	\$0.9462	\$0.6639	\$1.0294	\$0.7647
20	750	\$140.24	\$801.80	\$942.04	\$138.10	\$522.40	\$660.50	\$223.95	\$803.50	\$1,027.44	\$223.95	\$538.80	\$762.74	\$85.40	9.1%	\$102.24	15.5%	\$0.9420	\$0.6605	\$1.0274	\$0.7627
21	1,000																				
22																					
23																					
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32																					
33																					
34																					
35																					
36																					
37	Estimated Bill Percentiles																				
38	Winter - 25%	\$20.59	\$56.13	\$76.71				\$21.21	\$56.24	\$77.46				\$0.75	1.0%			\$1.0959		\$1.1065	
39	Winter - 50%	\$25.22	\$80.18	\$105.40				\$27.75	\$80.35	\$108.10				\$2.70	2.6%			\$1.0540		\$1.0810	
40	Winter - 75%	\$31.61	\$120.27	\$151.88				\$38.65	\$120.52	\$159.18				\$7.30	4.8%			\$1.0125		\$1.0612	
41	Summer - 25%				\$11.93	\$7.31	\$19.25				\$9.00	\$7.54	\$16.55			-\$2.70	-14.0%		\$1.3748		\$1.1819
42	Summer - 50%				\$13.50	\$13.06	\$26.56				\$11.40	\$13.47	\$24.87			-\$1.69	-6.4%		\$1.0624		\$0.9949
43	Summer - 75%				\$15.42	\$20.90	\$36.31				\$14.67	\$21.55	\$36.22			-\$0.09	-0.2%		\$0.9078		\$0.9056

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

Line	Use per Month (therms)	Present Rates						Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1	0	\$53	\$0	\$53	\$53	\$0	\$53	\$55	\$0	\$55	\$55	\$0	\$55	\$1.71	3.2%	\$1.71	3.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	10	\$58	\$8	\$66	\$58	\$5	\$63	\$60	\$8	\$67	\$60	\$5	\$65	\$1.87	2.9%	\$2.02	3.2%	\$6.5628	\$6.2713	\$6.7499	\$6.4731
3	25	\$64	\$19	\$84	\$64	\$12	\$76	\$66	\$20	\$86	\$66	\$13	\$78	\$2.11	2.5%	\$2.45	3.2%	\$3.3558	\$3.0355	\$3.4401	\$3.1336
4	50	\$75	\$39	\$114	\$71	\$24	\$95	\$78	\$39	\$117	\$73	\$25	\$99	\$2.50	2.2%	\$3.10	3.2%	\$2.2868	\$1.9090	\$2.3368	\$1.9709
5	75	\$86	\$58	\$145	\$78	\$37	\$115	\$89	\$59	\$148	\$81	\$38	\$119	\$2.89	2.0%	\$3.74	3.3%	\$1.9305	\$1.5334	\$1.9690	\$1.5833
6	100	\$97	\$78	\$175	\$86	\$49	\$135	\$100	\$78	\$179	\$89	\$50	\$139	\$3.28	1.9%	\$4.38	3.3%	\$1.7523	\$1.3457	\$1.7851	\$1.3895
7	150	\$112	\$117	\$229	\$100	\$73	\$174	\$116	\$117	\$233	\$104	\$76	\$179	\$3.84	1.7%	\$5.67	3.3%	\$1.5262	\$1.1579	\$1.5517	\$1.1957
8	200	\$127	\$156	\$283	\$115	\$98	\$213	\$131	\$156	\$287	\$119	\$101	\$220	\$4.39	1.6%	\$6.96	3.3%	\$1.4131	\$1.0640	\$1.4350	\$1.0988
9	250	\$141	\$195	\$336	\$130	\$122	\$252	\$146	\$195	\$341	\$134	\$126	\$260	\$4.94	1.5%	\$8.25	3.3%	\$1.3453	\$1.0077	\$1.3650	\$1.0407
10	300	\$156	\$234	\$390	\$145	\$146	\$291	\$161	\$234	\$396	\$149	\$151	\$301	\$5.50	1.4%	\$9.54	3.3%	\$1.3000	\$0.9702	\$1.3184	\$1.0019
11	350	\$171	\$273	\$444	\$159	\$171	\$330	\$176	\$273	\$450	\$164	\$177	\$341	\$6.05	1.4%	\$10.82	3.3%	\$1.2677	\$0.9433	\$1.2850	\$0.9743
12	400	\$186	\$312	\$497	\$174	\$195	\$369	\$192	\$312	\$504	\$180	\$202	\$381	\$6.60	1.3%	\$12.11	3.3%	\$1.2435	\$0.9232	\$1.2600	\$0.9535
13	500	\$215	\$390	\$605	\$204	\$244	\$448	\$222	\$391	\$612	\$210	\$252	\$462	\$7.71	1.3%	\$14.69	3.3%	\$1.2096	\$0.8951	\$1.2250	\$0.9244
14	600	\$244	\$468	\$712	\$233	\$293	\$526	\$252	\$469	\$721	\$240	\$303	\$543	\$8.82	1.2%	\$17.27	3.3%	\$1.1870	\$0.8763	\$1.2017	\$0.9051
15	700	\$274	\$546	\$820	\$262	\$342	\$604	\$283	\$547	\$829	\$271	\$353	\$624	\$9.92	1.2%	\$19.84	3.3%	\$1.1708	\$0.8629	\$1.1850	\$0.8912
16	800	\$303	\$624	\$927	\$292	\$390	\$682	\$313	\$625	\$938	\$301	\$404	\$705	\$11.03	1.2%	\$22.42	3.3%	\$1.1587	\$0.8528	\$1.1725	\$0.8808
17	900	\$333	\$702	\$1,034	\$321	\$439	\$760	\$343	\$703	\$1,046	\$332	\$454	\$785	\$12.14	1.2%	\$25.00	3.3%	\$1.1493	\$0.8450	\$1.1628	\$0.8728
18	1,000	\$362	\$780	\$1,142	\$351	\$488	\$839	\$374	\$781	\$1,155	\$362	\$504	\$866	\$13.24	1.2%	\$27.57	3.3%	\$1.1417	\$0.8387	\$1.1550	\$0.8663
19	1,250	\$436	\$974	\$1,410	\$424	\$610	\$1,034	\$450	\$976	\$1,426	\$438	\$630	\$1,068	\$16.01	1.1%	\$34.01	3.3%	\$1.1282	\$0.8275	\$1.1410	\$0.8547
20	1,500	\$509	\$1,169	\$1,679	\$498	\$732	\$1,230	\$526	\$1,172	\$1,697	\$514	\$757	\$1,270	\$18.77	1.1%	\$40.45	3.3%	\$1.1191	\$0.8200	\$1.1316	\$0.8469
<b>Estimated Bill Percentiles</b>																					
38	Winter - 25%	\$84	\$55	\$139				\$87	\$55	\$142				\$2.81	2.0%			\$1.9814		\$2.0215	
39	Winter - 50%	\$127	\$156	\$283				\$131	\$156	\$287				\$4.39	1.6%			\$1.4131		\$1.4350	
40	Winter - 75%	\$215	\$390	\$605				\$222	\$391	\$612				\$7.71	1.3%			\$1.2096		\$1.2250	
41	Summer - 25%				\$53	\$0	\$53				\$55	\$0	\$55			\$1.71	3.2%	\$0.0000		\$0.0000	
42	Summer - 50%				\$57	\$4	\$61				\$59	\$4	\$63			\$1.96	3.2%	\$7.6076		\$7.8522	
43	Summer - 75%				\$70	\$22	\$92				\$72	\$23	\$95			\$2.97	3.2%	\$2.0341		\$2.1001	

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7121	\$0.4206	Cost of Gas	\$0.7010	\$0.4242
LDAC	\$0.0674		LDAC	\$0.0802	
Customer charge	\$160.36		Customer charge	\$165.49	
Sales rate			Sales rate		
First Block Size	1000	400	First Block Size	1000	400
Block 1	\$0.3986	\$0.3986	Block 1	\$0.4113	\$0.4113
Block 2	\$0.2655	\$0.2655	Block 2	\$0.2740	\$0.2740

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$160	\$0	\$160	\$160	\$0	\$160	\$165	\$0	\$165	\$165	\$0	\$165	\$5.13	3.2%	\$5.13	3.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$164	\$8	\$172	\$164	\$5	\$169	\$170	\$8	\$177	\$170	\$5	\$175	\$5.28	3.1%	\$5.42	3.2%	\$17.2141	\$16.9226	\$17.7419	\$17.4651
25	\$170	\$19	\$190	\$170	\$12	\$183	\$176	\$20	\$195	\$176	\$13	\$188	\$5.49	2.9%	\$5.86	3.2%	\$7.5925	\$7.3010	\$7.8123	\$7.5355
50	\$180	\$39	\$219	\$180	\$24	\$205	\$186	\$39	\$225	\$186	\$25	\$211	\$5.86	2.7%	\$6.59	3.2%	\$4.3853	\$4.0938	\$4.5024	\$4.2256
75	\$190	\$58	\$249	\$190	\$37	\$227	\$196	\$59	\$255	\$196	\$38	\$234	\$6.22	2.5%	\$7.32	3.2%	\$3.3162	\$3.0247	\$3.3991	\$3.1223
100	\$200	\$78	\$278	\$200	\$49	\$249	\$207	\$78	\$285	\$207	\$50	\$257	\$6.58	2.4%	\$8.05	3.2%	\$2.7817	\$2.4902	\$2.8475	\$2.5707
150	\$220	\$117	\$337	\$220	\$73	\$293	\$227	\$117	\$344	\$227	\$76	\$303	\$7.30	2.2%	\$9.50	3.2%	\$2.2472	\$1.9557	\$2.2958	\$2.0190
200	\$240	\$156	\$396	\$240	\$98	\$338	\$248	\$156	\$404	\$248	\$101	\$349	\$8.02	2.0%	\$10.96	3.2%	\$1.9799	\$1.6884	\$2.0200	\$1.7432
250	\$260	\$195	\$455	\$260	\$122	\$382	\$268	\$195	\$464	\$268	\$126	\$394	\$8.74	1.9%	\$12.42	3.3%	\$1.8195	\$1.5280	\$1.8545	\$1.5777
300	\$280	\$234	\$514	\$280	\$146	\$426	\$289	\$234	\$523	\$289	\$151	\$440	\$9.46	1.8%	\$13.87	3.3%	\$1.7126	\$1.4211	\$1.7442	\$1.4674
350	\$300	\$273	\$573	\$300	\$171	\$471	\$309	\$273	\$583	\$309	\$177	\$486	\$10.19	1.8%	\$15.33	3.3%	\$1.6363	\$1.3448	\$1.6654	\$1.3886
400	\$320	\$312	\$632	\$320	\$195	\$515	\$330	\$312	\$643	\$330	\$202	\$532	\$10.91	1.7%	\$16.79	3.3%	\$1.5790	\$1.2875	\$1.6063	\$1.3295
500	\$360	\$390	\$749	\$360	\$244	\$590	\$371	\$391	\$762	\$357	\$252	\$610	\$12.35	1.6%	\$19.28	3.3%	\$1.4988	\$1.1807	\$1.5235	\$1.2193
750	\$459	\$585	\$1,044	\$413	\$366	\$779	\$474	\$586	\$1,060	\$426	\$378	\$804	\$15.96	1.5%	\$25.50	3.3%	\$1.3919	\$1.0383	\$1.4132	\$1.0723
1,000	\$559	\$780	\$1,338	\$479	\$488	\$967	\$577	\$781	\$1,358	\$494	\$504	\$999	\$19.57	1.5%	\$31.72	3.3%	\$1.3385	\$0.9671	\$1.3580	\$0.9988
1,500	\$692	\$1,169	\$1,861	\$612	\$732	\$1,344	\$714	\$1,172	\$1,886	\$631	\$757	\$1,388	\$24.66	1.3%	\$44.17	3.3%	\$1.2406	\$0.8959	\$1.2571	\$0.9253
2,000	\$824	\$1,559	\$2,383	\$745	\$976	\$1,721	\$851	\$1,562	\$2,413	\$768	\$1,009	\$1,777	\$29.76	1.2%	\$56.62	3.3%	\$1.1917	\$0.8603	\$1.2066	\$0.8886
3,000	\$1,090	\$2,339	\$3,428	\$1,010	\$1,464	\$2,474	\$1,125	\$2,344	\$3,468	\$1,042	\$1,513	\$2,556	\$39.95	1.2%	\$81.51	3.3%	\$1.1428	\$0.8247	\$1.1561	\$0.8519
4,000	\$1,355	\$3,118	\$4,473	\$1,276	\$1,952	\$3,228	\$1,399	\$3,125	\$4,524	\$1,316	\$2,018	\$3,334	\$50.14	1.1%	\$106.40	3.3%	\$1.1184	\$0.8069	\$1.1309	\$0.8335
5,000	\$1,621	\$3,898	\$5,518	\$1,541	\$2,440	\$3,981	\$1,673	\$3,906	\$5,579	\$1,590	\$2,522	\$4,112	\$60.34	1.1%	\$131.29	3.3%	\$1.1037	\$0.7962	\$1.1158	\$0.8225
Percentiles																				
1,300	\$639	\$1,013	\$1,652				\$659	\$1,016	\$1,675				\$22.62	1.4%			\$1.2707		\$1.2881	
2,000	\$824	\$1,559	\$2,383				\$851	\$1,562	\$2,413				\$29.76	1.2%			\$1.1917		\$1.2066	
3,500	\$1,223	\$2,728	\$3,951				\$1,262	\$2,734	\$3,996				\$45.05	1.1%			\$1.1288		\$1.1417	
45				\$178	\$22	\$200				\$184	\$23	\$207			\$6.44	3.2%		\$4.4502		\$4.5934
350				\$300	\$171	\$471				\$309	\$177	\$486			\$15.33	3.3%		\$1.3448		\$1.3886
750				\$413	\$366	\$779				\$426	\$378	\$804			\$25.50	3.3%		\$1.0383		\$1.0723

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-43 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, HIGH WINTER USE

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7121	\$0.4206	Cost of Gas	\$0.7010	\$0.4242
LDAC	\$0.0674		LDAC	\$0.0802	
Customer charge	\$688.20		Customer charge	\$710.21	
Sales rate			Sales rate		
First Block Size	0	0	First Block Size	0	0
Block 1	\$0.2449	\$0.1120	Block 1	\$0.2528	\$0.1156
Block 2	\$0.2449	\$0.1120	Block 2	\$0.2528	\$0.1156

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL					Winter	Summer	Winter	Summer
													\$	%	\$	%				
200	\$737	\$156	\$893	\$711	\$98	\$808	\$761	\$156	\$917	\$733	\$101	\$834	\$23.93	2.7%	\$26.00	3.2%	\$4.4654	\$4.0410	\$4.5850	\$4.1710
500	\$811	\$390	\$1,200	\$744	\$244	\$988	\$837	\$391	\$1,227	\$768	\$252	\$1,020	\$26.80	2.2%	\$31.99	3.2%	\$2.4008	\$1.9764	\$2.4544	\$2.0404
1,000	\$933	\$780	\$1,713	\$800	\$488	\$1,288	\$963	\$781	\$1,744	\$826	\$504	\$1,330	\$31.59	1.8%	\$41.96	3.3%	\$1.7126	\$1.2882	\$1.7442	\$1.3302
1,250	\$994	\$974	\$1,969	\$828	\$610	\$1,438	\$1,026	\$976	\$2,003	\$855	\$630	\$1,485	\$33.98	1.7%	\$46.95	3.3%	\$1.5750	\$1.1506	\$1.6021	\$1.1881
1,500	\$1,056	\$1,169	\$2,225	\$856	\$732	\$1,588	\$1,089	\$1,172	\$2,261	\$884	\$757	\$1,640	\$36.38	1.6%	\$51.94	3.3%	\$1.4832	\$1.0588	\$1.5075	\$1.0934
1,750	\$1,117	\$1,364	\$2,481	\$884	\$854	\$1,738	\$1,153	\$1,367	\$2,520	\$912	\$883	\$1,795	\$38.77	1.6%	\$56.92	3.3%	\$1.4177	\$0.9933	\$1.4398	\$1.0258
2,000	\$1,178	\$1,559	\$2,737	\$912	\$976	\$1,888	\$1,216	\$1,562	\$2,778	\$941	\$1,009	\$1,950	\$41.17	1.5%	\$61.91	3.3%	\$1.3685	\$0.9441	\$1.3891	\$0.9751
2,500	\$1,300	\$1,949	\$3,249	\$968	\$1,220	\$2,188	\$1,342	\$1,953	\$3,295	\$999	\$1,261	\$2,260	\$45.95	1.4%	\$71.89	3.3%	\$1.2997	\$0.8753	\$1.3181	\$0.9040
3,000	\$1,423	\$2,339	\$3,761	\$1,024	\$1,464	\$2,488	\$1,469	\$2,344	\$3,812	\$1,057	\$1,513	\$2,570	\$50.74	1.3%	\$81.86	3.3%	\$1.2538	\$0.8294	\$1.2707	\$0.8567
3,500	\$1,545	\$2,728	\$4,274	\$1,080	\$1,708	\$2,788	\$1,595	\$2,734	\$4,329	\$1,115	\$1,765	\$2,880	\$55.53	1.3%	\$91.83	3.3%	\$1.2210	\$0.7966	\$1.2369	\$0.8229
4,000	\$1,668	\$3,118	\$4,786	\$1,136	\$1,952	\$3,088	\$1,721	\$3,125	\$4,846	\$1,172	\$2,018	\$3,190	\$60.32	1.3%	\$101.81	3.3%	\$1.1965	\$0.7721	\$1.2115	\$0.7975
4,500	\$1,790	\$3,508	\$5,298	\$1,192	\$2,196	\$3,388	\$1,848	\$3,515	\$5,363	\$1,230	\$2,270	\$3,500	\$65.10	1.2%	\$111.78	3.3%	\$1.1773	\$0.7529	\$1.1918	\$0.7778
5,000	\$1,913	\$3,898	\$5,810	\$1,248	\$2,440	\$3,688	\$1,974	\$3,906	\$5,880	\$1,288	\$2,522	\$3,810	\$69.89	1.2%	\$121.76	3.3%	\$1.1620	\$0.7376	\$1.1760	\$0.7620
6,000	\$2,158	\$4,677	\$6,835	\$1,360	\$2,928	\$4,288	\$2,227	\$4,687	\$6,914	\$1,404	\$3,026	\$4,430	\$79.47	1.2%	\$141.71	3.3%	\$1.1391	\$0.7147	\$1.1523	\$0.7383
7,000	\$2,403	\$5,457	\$7,859	\$1,472	\$3,416	\$4,888	\$2,480	\$5,468	\$7,948	\$1,519	\$3,531	\$5,050	\$89.04	1.1%	\$161.66	3.3%	\$1.1227	\$0.6983	\$1.1354	\$0.7214
8,000	\$2,647	\$6,236	\$8,883	\$1,584	\$3,904	\$5,488	\$2,732	\$6,250	\$8,982	\$1,635	\$4,035	\$5,670	\$98.62	1.1%	\$181.60	3.3%	\$1.1104	\$0.6860	\$1.1228	\$0.7087
9,000	\$2,892	\$7,016	\$9,908	\$1,696	\$4,392	\$6,088	\$2,985	\$7,031	\$10,016	\$1,750	\$4,540	\$6,290	\$108.19	1.1%	\$201.55	3.3%	\$1.1009	\$0.6765	\$1.1129	\$0.6989
10,000	\$3,137	\$7,795	\$10,932	\$1,808	\$4,880	\$6,688	\$3,238	\$7,812	\$11,050	\$1,866	\$5,044	\$6,910	\$117.77	1.1%	\$221.50	3.3%	\$1.0932	\$0.6688	\$1.1050	\$0.6910
15,000	\$4,362	\$11,693	\$16,054	\$2,368	\$7,320	\$9,688	\$4,502	\$11,718	\$16,220	\$2,444	\$7,566	\$10,009	\$165.65	1.0%	\$321.25	3.3%	\$1.0703	\$0.6459	\$1.0813	\$0.6673
20,000	\$5,586	\$15,590	\$21,176	\$2,928	\$9,760	\$12,688	\$5,766	\$15,624	\$21,390	\$3,021	\$10,088	\$13,109	\$213.53	1.0%	\$420.99	3.3%	\$1.0588	\$0.6344	\$1.0695	\$0.6555
Percentiles																				
9,000	\$2,892	\$7,016	\$9,908				\$2,985	\$7,031	\$10,016				\$108.19	1.1%			\$1.1009		\$1.1129	
15,000	\$4,362	\$11,693	\$16,054				\$4,502	\$11,718	\$16,220				\$165.65	1.0%			\$1.0703		\$1.0813	
25,000	\$6,811	\$19,488	\$26,298				\$7,030	\$19,530	\$26,560				\$261.40	1.0%			\$1.0519		\$1.0624	
450				\$739	\$220	\$958				\$762	\$227	\$989			\$30.99	3.2%		\$2.1293		\$2.1982
3,500				\$1,080	\$1,708	\$2,788				\$1,115	\$1,765	\$2,880			\$91.83	3.3%		\$0.7966		\$0.8229
10,000				\$1,808	\$4,880	\$6,688				\$1,866	\$5,044	\$6,910			\$221.50	3.3%		\$0.6688		\$0.6910

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

Line

Present Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574
LDAC			\$0.0674	
Customer charge			\$53.45	
Sales rate				
First Block Size			100	100
Block 1			\$0.2642	\$0.2642
Block 2			\$0.1717	\$0.1717

Proposed Rates			Winter	Summer
Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0802	
Customer charge			\$55.16	
Sales rate				
First Block Size			100	100
Block 1			\$0.2726	\$0.2726
Block 2			\$0.1772	\$0.1772

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$53	\$0	\$53	\$53	\$0	\$53	\$55	\$0	\$55	\$55	\$0	\$55	\$1.71	3.2%	\$1.71	3.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$56	\$8	\$64	\$56	\$5	\$61	\$58	\$8	\$66	\$58	\$5	\$63	\$1.82	2.8%	\$1.96	3.2%	\$6.4071	\$6.1340	\$6.5887	\$6.3303
25	\$60	\$20	\$80	\$60	\$13	\$73	\$62	\$20	\$82	\$62	\$14	\$76	\$1.97	2.5%	\$2.34	3.2%	\$3.2001	\$2.9270	\$3.2788	\$3.0204
50	\$67	\$40	\$107	\$67	\$26	\$93	\$69	\$40	\$109	\$69	\$27	\$96	\$2.22	2.1%	\$2.96	3.2%	\$2.1311	\$1.8580	\$2.1755	\$1.9171
75	\$73	\$60	\$133	\$73	\$39	\$113	\$76	\$60	\$136	\$76	\$41	\$116	\$2.47	1.9%	\$3.58	3.2%	\$1.7748	\$1.5017	\$1.8078	\$1.5494
100	\$80	\$80	\$160	\$80	\$52	\$132	\$82	\$80	\$162	\$82	\$54	\$137	\$2.73	1.7%	\$4.20	3.2%	\$1.5966	\$1.3235	\$1.6239	\$1.3655
150	\$88	\$120	\$208	\$88	\$79	\$167	\$91	\$120	\$211	\$91	\$81	\$172	\$3.08	1.5%	\$5.29	3.2%	\$1.3876	\$1.1145	\$1.4082	\$1.1498
200	\$97	\$160	\$257	\$97	\$105	\$202	\$100	\$160	\$260	\$100	\$108	\$208	\$3.44	1.3%	\$6.38	3.2%	\$1.2831	\$1.0100	\$1.3003	\$1.0419
250	\$106	\$199	\$305	\$106	\$131	\$237	\$109	\$200	\$309	\$109	\$135	\$244	\$3.80	1.2%	\$7.47	3.2%	\$1.2204	\$0.9473	\$1.2356	\$0.9772
300	\$114	\$239	\$354	\$114	\$157	\$272	\$118	\$240	\$358	\$118	\$162	\$280	\$4.16	1.2%	\$8.57	3.2%	\$1.1786	\$0.9055	\$1.1925	\$0.9341
350	\$123	\$279	\$402	\$123	\$184	\$306	\$127	\$280	\$407	\$127	\$189	\$316	\$4.51	1.1%	\$9.66	3.2%	\$1.1487	\$0.8756	\$1.1616	\$0.9032
400	\$131	\$319	\$451	\$131	\$210	\$341	\$136	\$320	\$455	\$136	\$216	\$352	\$4.87	1.1%	\$10.75	3.1%	\$1.1264	\$0.8533	\$1.1385	\$0.8801
500	\$149	\$399	\$548	\$149	\$262	\$411	\$153	\$400	\$553	\$153	\$271	\$424	\$5.59	1.0%	\$12.94	3.1%	\$1.0950	\$0.8219	\$1.1062	\$0.8478
600	\$166	\$479	\$644	\$166	\$315	\$481	\$171	\$480	\$651	\$171	\$325	\$496	\$6.30	1.0%	\$15.12	3.1%	\$1.0741	\$0.8010	\$1.0846	\$0.8262
700	\$183	\$559	\$741	\$183	\$367	\$550	\$189	\$560	\$748	\$189	\$379	\$568	\$7.01	0.9%	\$17.30	3.1%	\$1.0592	\$0.7861	\$1.0692	\$0.8108
800	\$200	\$638	\$838	\$200	\$420	\$620	\$206	\$640	\$846	\$206	\$433	\$639	\$7.73	0.9%	\$19.49	3.1%	\$1.0480	\$0.7749	\$1.0576	\$0.7992
900	\$217	\$718	\$935	\$217	\$472	\$690	\$224	\$720	\$944	\$224	\$487	\$711	\$8.44	0.9%	\$21.67	3.1%	\$1.0393	\$0.7662	\$1.0486	\$0.7902
1,000	\$234	\$798	\$1,032	\$234	\$525	\$759	\$242	\$800	\$1,041	\$242	\$541	\$783	\$9.16	0.9%	\$23.86	3.1%	\$1.0323	\$0.7592	\$1.0415	\$0.7831
1,250	\$277	\$997	\$1,275	\$277	\$656	\$933	\$286	\$999	\$1,286	\$286	\$676	\$963	\$10.95	0.9%	\$29.32	3.1%	\$1.0198	\$0.7467	\$1.0285	\$0.7701
1,500	\$320	\$1,197	\$1,517	\$320	\$787	\$1,107	\$330	\$1,199	\$1,530	\$330	\$812	\$1,142	\$12.73	0.8%	\$34.78	3.1%	\$1.0114	\$0.7383	\$1.0199	\$0.7615
Percentiles																				
45	\$65	\$36	\$101				\$67	\$36	\$103				\$2.17	2.1%			\$2.2499		\$2.2981	
175	\$93	\$140	\$232				\$96	\$140	\$236				\$3.26	1.4%			\$1.3279		\$1.3465	
450	\$140	\$359	\$499				\$144	\$360	\$504				\$5.23	1.0%			\$1.1089		\$1.1206	
6				\$55	\$3	\$58				\$57	\$3	\$60			\$1.86	3.2%		\$9.6973		\$10.0079
60				\$69	\$31	\$101				\$72	\$32	\$104			\$3.20	3.2%		\$1.6798		\$1.7332
250				\$106	\$131	\$237				\$109	\$135	\$244			\$7.47	3.2%		\$0.9473		\$0.9772

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (Energy/North Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$0.7305	\$0.4574	Cost of Gas	\$0.7194	\$0.4610
LDAC	\$0.0674		LDAC	\$0.0802	
Customer charge	\$160.36		Customer charge	\$165.49	
Sales rate			Sales rate		
First Block Size	1000	1000	First Block Size	1000	1000
Block 1	\$0.2268	\$0.1644	Block 1	\$0.2341	\$0.1696
Block 2	\$0.1511	\$0.0934	Block 2	\$0.1559	\$0.0964

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$206	\$160	\$365	\$193	\$105	\$298	\$212	\$160	\$372	\$199	\$108	\$308	\$6.93	1.9%	\$9.46	3.2%	\$1.8265	\$1.4910	\$1.8611	\$1.5383
300	\$228	\$239	\$468	\$210	\$157	\$367	\$236	\$240	\$476	\$216	\$162	\$379	\$7.82	1.7%	\$11.62	3.2%	\$1.5592	\$1.2237	\$1.5853	\$1.2625
400	\$251	\$319	\$570	\$226	\$210	\$436	\$259	\$320	\$579	\$233	\$216	\$450	\$8.72	1.5%	\$13.78	3.2%	\$1.4256	\$1.0901	\$1.4474	\$1.1246
500	\$274	\$399	\$673	\$243	\$262	\$505	\$283	\$400	\$682	\$250	\$271	\$521	\$9.62	1.4%	\$15.94	3.2%	\$1.3454	\$1.0099	\$1.3647	\$1.0418
600	\$296	\$479	\$775	\$259	\$315	\$574	\$306	\$480	\$786	\$267	\$325	\$592	\$10.51	1.4%	\$18.10	3.2%	\$1.2920	\$0.9565	\$1.3095	\$0.9866
700	\$319	\$559	\$878	\$275	\$367	\$643	\$329	\$560	\$889	\$284	\$379	\$663	\$11.41	1.3%	\$20.27	3.2%	\$1.2538	\$0.9183	\$1.2701	\$0.9472
800	\$342	\$638	\$980	\$292	\$420	\$712	\$353	\$640	\$992	\$301	\$433	\$734	\$12.31	1.3%	\$22.43	3.2%	\$1.2252	\$0.8897	\$1.2405	\$0.9177
900	\$364	\$718	\$1,083	\$308	\$472	\$781	\$376	\$720	\$1,096	\$318	\$487	\$805	\$13.20	1.2%	\$24.59	3.1%	\$1.2029	\$0.8674	\$1.2175	\$0.8947
1,000	\$387	\$798	\$1,185	\$325	\$525	\$850	\$400	\$800	\$1,199	\$335	\$541	\$876	\$14.10	1.2%	\$26.75	3.1%	\$1.1851	\$0.8496	\$1.1992	\$0.8763
1,100	\$402	\$878	\$1,280	\$334	\$577	\$911	\$415	\$880	\$1,295	\$345	\$595	\$940	\$14.75	1.2%	\$28.69	3.1%	\$1.1636	\$0.8285	\$1.1770	\$0.8546
1,200	\$417	\$957	\$1,375	\$343	\$630	\$973	\$431	\$960	\$1,390	\$354	\$649	\$1,004	\$15.41	1.1%	\$30.63	3.1%	\$1.1457	\$0.8110	\$1.1586	\$0.8365
1,300	\$432	\$1,037	\$1,470	\$353	\$682	\$1,035	\$446	\$1,039	\$1,486	\$364	\$704	\$1,068	\$16.06	1.1%	\$32.57	3.1%	\$1.1306	\$0.7962	\$1.1429	\$0.8212
1,400	\$448	\$1,117	\$1,565	\$362	\$735	\$1,097	\$462	\$1,119	\$1,581	\$374	\$758	\$1,131	\$16.71	1.1%	\$34.51	3.1%	\$1.1176	\$0.7835	\$1.1296	\$0.8081
1,500	\$463	\$1,197	\$1,660	\$371	\$787	\$1,159	\$478	\$1,199	\$1,677	\$383	\$812	\$1,195	\$17.37	1.0%	\$36.44	3.1%	\$1.1064	\$0.7724	\$1.1180	\$0.7967
1,750	\$500	\$1,396	\$1,897	\$395	\$918	\$1,313	\$517	\$1,399	\$1,916	\$407	\$947	\$1,355	\$19.00	1.0%	\$41.29	3.1%	\$1.0839	\$0.7504	\$1.0947	\$0.7740
2,000	\$538	\$1,596	\$2,134	\$418	\$1,050	\$1,468	\$556	\$1,599	\$2,155	\$432	\$1,082	\$1,514	\$20.63	1.0%	\$46.14	3.1%	\$1.0670	\$0.7339	\$1.0773	\$0.7569
2,500	\$614	\$1,995	\$2,609	\$465	\$1,312	\$1,777	\$633	\$1,999	\$2,632	\$480	\$1,353	\$1,833	\$23.90	0.9%	\$55.83	3.1%	\$1.0434	\$0.7107	\$1.0530	\$0.7331
3,000	\$689	\$2,394	\$3,083	\$512	\$1,574	\$2,086	\$711	\$2,399	\$3,110	\$528	\$1,624	\$2,151	\$27.16	0.9%	\$65.52	3.1%	\$1.0277	\$0.6953	\$1.0367	\$0.7172
4,000	\$840	\$3,192	\$4,032	\$605	\$2,099	\$2,704	\$867	\$3,198	\$4,066	\$624	\$2,165	\$2,789	\$33.69	0.8%	\$84.91	3.1%	\$1.0080	\$0.6760	\$1.0164	\$0.6973
5,000	\$992	\$3,990	\$4,981	\$698	\$2,624	\$3,322	\$1,023	\$3,998	\$5,021	\$721	\$2,706	\$3,427	\$40.22	0.8%	\$104.29	3.1%	\$0.9962	\$0.6645	\$1.0043	\$0.6853

37 Estimated Bill Percentiles

38	Winter - 25%	1,040	\$393	\$830	\$1,223				\$406	\$832	\$1,237				\$14.36	1.2%			\$1.1760		\$1.1898	
39	Winter - 50%	2,000	\$538	\$1,596	\$2,134				\$556	\$1,599	\$2,155				\$20.63	1.0%			\$1.0670		\$1.0773	
40	Winter - 75%	3,500	\$765	\$2,793	\$3,558				\$789	\$2,799	\$3,588				\$30.43	0.9%			\$1.0164		\$1.0251	
41	Summer - 25%	700				\$275	\$367	\$643				\$284	\$379	\$663		\$20.27	3.2%		\$0.9183		\$0.9472	
42	Summer - 50%	1,040				\$328	\$546	\$874				\$339	\$563	\$902		\$27.53	3.1%		\$0.8407		\$0.8671	
43	Summer - 75%	2,000				\$418	\$1,050	\$1,468				\$432	\$1,082	\$1,514		\$46.14	3.1%		\$0.7339		\$0.7569	

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-53 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90%

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574	Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0674		LDAC			\$0.0802	
Customer charge			\$708.24		Customer charge			\$730.90	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.1585	\$0.0760	Block 1			\$0.1636	\$0.0785
Block 2			\$0.1585	\$0.0760	Block 2			\$0.1636	\$0.0785

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$867	\$798	\$1,665	\$784	\$525	\$1,309	\$894	\$800	\$1,694	\$809	\$541	\$1,351	\$29.43	1.8%	\$41.53	3.2%	\$1.6646	\$1.3090	\$1.6941	\$1.3506
2,500	\$1,104	\$1,995	\$3,099	\$898	\$1,312	\$2,210	\$1,140	\$1,999	\$3,139	\$927	\$1,353	\$2,280	\$39.59	1.3%	\$69.84	3.2%	\$1.2397	\$0.8841	\$1.2555	\$0.9120
5,000	\$1,501	\$3,990	\$5,490	\$1,088	\$2,624	\$3,712	\$1,549	\$3,998	\$5,547	\$1,123	\$2,706	\$3,829	\$56.52	1.0%	\$117.03	3.2%	\$1.0980	\$0.7424	\$1.1094	\$0.7659
7,500	\$1,897	\$5,984	\$7,881	\$1,278	\$3,936	\$5,214	\$1,958	\$5,997	\$7,955	\$1,319	\$4,059	\$5,378	\$73.45	0.9%	\$164.22	3.1%	\$1.0508	\$0.6952	\$1.0606	\$0.7171
10,000	\$2,293	\$7,979	\$10,272	\$1,468	\$5,248	\$6,716	\$2,367	\$7,996	\$10,363	\$1,516	\$5,412	\$6,928	\$90.38	0.9%	\$211.41	3.1%	\$5.0000	\$0.6716	\$1.0363	\$0.6928
12,500	\$2,689	\$9,974	\$12,663	\$1,658	\$6,560	\$8,218	\$2,776	\$9,995	\$12,771	\$1,712	\$6,765	\$8,477	\$107.31	0.8%	\$258.60	3.1%	\$1.0131	\$0.6575	\$1.0216	\$0.6781
15,000	\$3,086	\$11,969	\$15,054	\$1,848	\$7,872	\$9,720	\$3,185	\$11,994	\$15,178	\$1,908	\$8,118	\$10,026	\$124.24	0.8%	\$305.79	3.1%	\$1.0036	\$0.6480	\$1.0119	\$0.6684
20,000	\$3,878	\$15,958	\$19,836	\$2,228	\$10,496	\$12,724	\$4,002	\$15,992	\$19,994	\$2,301	\$10,824	\$13,124	\$158.10	0.8%	\$400.17	3.1%	\$0.9918	\$0.6362	\$0.9997	\$0.6562
25,000	\$4,671	\$19,948	\$24,618	\$2,608	\$13,120	\$15,728	\$4,820	\$19,990	\$24,810	\$2,693	\$13,530	\$16,223	\$191.97	0.8%	\$494.55	3.1%	\$0.9847	\$5.0000	\$0.9924	\$0.6489
30,000	\$5,463	\$23,937	\$29,400	\$2,988	\$15,744	\$18,732	\$5,638	\$23,988	\$29,626	\$3,085	\$16,236	\$19,321	\$225.83	0.8%	\$588.93	3.1%	\$0.9800	\$0.6244	\$0.9875	\$0.6440
35,000	\$6,256	\$27,927	\$34,182	\$3,368	\$18,368	\$21,736	\$6,456	\$27,986	\$34,442	\$3,478	\$18,942	\$22,420	\$259.69	0.8%	\$683.31	3.1%	\$0.9766	\$0.6210	\$0.9841	\$0.6406
40,000	\$7,048	\$31,916	\$38,964	\$3,748	\$20,992	\$24,740	\$7,274	\$31,984	\$39,258	\$3,870	\$21,648	\$25,518	\$293.55	0.8%	\$777.69	3.1%	\$0.9741	\$0.6185	\$0.9814	\$0.6379
45,000	\$7,841	\$35,906	\$43,746	\$4,128	\$23,616	\$27,744	\$8,092	\$35,982	\$44,074	\$4,263	\$24,354	\$28,616	\$327.41	0.7%	\$872.07	3.1%	\$0.9721	\$0.6165	\$0.9794	\$0.6359
50,000	\$8,633	\$39,895	\$48,528	\$4,508	\$26,240	\$30,748	\$8,910	\$39,980	\$48,890	\$4,655	\$27,060	\$31,715	\$361.28	0.7%	\$966.45	3.1%	\$0.9706	\$0.6150	\$0.9778	\$0.6343
55,000	\$9,426	\$43,885	\$53,310	\$4,888	\$28,864	\$33,752	\$9,728	\$43,978	\$53,705	\$5,047	\$29,766	\$34,813	\$395.14	0.7%	\$1,060.83	3.1%	\$0.9693	\$0.6137	\$0.9765	\$0.6330
60,000	\$10,218	\$47,874	\$58,092	\$5,268	\$31,488	\$36,756	\$10,546	\$47,976	\$58,521	\$5,440	\$32,472	\$37,911	\$429.00	0.7%	\$1,155.20	3.1%	\$0.9682	\$0.6126	\$0.9754	\$0.6319
75,000	\$12,596	\$59,843	\$72,438	\$6,408	\$39,360	\$45,768	\$12,999	\$59,970	\$72,969	\$6,617	\$40,590	\$47,207	\$530.59	0.7%	\$1,438.34	3.1%	\$0.9658	\$0.6102	\$0.9729	\$0.6294
100,000	\$16,558	\$79,790	\$96,348	\$8,308	\$52,480	\$60,788	\$17,089	\$79,960	\$97,048	\$8,579	\$54,120	\$62,698	\$699.90	0.7%	\$1,910.24	3.1%	\$0.9635	\$0.6079	\$0.9705	\$0.6270
150,000	\$24,483	\$119,685	\$144,168	\$12,108	\$78,720	\$90,828	\$25,267	\$119,939	\$145,207	\$12,503	\$81,179	\$93,682	\$1,038.52	0.7%	\$2,854.03	3.1%	\$0.9611	\$0.6055	\$0.9680	\$0.6245
200,000	\$32,408	\$159,580	\$191,988	\$15,908	\$104,960	\$120,868	\$33,446	\$159,919	\$193,365	\$16,427	\$108,239	\$124,666	\$1,377.14	0.7%	\$3,797.82	3.1%	\$0.9599	\$0.6043	\$0.9668	\$0.6233
Percentiles																				
10,000	\$2,293	\$7,979	\$10,272				\$2,367	\$7,996	\$10,363				\$90.38	0.9%			\$1.0272		\$1.0363	
15,000	\$3,086	\$11,969	\$15,054				\$3,185	\$11,994	\$15,178				\$124.24	0.8%			\$1.0036		\$1.0119	
30,000	\$5,463	\$23,937	\$29,400				\$5,638	\$23,988	\$29,626				\$225.83	0.8%			\$0.9800		\$0.9875	
5,000				\$1,088	\$2,624	\$3,712				\$1,123	\$2,706	\$3,829			\$117.03	3.2%		\$0.7424		\$0.7659
15,000				\$1,848	\$7,872	\$9,720				\$1,908	\$8,118	\$10,026			\$305.79	3.1%		\$0.6480		\$0.6684
20,000				\$2,228	\$10,496	\$12,724				\$2,301	\$10,824	\$13,124			\$400.17	3.1%		\$0.6362		\$0.6562

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
RATE G-54 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90%

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$0.7305	\$0.4574	Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0674		LDAC			\$0.0802	
Customer charge			\$708.24		Customer charge			\$730.90	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.0605	\$0.0328	Block 1			\$0.0624	\$0.0339
Block 2			\$0.0605	\$0.0328	Block 2			\$0.0624	\$0.0339

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$769	\$798	\$1,567	\$741	\$525	\$1,266	\$793	\$800	\$1,593	\$765	\$541	\$1,306	\$26.25	1.7%	\$40.13	3.2%	\$1.5666	\$1.2658	\$1.5929	\$1.3060
2,500	\$859	\$1,995	\$2,854	\$790	\$1,312	\$2,102	\$887	\$1,999	\$2,886	\$816	\$1,353	\$2,169	\$31.64	1.1%	\$66.34	3.2%	\$1.1417	\$0.8409	\$1.1544	\$0.8674
5,000	\$1,011	\$3,990	\$5,000	\$872	\$2,624	\$3,496	\$1,043	\$3,998	\$5,041	\$900	\$2,706	\$3,606	\$40.61	0.8%	\$110.03	3.1%	\$1.0000	\$0.6992	\$1.0082	\$0.7213
7,500	\$1,162	\$5,984	\$7,146	\$954	\$3,936	\$4,890	\$1,199	\$5,997	\$7,196	\$985	\$4,059	\$5,044	\$49.59	0.7%	\$153.71	3.1%	\$0.9528	\$0.6520	\$0.9594	\$0.6725
10,000	\$1,313	\$7,979	\$9,292	\$1,036	\$5,248	\$6,284	\$1,355	\$7,996	\$9,351	\$1,070	\$5,412	\$6,482	\$58.57	0.6%	\$197.40	3.1%	\$0.9292	\$0.6284	\$0.9351	\$0.6482
12,500	\$1,464	\$9,974	\$11,438	\$1,118	\$6,560	\$7,678	\$1,511	\$9,995	\$11,506	\$1,154	\$6,765	\$7,919	\$67.55	0.6%	\$241.08	3.1%	\$0.9151	\$0.6143	\$0.9205	\$0.6335
15,000	\$1,616	\$11,969	\$13,584	\$1,200	\$7,872	\$9,072	\$1,667	\$11,994	\$13,661	\$1,239	\$8,118	\$9,357	\$76.53	0.6%	\$284.77	3.1%	\$0.9056	\$0.6048	\$0.9107	\$0.6238
20,000	\$1,918	\$15,958	\$17,876	\$1,364	\$10,496	\$11,860	\$1,979	\$15,992	\$17,971	\$1,408	\$10,824	\$12,232	\$94.49	0.5%	\$372.14	3.1%	\$0.8938	\$0.5930	\$0.8985	\$0.6116
25,000	\$2,221	\$19,948	\$22,168	\$1,528	\$13,120	\$14,648	\$2,291	\$19,990	\$22,281	\$1,578	\$13,530	\$15,108	\$112.45	0.5%	\$459.51	3.1%	\$0.8867	\$0.5859	\$0.8912	\$0.6043
30,000	\$2,523	\$23,937	\$26,460	\$1,692	\$15,744	\$17,436	\$2,603	\$23,988	\$26,591	\$1,747	\$16,236	\$17,983	\$130.41	0.5%	\$546.88	3.1%	\$0.8820	\$0.5812	\$0.8864	\$0.5994
35,000	\$2,826	\$27,927	\$30,752	\$1,856	\$18,368	\$20,224	\$2,915	\$27,986	\$30,901	\$1,917	\$18,942	\$20,858	\$148.37	0.5%	\$634.25	3.1%	\$0.8786	\$0.5778	\$0.8829	\$0.5960
40,000	\$3,128	\$31,916	\$35,044	\$2,020	\$20,992	\$23,012	\$3,227	\$31,984	\$35,211	\$2,086	\$21,648	\$23,734	\$166.33	0.5%	\$721.63	3.1%	\$0.8761	\$0.5753	\$0.8803	\$0.5933
45,000	\$3,431	\$35,906	\$39,336	\$2,184	\$23,616	\$25,800	\$3,539	\$35,982	\$39,521	\$2,255	\$24,354	\$26,609	\$184.29	0.5%	\$809.00	3.1%	\$0.8741	\$0.5733	\$0.8782	\$0.5913
50,000	\$3,733	\$39,895	\$43,628	\$2,348	\$26,240	\$28,588	\$3,851	\$39,980	\$43,830	\$2,425	\$27,060	\$29,485	\$202.25	0.5%	\$896.37	3.1%	\$0.8726	\$0.5718	\$0.8766	\$0.5897
55,000	\$4,036	\$43,885	\$47,920	\$2,512	\$28,864	\$31,376	\$4,163	\$43,978	\$48,140	\$2,594	\$29,766	\$32,360	\$220.21	0.5%	\$983.74	3.1%	\$0.8713	\$0.5705	\$0.8753	\$0.5884
60,000	\$4,338	\$47,874	\$52,212	\$2,676	\$31,488	\$34,164	\$4,475	\$47,976	\$52,450	\$2,764	\$32,472	\$35,235	\$238.17	0.5%	\$1,071.11	3.1%	\$0.8702	\$0.5694	\$0.8742	\$0.5873
75,000	\$5,246	\$59,843	\$65,088	\$3,168	\$39,360	\$42,528	\$5,411	\$59,970	\$65,380	\$3,272	\$40,590	\$43,861	\$292.05	0.4%	\$1,333.22	3.1%	\$0.8678	\$0.5670	\$0.8717	\$0.5848
100,000	\$6,758	\$79,790	\$86,548	\$3,988	\$52,480	\$56,468	\$6,971	\$79,960	\$86,930	\$4,119	\$54,120	\$58,238	\$381.84	0.4%	\$1,770.08	3.1%	\$0.8655	\$0.5647	\$0.8693	\$0.5824
150,000	\$9,783	\$119,685	\$129,468	\$5,628	\$78,720	\$84,348	\$10,090	\$119,939	\$130,030	\$5,813	\$81,179	\$86,992	\$561.44	0.4%	\$2,643.79	3.1%	\$0.8631	\$0.5623	\$0.8669	\$0.5799
200,000	\$12,808	\$159,580	\$172,388	\$7,268	\$104,960	\$112,228	\$13,210	\$159,919	\$173,129	\$7,507	\$108,239	\$115,746	\$741.03	0.4%	\$3,517.50	3.1%	\$0.8619	\$0.5611	\$0.8656	\$0.5787
Percentiles																				
4,000	\$950	\$3,192	\$4,142				\$980	\$3,198	\$4,179				\$37.02	0.9%			\$1.0355		\$1.0447	
30,000	\$2,523	\$23,937	\$26,460				\$2,603	\$23,988	\$26,591				\$130.41	0.5%			\$0.8820		\$0.8864	
100,000	\$6,758	\$79,790	\$86,548				\$6,971	\$79,960	\$86,930				\$381.84	0.4%			\$0.8655		\$0.8693	
15,000				\$1,200	\$7,872	\$9,072				\$1,239	\$8,118	\$9,357			\$284.77	3.1%		\$0.6048		\$0.6238
50,000				\$2,348	\$26,240	\$28,588				\$2,425	\$27,060	\$29,485			\$896.37	3.1%		\$0.5718		\$0.5897
80,000				\$3,332	\$41,984	\$45,316				\$3,441	\$43,296	\$46,737			\$1,420.60	3.1%		\$0.5665		\$0.5842

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE RESIDENTIAL TO ENERGNORTH RATE R-1 : RESIDENTIAL NON-HEATING

Line

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Present Rates

Winter

Summer

Cost of Gas

\$1.5352

\$0.6281

Customer charge

\$9.00

Sales rate

First Block Size

80

80

Second Block Size

120

120

Block 1

\$1.1522

\$1.1522

Block 2

\$0.9442

\$0.9442

Block 3

\$0.7946

\$0.7946

Proposed Rates

Winter

Summer

Cost of Gas

\$0.7051

\$0.4404

LDAC

\$0.0984

Customer charge

\$14.88

Sales rate

First Block Size

0

0

Block 1

\$0.3706

\$0.3706

Block 2

\$0.3706

\$0.3706

Use per Month (therms)

0

2

4

6

8

10

15

20

25

30

35

40

45

50

60

70

80

90

100

200

Monthly Bills at Present Rates

Winter

Summer

Base Rates

COG

TOTAL

Base Rates

COG

TOTAL

Monthly Bills at Proposed Rates

Winter

Summer

Base Rates

COG / LDAC

TOTAL

Base Rates

COG / LDAC

TOTAL

Change in Monthly Bill

Winter

Summer

\$

%

\$

%

Unit Costs

Current

Proposed

Winter

Summer

Winter

Summer

\$9.00

\$0.00

\$9.00

\$9.00

\$0.00

\$9.00

\$14.88

\$0.00

\$14.88

\$14.88

\$0.00

\$14.88

\$5.88

65.3%

\$5.88

65.3%

\$0.0000

\$0.0000

\$0.0000

\$0.0000

\$11.30

\$3.07

\$14.37

\$11.30

\$1.26

\$12.56

\$15.62

\$1.61

\$17.23

\$15.62

\$1.08

\$16.70

\$2.85

19.8%

\$4.14

32.9%

\$7.1874

\$6.2803

\$8.6141

\$8.3494

\$13.61

\$6.14

\$19.75

\$13.61

\$2.51

\$16.12

\$16.36

\$3.21

\$19.58

\$16.36

\$2.16

\$18.52

-\$0.17

-0.9%

\$2.40

14.9%

\$4.9374

\$4.0303

\$4.8941

\$4.6294

\$15.91

\$9.21

\$25.12

\$15.91

\$3.77

\$19.68

\$17.10

\$4.82

\$21.92

\$17.10

\$3.23

\$20.34

-\$3.20

-12.7%

\$0.65

3.3%

\$4.1874

\$3.2803

\$3.6541

\$3.3894

\$18.22

\$12.28

\$30.50

\$18.22

\$5.02

\$23.24

\$17.84

\$6.43

\$24.27

\$17.84

\$4.31

\$22.16

-\$6.23

-20.4%

-\$1.09

-4.7%

\$3.8124

\$2.9053

\$3.0341

\$2.7694

\$20.52

\$15.35

\$35.87

\$20.52

\$6.28

\$26.80

\$18.59

\$8.03

\$26.62

\$18.59

\$5.39

\$23.97

-\$9.25

-25.8%

-\$2.83

-10.6%

\$3.5874

\$2.6803

\$2.6621

\$2.3974

\$26.28

\$23.03

\$49.31

\$26.28

\$9.42

\$35.70

\$20.44

\$12.05

\$32.49

\$20.44

\$8.08

\$28.52

-\$16.82

-34.1%

-\$7.18

-20.1%

\$3.2874

\$2.3803

\$2.1661

\$1.9014

\$32.04

\$30.70

\$62.75

\$32.04

\$12.56

\$44.61

\$22.29

\$16.07

\$38.36

\$22.29

\$10.78

\$33.07

-\$24.39

-38.9%

-\$11.54

-25.9%

\$3.1374

\$2.2303

\$1.9181

\$1.6534

\$37.81

\$38.38

\$76.19

\$37.81

\$15.70

\$53.51

\$24.14

\$20.09

\$44.23

\$24.14

\$13.47

\$37.61

-\$31.95

-41.9%

-\$15.89

-29.7%

\$3.0474

\$2.1403

\$1.7693

\$1.5046

\$43.57

\$46.06

\$89.62

\$43.57

\$18.84

\$62.41

\$26.00

\$24.10

\$50.10

\$26.00

\$16.16

\$42.16

-\$39.52

-44.1%

-\$20.25

-32.4%

\$2.9874

\$2.0803

\$1.6701

\$1.4054

\$49.33

\$53.73

\$103.06

\$49.33

\$21.98

\$71.31

\$27.85

\$28.12

\$55.97

\$27.85

\$18.86

\$46.71

-\$47.09

-45.7%

-\$24.60

-34.5%

\$2.9445

\$2.0374

\$1.5992

\$1.3345

\$55.09

\$61.41

\$116.50

\$55.09

\$25.12

\$80.21

\$29.70

\$32.14

\$61.84

\$29.70

\$21.55

\$51.26

-\$54.65

-46.9%

-\$28.96

-36.1%

\$2.9124

\$2.0053

\$1.5461

\$1.2814

\$60.85

\$69.08

\$129.93

\$60.85

\$28.26

\$89.11

\$31.56

\$36.16

\$67.71

\$31.56

\$24.25

\$55.80

-\$62.22

-47.9%

-\$33.31

-37.4%

\$2.8874

\$1.9803

\$1.5047

\$1.2400

\$66.61

\$76.76

\$143.37

\$66.61

\$31.41

\$98.02

\$33.41

\$40.17

\$73.58

\$33.41

\$26.94

\$60.35

-\$69.79

-48.7%

-\$37.67

-38.4%

\$2.8674

\$1.9603

\$1.4717

\$1.2070

\$78.13

\$92.11

\$170.24

\$78.13

\$37.69

\$115.82

\$37.12

\$48.21

\$85.32

\$37.12

\$32.33

\$69.44

-\$84.92

-49.9%

-\$46.38

-40.0%

\$2.8374

\$1.9303

\$1.4221

\$1.1574

\$89.65

\$107.46

\$197.12

\$89.65

\$43.97

\$133.62

\$40.82

\$56.24

\$97.07

\$40.82

\$37.72

\$78.54

-\$100.05

-50.8%

-\$55.08

-41.2%

\$2.8160

\$1.9089

\$1.3867

\$1.1220

\$101.18

\$122.82

\$223.99

\$101.18

\$50.25

\$151.42

\$44.53

\$64.28

\$108.81

\$44.53

\$43.10

\$87.63

-\$115.19

-51.4%

-\$63.79

-42.1%

\$2.7999

\$1.8928

\$1.3601

\$1.0954

\$110.62

\$138.17

\$248.79

\$110.62

\$56.53

\$167.15

\$48.23

\$72.31

\$120.55

\$48.23

\$48.49

\$96.72

-\$128.24

-51.5%

-\$70.42

-42.1%

\$2.7643

\$1.8572

\$1.3394

\$1.0747

\$120.06

\$153.52

\$273.58

\$120.06

\$62.81

\$182.87

\$51.94

\$80.35

\$132.29

\$51.94

\$53.88

\$105.82

-\$141.29

-51.6%

-\$77.05

-42.1%

\$2.7358

\$1.8287

\$1.3229

\$1.0582

\$214.48

\$307.04

\$521.52

\$214.48

\$125.62

\$340.10

\$89.00

\$160.70

\$249.70

\$89.00

\$107.76

\$196.76

-\$271.82

-52.1%

-\$143.34

-42.1%

\$2.6076

\$1.7005

\$1.2485

\$0.9838

Estimated Bill Percentiles

Winter - 25%

8

\$18.22

\$12.28

\$30.50

\$17.84

\$6.43

\$24.27

-\$6.23

-20.4%

\$3.8124

\$3.0341

Winter - 50%

20

\$32.04

\$30.70

\$62.75

\$22.29

\$16.07

\$38.36

-\$24.39

-38.9%

\$3.1374

\$1.9181

Winter - 75%

30

\$43.57

\$46.06

\$89.62

\$26.00

\$24.10

\$50.10

-\$39.52

-44.1%

\$2.9874

\$1.6701

Summer - 25%

5

\$14.76

\$3.14

\$17.90

\$16.73

\$2.69

\$19.43

\$1.53

8.5%

\$3.5803

\$3.8854

Summer - 50%

11

\$21.67

\$6.91

\$28.58

\$18.96

\$5.93

\$24.88

-\$3.70

-12.9%

\$2.5985

\$2.2621

Summer - 75%

20

\$32.04

\$12.56

\$44.61

\$22.29

\$10.78

\$33.07

-\$11.54

-25.9%

\$2.2303

\$1.6534



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE RESIDENTIAL TO ENERGYNORTH RATE R-3 : RESIDENTIAL HEATING

Line

Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
Cost of Gas	\$1.5352	\$0.6281	Cost of Gas	\$0.7051	\$0.4404
			LDAC	\$0.0984	
Customer charge	\$9.00		Customer charge	\$14.88	
Sales rate			Sales rate		
First Block Size	80	80	First Block Size	100	20
Second Block Size	120	120			
Block 1	\$1.1522	\$1.1522	Block 1	\$0.5450	\$0.5450
Block 2	\$0.9442	\$0.9442	Block 2	\$0.5450	\$0.5450
Block 3	\$0.7946	\$0.7946			

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$9.00	\$0.00	\$9.00	\$9.00	\$0.00	\$9.00	\$14.88	\$0.00	\$14.88	\$14.88	\$0.00	\$14.88	\$5.88	65.3%	\$5.88	65.3%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$20.52	\$15.35	\$35.87	\$20.52	\$6.28	\$26.80	\$20.33	\$8.03	\$28.36	\$20.33	\$5.39	\$25.72	-\$7.51	-20.9%	-\$1.09	-4.0%	\$3.5874	\$2.6803	\$2.8365	\$2.5718
25	\$37.81	\$38.38	\$76.19	\$37.81	\$15.70	\$53.51	\$28.50	\$20.09	\$48.59	\$28.50	\$13.47	\$41.97	-\$27.59	-36.2%	-\$11.53	-21.6%	\$3.0474	\$2.1403	\$1.9437	\$1.6790
50	\$66.61	\$76.76	\$143.37	\$66.61	\$31.41	\$98.02	\$42.13	\$40.17	\$82.30	\$42.13	\$26.94	\$69.07	-\$61.07	-42.6%	-\$28.95	-29.5%	\$2.8674	\$1.9603	\$1.6461	\$1.3814
75	\$95.42	\$115.14	\$210.56	\$95.42	\$47.11	\$142.52	\$55.75	\$60.26	\$116.02	\$55.75	\$40.41	\$96.16	-\$94.54	-44.9%	-\$46.36	-32.5%	\$2.8074	\$1.9003	\$1.5469	\$1.2822
100	\$120.06	\$153.52	\$273.58	\$120.06	\$62.81	\$182.87	\$69.38	\$80.35	\$149.73	\$69.38	\$53.88	\$123.26	-\$123.85	-45.3%	-\$59.61	-32.6%	\$2.7358	\$1.8287	\$1.4973	\$1.2326
125	\$143.67	\$191.90	\$335.57	\$143.67	\$78.51	\$222.18	\$83.00	\$100.44	\$183.44	\$83.00	\$67.35	\$150.35	-\$152.12	-45.3%	-\$71.82	-32.3%	\$2.6845	\$1.7774	\$1.4675	\$1.2028
150	\$167.27	\$230.28	\$397.55	\$167.27	\$94.22	\$261.49	\$96.63	\$120.52	\$217.15	\$96.63	\$80.82	\$177.45	-\$180.40	-45.4%	-\$84.04	-32.1%	\$2.6503	\$1.7432	\$1.4477	\$1.1830
175	\$190.88	\$268.66	\$459.54	\$190.88	\$109.92	\$300.79	\$110.25	\$140.61	\$250.86	\$110.25	\$94.29	\$204.54	-\$208.67	-45.4%	-\$96.25	-32.0%	\$2.6259	\$1.7188	\$1.4335	\$1.1688
200	\$214.48	\$307.04	\$521.52	\$214.48	\$125.62	\$340.10	\$123.88	\$160.70	\$284.58	\$123.88	\$107.76	\$231.64	-\$236.94	-45.4%	-\$108.46	-31.9%	\$2.6076	\$1.7005	\$1.4229	\$1.1582
225	\$234.35	\$345.42	\$579.77	\$234.35	\$141.32	\$375.67	\$137.50	\$180.79	\$318.29	\$137.50	\$121.23	\$258.73	-\$261.48	-45.1%	-\$116.94	-31.1%	\$2.5767	\$1.6696	\$1.4146	\$1.1499
250	\$254.21	\$383.80	\$638.01	\$254.21	\$157.03	\$411.24	\$151.13	\$200.87	\$352.00	\$151.13	\$134.70	\$285.83	-\$286.01	-44.8%	-\$125.41	-30.5%	\$2.5520	\$1.6449	\$1.4080	\$1.1433
275	\$274.08	\$422.18	\$696.26	\$274.08	\$172.73	\$446.80	\$164.75	\$220.96	\$385.71	\$164.75	\$148.17	\$312.92	-\$310.54	-44.6%	-\$133.88	-30.0%	\$2.5318	\$1.6247	\$1.4026	\$1.1379
300	\$293.94	\$460.56	\$754.50	\$293.94	\$188.43	\$482.37	\$178.38	\$241.05	\$419.42	\$178.38	\$161.64	\$340.01	-\$335.08	-44.4%	-\$142.36	-29.5%	\$2.5150	\$1.6079	\$1.3981	\$1.1334
350	\$333.67	\$537.32	\$870.99	\$333.67	\$219.84	\$553.51	\$205.63	\$281.22	\$486.85	\$205.63	\$188.58	\$394.20	-\$384.14	-44.1%	-\$159.30	-28.8%	\$2.4885	\$1.5814	\$1.3910	\$1.1263
400	\$373.40	\$614.08	\$987.48	\$373.40	\$251.24	\$624.64	\$232.87	\$321.40	\$554.27	\$232.87	\$215.52	\$448.39	-\$433.21	-43.9%	-\$176.25	-28.2%	\$2.4687	\$1.5616	\$1.3857	\$1.1210
450	\$413.13	\$690.84	\$1,103.97	\$413.13	\$282.65	\$695.78	\$260.12	\$361.57	\$621.70	\$260.12	\$242.46	\$502.58	-\$482.27	-43.7%	-\$193.19	-27.8%	\$2.4533	\$1.5462	\$1.3815	\$1.1168
500	\$452.86	\$767.60	\$1,220.46	\$452.86	\$314.05	\$766.91	\$287.37	\$401.75	\$689.12	\$287.37	\$269.40	\$556.77	-\$531.34	-43.5%	-\$210.14	-27.4%	\$2.4409	\$1.5338	\$1.3782	\$1.1135
750	\$651.51	\$1,151.40	\$1,802.91	\$651.51	\$471.08	\$1,122.59	\$423.62	\$602.62	\$1,026.24	\$423.62	\$404.10	\$827.72	-\$776.67	-43.1%	-\$294.87	-26.3%	\$2.4039	\$1.4968	\$1.3683	\$1.1036
1,000	\$850.16	\$1,535.20	\$2,385.36	\$850.16	\$628.10	\$1,478.26	\$559.87	\$803.50	\$1,363.36	\$559.87	\$538.80	\$1,098.66	-\$1,022.00	-42.8%	-\$379.60	-25.7%	\$2.3854	\$1.4783	\$1.3634	\$1.0987
Percentiles																				
60	\$78.13	\$92.11	\$170.24				\$47.58	\$48.21	\$95.79				-\$74.46	-43.7%			\$2.8374		\$1.5965	
100	\$120.06	\$153.52	\$273.58				\$69.38	\$80.35	\$149.73				-\$123.85	-45.3%			\$2.7358		\$1.4973	
175	\$190.88	\$268.66	\$459.54				\$110.25	\$140.61	\$250.86				-\$208.67	-45.4%			\$2.6259		\$1.4335	
12				\$22.83	\$7.54	\$30.36				\$21.42	\$6.47	\$27.89			-\$2.48	-8.2%	\$2.5303		\$2.3238	
20				\$32.04	\$12.56	\$44.61				\$25.78	\$10.78	\$36.56			-\$8.05	-18.0%	\$2.2303		\$1.8278	
30				\$43.57	\$18.84	\$62.41				\$31.23	\$16.16	\$47.39			-\$15.02	-24.1%	\$2.0803		\$1.5798	

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas			\$0.7010	\$0.4242
					LDAC			\$0.0802	
Customer charge			\$18.00		Customer charge			\$55.16	
Sales rate					Sales rate				
First Block Size			80	80	First Block Size			100	20
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1			\$0.4523	\$0.4523
Block 2			\$0.9442	\$0.9442	Block 2			\$0.3038	\$0.3038
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$18	\$0	\$18	\$18	\$0	\$18	\$55	\$0	\$55	\$55	\$0	\$55	\$37.16	206.5%	\$37.16	206.5%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$30	\$15	\$45	\$30	\$6	\$36	\$60	\$8	\$67	\$60	\$5	\$65	\$22.63	50.4%	\$28.93	80.8%	\$4.4874	\$3.5803	\$6.7499	\$6.4731
25	\$47	\$38	\$85	\$47	\$16	\$63	\$66	\$20	\$86	\$66	\$13	\$78	\$0.82	1.0%	\$15.83	25.3%	\$3.4074	\$2.5003	\$3.4401	\$3.1336
50	\$76	\$77	\$152	\$76	\$31	\$107	\$78	\$39	\$117	\$73	\$25	\$99	-\$35.53	-23.3%	-\$8.47	-7.9%	\$3.0474	\$2.1403	\$2.3368	\$1.9709
75	\$104	\$115	\$220	\$104	\$47	\$152	\$89	\$59	\$148	\$81	\$38	\$119	-\$71.88	-32.7%	-\$32.78	-21.6%	\$2.9274	\$2.0203	\$1.9690	\$1.5833
100	\$129	\$154	\$283	\$129	\$63	\$192	\$100	\$78	\$179	\$89	\$50	\$139	-\$104.07	-36.8%	-\$52.92	-27.6%	\$2.8258	\$1.9187	\$1.7851	\$1.3895
150	\$176	\$230	\$407	\$176	\$94	\$270	\$116	\$117	\$233	\$104	\$76	\$179	-\$173.79	-42.7%	-\$91.13	-33.7%	\$2.7103	\$1.8032	\$1.5517	\$1.1957
200	\$223	\$307	\$531	\$223	\$126	\$349	\$131	\$156	\$287	\$119	\$101	\$220	-\$243.51	-45.9%	-\$129.33	-37.0%	\$2.6526	\$1.7455	\$1.4350	\$1.0988
250	\$263	\$384	\$647	\$263	\$157	\$420	\$146	\$195	\$341	\$134	\$126	\$260	-\$305.75	-47.3%	-\$160.06	-38.1%	\$2.5880	\$1.6809	\$1.3650	\$1.0407
300	\$303	\$461	\$764	\$303	\$188	\$491	\$161	\$234	\$396	\$149	\$151	\$301	-\$367.99	-48.2%	-\$190.79	-38.8%	\$2.5450	\$1.6379	\$1.3184	\$1.0019
350	\$343	\$537	\$880	\$343	\$220	\$563	\$176	\$273	\$450	\$164	\$177	\$341	-\$430.24	-48.9%	-\$221.51	-39.4%	\$2.5143	\$1.6072	\$1.2850	\$0.9743
400	\$382	\$614	\$996	\$382	\$251	\$634	\$192	\$312	\$504	\$180	\$202	\$381	-\$492.48	-49.4%	-\$252.24	-39.8%	\$2.4912	\$1.5841	\$1.2600	\$0.9535
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$222	\$391	\$612	\$210	\$252	\$462	-\$616.96	-50.2%	-\$313.69	-40.4%	\$2.4589	\$1.5518	\$1.2250	\$0.9244
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$252	\$469	\$721	\$240	\$303	\$543	-\$741.44	-50.7%	-\$375.15	-40.9%	\$2.4374	\$1.5303	\$1.2017	\$0.9051
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$283	\$547	\$829	\$271	\$353	\$624	-\$865.93	-51.1%	-\$436.60	-41.2%	\$2.4220	\$1.5149	\$1.1850	\$0.8912
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$313	\$625	\$938	\$301	\$404	\$705	-\$990.41	-51.4%	-\$498.05	-41.4%	\$2.4105	\$1.5034	\$1.1725	\$0.8808
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$343	\$703	\$1,046	\$332	\$454	\$785	-\$1,114.89	-51.6%	-\$559.51	-41.6%	\$2.4015	\$1.4944	\$1.1628	\$0.8728
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$374	\$781	\$1,155	\$362	\$504	\$866	-\$1,239.38	-51.8%	-\$620.96	-41.8%	\$2.3944	\$1.4873	\$1.1550	\$0.8663
1,250	\$1,058	\$1,919	\$2,977	\$1,058	\$785	\$1,843	\$450	\$976	\$1,426	\$438	\$630	\$1,068	-\$1,550.59	-52.1%	-\$774.59	-42.0%	\$2.3814	\$1.4743	\$1.1410	\$0.8547
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$526	\$1,172	\$1,697	\$514	\$757	\$1,270	-\$1,861.80	-52.3%	-\$928.23	-42.2%	\$2.3728	\$1.4657	\$1.1316	\$0.8469
Percentiles																				
70	\$99	\$107	\$206				\$87	\$55	\$142				-\$64.61	-31.3%			\$2.9445		\$2.0215	
200	\$223	\$307	\$531				\$131	\$156	\$287				-\$243.51	-45.9%			\$2.6526		\$1.4350	
500	\$462	\$768	\$1,229				\$222	\$391	\$612				-\$616.96	-50.2%			\$2.4589		\$1.2250	
0				\$18	\$0	\$18				\$55	\$0	\$55			\$37.16	206.5%		\$0.0000		\$0.0000
8				\$27	\$5	\$32				\$59	\$4	\$63			\$30.58	94.8%		\$4.0303		\$7.8522
45				\$70	\$28	\$98				\$72	\$23	\$95			-\$3.61	-3.7%		\$2.1803		\$2.1001

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas			\$0.7010	\$0.4242
					LDAC			\$0.0802	
Customer charge			\$18.00		Customer charge			\$165.49	
Sales rate					Sales rate				
First Block Size			80	80	First Block Size			1000	400
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1			\$0.4113	\$0.4113
Block 2			\$0.9442	\$0.9442	Block 2			\$0.2740	\$0.2740
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$18	\$0	\$18	\$18	\$0	\$18	\$165	\$0	\$165	\$165	\$0	\$165	\$147.49	819.4%	\$147.49	819.4%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$30	\$15	\$45	\$30	\$6	\$36	\$170	\$8	\$177	\$170	\$5	\$175	\$132.54	295.4%	\$138.85	387.8%	\$4.4874	\$3.5803	\$17.7419	\$17.4651
25	\$47	\$38	\$85	\$47	\$16	\$63	\$176	\$20	\$195	\$176	\$13	\$188	\$110.12	129.3%	\$125.88	201.4%	\$3.4074	\$2.5003	\$7.8123	\$7.5355
50	\$76	\$77	\$152	\$76	\$31	\$107	\$186	\$39	\$225	\$186	\$25	\$211	\$72.75	47.7%	\$104.27	97.4%	\$3.0474	\$2.1403	\$4.5024	\$4.2256
75	\$104	\$115	\$220	\$104	\$47	\$152	\$196	\$59	\$255	\$196	\$38	\$234	\$35.38	16.1%	\$82.65	54.5%	\$2.9274	\$2.0203	\$3.3991	\$3.1223
100	\$129	\$154	\$283	\$129	\$63	\$192	\$207	\$78	\$285	\$207	\$50	\$257	\$2.17	0.8%	\$65.20	34.0%	\$2.8258	\$1.9187	\$2.8475	\$2.5707
150	\$176	\$230	\$407	\$176	\$94	\$270	\$227	\$117	\$344	\$227	\$76	\$303	-\$62.18	-15.3%	\$32.37	12.0%	\$2.7103	\$1.8032	\$2.2958	\$2.0190
200	\$223	\$307	\$531	\$223	\$126	\$349	\$248	\$156	\$404	\$248	\$101	\$349	-\$126.52	-23.8%	-\$0.46	-0.1%	\$2.6526	\$1.7455	\$2.0200	\$1.7432
250	\$263	\$384	\$647	\$263	\$157	\$420	\$268	\$195	\$464	\$268	\$126	\$394	-\$183.38	-28.3%	-\$25.81	-6.1%	\$2.5880	\$1.6809	\$1.8545	\$1.5777
300	\$303	\$461	\$764	\$303	\$188	\$491	\$289	\$234	\$523	\$289	\$151	\$440	-\$240.25	-31.5%	-\$51.16	-10.4%	\$2.5450	\$1.6379	\$1.7442	\$1.4674
350	\$343	\$537	\$880	\$343	\$220	\$563	\$309	\$273	\$583	\$309	\$177	\$486	-\$297.11	-33.8%	-\$76.50	-13.6%	\$2.5143	\$1.6072	\$1.6654	\$1.3886
400	\$382	\$614	\$996	\$382	\$251	\$634	\$330	\$312	\$643	\$330	\$202	\$532	-\$353.97	-35.5%	-\$101.85	-16.1%	\$2.4912	\$1.5841	\$1.6063	\$1.3295
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$371	\$391	\$762	\$357	\$252	\$610	-\$467.70	-38.0%	-\$166.28	-21.4%	\$2.4589	\$1.5518	\$1.5235	\$1.2193
750	\$661	\$1,151	\$1,812	\$661	\$471	\$1,132	\$474	\$586	\$1,060	\$426	\$378	\$804	-\$752.02	-41.5%	-\$327.36	-28.9%	\$2.4159	\$1.5088	\$1.4132	\$1.0723
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$577	\$781	\$1,358	\$494	\$504	\$999	-\$1,036.33	-43.3%	-\$488.44	-32.8%	\$2.3944	\$1.4873	\$1.3580	\$0.9988
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$714	\$1,172	\$1,886	\$631	\$757	\$1,388	-\$1,673.64	-47.0%	-\$810.59	-36.9%	\$2.3728	\$1.4657	\$1.2571	\$0.9253
2,000	\$1,654	\$3,070	\$4,724	\$1,654	\$1,256	\$2,910	\$851	\$1,562	\$2,413	\$768	\$1,009	\$1,777	-\$2,310.94	-48.9%	-\$1,132.74	-38.9%	\$2.3621	\$1.4550	\$1.2066	\$0.8886
3,000	\$2,448	\$4,606	\$7,054	\$2,448	\$1,884	\$4,333	\$1,125	\$2,344	\$3,468	\$1,042	\$1,513	\$2,556	-\$3,585.55	-50.8%	-\$1,777.05	-41.0%	\$2.3513	\$1.4442	\$1.1561	\$0.8519
4,000	\$3,243	\$6,141	\$9,384	\$3,243	\$2,512	\$5,755	\$1,399	\$3,125	\$4,524	\$1,316	\$2,018	\$3,334	-\$4,860.16	-51.8%	-\$2,421.36	-42.1%	\$2.3459	\$1.4388	\$1.1309	\$0.8335
5,000	\$4,038	\$7,676	\$11,714	\$4,038	\$3,141	\$7,178	\$1,673	\$3,906	\$5,579	\$1,590	\$2,522	\$4,112	-\$6,134.76	-52.4%	-\$3,065.67	-42.7%	\$2.3427	\$1.4356	\$1.1158	\$0.8225
Percentiles																				
1,300	\$1,098	\$1,996	\$3,093				\$659	\$1,016	\$1,675				-\$1,418.72	-45.9%			\$2.3795		\$1.2881	
2,000	\$1,654	\$3,070	\$4,724				\$851	\$1,562	\$2,413				-\$2,310.94	-48.9%			\$2.3621		\$1.2066	
3,500	\$2,846	\$5,373	\$8,219				\$1,262	\$2,734	\$3,996				-\$4,222.85	-51.4%			\$2.3482		\$1.1417	
45				\$70	\$28	\$98				\$184	\$23	\$207			\$108.59	110.7%		\$2.1803		\$4.5934
350				\$343	\$220	\$563				\$309	\$177	\$486			-\$76.50	-13.6%		\$1.6072		\$1.3886
750				\$661	\$471	\$1,132				\$426	\$378	\$804			-\$327.36	-28.9%		\$1.5088		\$1.0723

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

Present Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281
Customer charge			\$18.00	
Sales rate				
First Block Size			80	80
Second Block Size			120	120
Block 1			\$1.1522	\$1.1522
Block 2			\$0.9442	\$0.9442
Block 3			\$0.7946	\$0.7946

Proposed Rates			Winter	Summer
Cost of Gas			\$0.7194	\$0.4610
LDAC			\$0.0802	
Customer charge			\$55.16	
Sales rate				
First Block Size			100	100
Block 1			\$0.2726	\$0.2726
Block 2			\$0.1772	\$0.1772

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
17	0	\$18	\$0	\$18	\$18	\$0	\$18	\$55	\$0	\$55	\$55	\$0	\$55	\$37.16	206.5%	\$37.16	206.5%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
18	10	\$30	\$15	\$45	\$30	\$6	\$36	\$58	\$8	\$66	\$58	\$5	\$63	\$21.01	46.8%	\$27.50	76.8%	\$4.4874	\$3.5803	\$6.5887	\$6.3303
19	25	\$47	\$38	\$85	\$47	\$16	\$63	\$62	\$20	\$82	\$62	\$14	\$76	-\$3.21	-3.8%	\$13.00	20.8%	\$3.4074	\$2.5003	\$3.2788	\$3.0204
20	50	\$76	\$77	\$152	\$76	\$31	\$107	\$69	\$40	\$109	\$69	\$27	\$96	-\$43.59	-28.6%	-\$11.16	-10.4%	\$3.0474	\$2.1403	\$2.1755	\$1.9171
21	75	\$104	\$115	\$220	\$104	\$47	\$152	\$76	\$60	\$136	\$76	\$41	\$116	-\$83.97	-38.2%	-\$35.32	-23.3%	\$2.9274	\$2.0203	\$1.8078	\$1.5494
22	100	\$129	\$154	\$283	\$129	\$63	\$192	\$82	\$80	\$162	\$82	\$54	\$137	-\$120.19	-42.5%	-\$55.32	-28.8%	\$2.8258	\$1.9187	\$1.6239	\$1.3655
23	150	\$176	\$230	\$407	\$176	\$94	\$270	\$91	\$120	\$211	\$91	\$81	\$172	-\$195.33	-48.0%	-\$98.02	-36.2%	\$2.7103	\$1.8032	\$1.4082	\$1.1498
24	200	\$223	\$307	\$531	\$223	\$126	\$349	\$100	\$160	\$260	\$100	\$108	\$208	-\$270.46	-51.0%	-\$140.72	-40.3%	\$2.6526	\$1.7455	\$1.3003	\$1.0419
25	250	\$263	\$384	\$647	\$263	\$157	\$420	\$109	\$200	\$309	\$109	\$135	\$244	-\$338.11	-52.3%	-\$175.94	-41.9%	\$2.5880	\$1.6809	\$1.2356	\$0.9772
26	300	\$303	\$461	\$764	\$303	\$188	\$491	\$118	\$240	\$358	\$118	\$162	\$280	-\$405.76	-53.1%	-\$211.15	-43.0%	\$2.5450	\$1.6379	\$1.1925	\$0.9341
27	350	\$343	\$537	\$880	\$343	\$220	\$563	\$127	\$280	\$407	\$127	\$189	\$316	-\$473.42	-53.8%	-\$246.37	-43.8%	\$2.5143	\$1.6072	\$1.1616	\$0.9032
28	400	\$382	\$614	\$996	\$382	\$251	\$634	\$136	\$320	\$455	\$136	\$216	\$352	-\$541.07	-54.3%	-\$281.59	-44.4%	\$2.4912	\$1.5841	\$1.1385	\$0.8801
29	500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$153	\$400	\$553	\$153	\$271	\$424	-\$676.37	-55.0%	-\$352.02	-45.4%	\$2.4589	\$1.5518	\$1.1062	\$0.8478
30	600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$171	\$480	\$651	\$171	\$325	\$496	-\$811.68	-55.5%	-\$422.46	-46.0%	\$2.4374	\$1.5303	\$1.0846	\$0.8262
31	700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$189	\$560	\$748	\$189	\$379	\$568	-\$946.99	-55.9%	-\$492.90	-46.5%	\$2.4220	\$1.5149	\$1.0692	\$0.8108
32	800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$206	\$640	\$846	\$206	\$433	\$639	-\$1,082.29	-56.1%	-\$563.33	-46.8%	\$2.4105	\$1.5034	\$1.0576	\$0.7992
33	900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$224	\$720	\$944	\$224	\$487	\$711	-\$1,217.60	-56.3%	-\$633.77	-47.1%	\$2.4015	\$1.4944	\$1.0486	\$0.7902
34	1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$242	\$800	\$1,041	\$242	\$541	\$783	-\$1,352.90	-56.5%	-\$704.20	-47.3%	\$2.3944	\$1.4873	\$1.0415	\$0.7831
35	1,250	\$1,058	\$1,919	\$2,977	\$1,058	\$785	\$1,843	\$286	\$999	\$1,286	\$286	\$676	\$963	-\$1,691.16	-56.8%	-\$880.29	-47.8%	\$2.3814	\$1.4743	\$1.0285	\$0.7701
36	1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$330	\$1,199	\$1,530	\$330	\$812	\$1,142	-\$2,029.43	-57.0%	-\$1,056.38	-48.0%	\$2.3728	\$1.4657	\$1.0199	\$0.7615
37																					
38																					
39																					
40	Estimated Bill Percentiles																				
41	Winter - 25%	45	\$70	\$69	\$139			\$67	\$36	\$103				-\$35.52	-25.6%			\$3.0874		\$2.2981	
42	Winter - 50%	175	\$200	\$269	\$469			\$96	\$140	\$236				-\$232.89	-49.7%			\$2.6773		\$1.3465	
43	Winter - 75%	450	\$422	\$691	\$1,113			\$144	\$360	\$504				-\$608.72	-54.7%			\$2.4733		\$1.1206	
44	Summer - 25%	6			\$25	\$4	\$29				\$57	\$3	\$60			\$31.37	109.4%	\$4.7803		\$10.0079	
45	Summer - 50%	60			\$87	\$38	\$125				\$72	\$32	\$104			-\$20.82	-16.7%	\$2.0803		\$1.7332	
46	Summer - 75%	250			\$263	\$157	\$420				\$109	\$135	\$244			-\$175.94	-41.9%	\$1.6809		\$0.9772	

Estimated Bill Percentiles per 2010 MCS



Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES  
KEENE DIVISION RATE COMMERCIAL/INDUSTRIAL TO ENERGYNORTH RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.5352	\$0.6281	Cost of Gas			\$0.7194	\$0.4610
					LDAC			\$0.0802	
Customer charge			\$18.00		Customer charge			\$165.49	
Sales rate					Sales rate				
First Block Size			80	80	First Block Size			1000	1000
Second Block Size			120	120					
Block 1			\$1.1522	\$1.1522	Block 1			\$0.2341	\$0.1696
Block 2			\$0.9442	\$0.9442	Block 2			\$0.1559	\$0.0964
Block 3			\$0.7946	\$0.7946					

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$223	\$307	\$531	\$223	\$126	\$349	\$212	\$160	\$372	\$199	\$108	\$308	-\$158.29	-29.8%	-\$41.44	-11.9%	\$2.6526	\$1.7455	\$1.8611	\$1.5383
300	\$303	\$461	\$764	\$303	\$188	\$491	\$236	\$240	\$476	\$216	\$162	\$379	-\$287.91	-37.7%	-\$112.63	-22.9%	\$2.5450	\$1.6379	\$1.5853	\$1.2625
400	\$382	\$614	\$996	\$382	\$251	\$634	\$259	\$320	\$579	\$233	\$216	\$450	-\$417.52	-41.9%	-\$183.82	-29.0%	\$2.4912	\$1.5841	\$1.4474	\$1.1246
500	\$462	\$768	\$1,229	\$462	\$314	\$776	\$283	\$400	\$682	\$250	\$271	\$521	-\$547.13	-44.5%	-\$255.01	-32.9%	\$2.4589	\$1.5518	\$1.3647	\$1.0418
600	\$541	\$921	\$1,462	\$541	\$377	\$918	\$306	\$480	\$786	\$267	\$325	\$592	-\$676.75	-46.3%	-\$326.20	-35.5%	\$2.4374	\$1.5303	\$1.3095	\$0.9866
700	\$621	\$1,075	\$1,695	\$621	\$440	\$1,060	\$329	\$560	\$889	\$284	\$379	\$663	-\$806.36	-47.6%	-\$397.38	-37.5%	\$2.4220	\$1.5149	\$1.2701	\$0.9472
800	\$700	\$1,228	\$1,928	\$700	\$502	\$1,203	\$353	\$640	\$992	\$301	\$433	\$734	-\$935.97	-48.5%	-\$468.57	-39.0%	\$2.4105	\$1.5034	\$1.2405	\$0.9177
900	\$780	\$1,382	\$2,161	\$780	\$565	\$1,345	\$376	\$720	\$1,096	\$318	\$487	\$805	-\$1,065.59	-49.3%	-\$539.76	-40.1%	\$2.4015	\$1.4944	\$1.2175	\$0.8947
1,000	\$859	\$1,535	\$2,394	\$859	\$628	\$1,487	\$400	\$800	\$1,199	\$335	\$541	\$876	-\$1,195.20	-49.9%	-\$610.95	-41.1%	\$2.3944	\$1.4873	\$1.1992	\$0.8763
1,100	\$939	\$1,689	\$2,627	\$939	\$691	\$1,630	\$415	\$880	\$1,295	\$345	\$595	\$940	-\$1,332.63	-50.7%	-\$689.46	-42.3%	\$2.3885	\$1.4814	\$1.1770	\$0.8546
1,200	\$1,018	\$1,842	\$2,860	\$1,018	\$754	\$1,772	\$431	\$960	\$1,390	\$354	\$649	\$1,004	-\$1,470.05	-51.4%	-\$767.97	-43.3%	\$2.3836	\$1.4765	\$1.1586	\$0.8365
1,300	\$1,098	\$1,996	\$3,093	\$1,098	\$817	\$1,914	\$446	\$1,039	\$1,486	\$364	\$704	\$1,068	-\$1,607.48	-52.0%	-\$846.48	-44.2%	\$2.3795	\$1.4724	\$1.1429	\$0.8212
1,400	\$1,177	\$2,149	\$3,326	\$1,177	\$879	\$2,056	\$462	\$1,119	\$1,581	\$374	\$758	\$1,131	-\$1,744.91	-52.5%	-\$924.99	-45.0%	\$2.3759	\$1.4688	\$1.1296	\$0.8081
1,500	\$1,256	\$2,303	\$3,559	\$1,256	\$942	\$2,199	\$478	\$1,199	\$1,677	\$383	\$812	\$1,195	-\$1,882.33	-52.9%	-\$1,003.51	-45.6%	\$2.3728	\$1.4657	\$1.1180	\$0.7967
1,750	\$1,455	\$2,687	\$4,142	\$1,455	\$1,099	\$2,554	\$517	\$1,399	\$1,916	\$407	\$947	\$1,355	-\$2,225.90	-53.7%	-\$1,199.78	-47.0%	\$2.3667	\$1.4596	\$1.0947	\$0.7740
2,000	\$1,654	\$3,070	\$4,724	\$1,654	\$1,256	\$2,910	\$556	\$1,599	\$2,155	\$432	\$1,082	\$1,514	-\$2,569.47	-54.4%	-\$1,396.06	-48.0%	\$2.3621	\$1.4550	\$1.0773	\$0.7569
2,500	\$2,051	\$3,838	\$5,889	\$2,051	\$1,570	\$3,621	\$633	\$1,999	\$2,632	\$480	\$1,353	\$1,833	-\$3,256.60	-55.3%	-\$1,788.62	-49.4%	\$2.3556	\$1.4485	\$1.0530	\$0.7331
3,000	\$2,448	\$4,606	\$7,054	\$2,448	\$1,884	\$4,333	\$711	\$2,399	\$3,110	\$528	\$1,624	\$2,151	-\$3,943.74	-55.9%	-\$2,181.18	-50.3%	\$2.3513	\$1.4442	\$1.0367	\$0.7172
4,000	\$3,243	\$6,141	\$9,384	\$3,243	\$2,512	\$5,755	\$867	\$3,198	\$4,066	\$624	\$2,165	\$2,789	-\$5,318.01	-56.7%	-\$2,966.29	-51.5%	\$2.3459	\$1.4388	\$1.0164	\$0.6973
5,000	\$4,038	\$7,676	\$11,714	\$4,038	\$3,141	\$7,178	\$1,023	\$3,998	\$5,021	\$721	\$2,706	\$3,427	-\$6,692.28	-57.1%	-\$3,751.41	-52.3%	\$2.3427	\$1.4356	\$1.0043	\$0.6853
<b>Estimated Bill Percentiles</b>																				
Winter - 25%	1,040	\$891	\$1,597	\$2,488			\$406	\$832	\$1,237				-\$1,250.17	-50.3%			\$2.3919		\$1.1898	
Winter - 50%	2,000	\$1,654	\$3,070	\$4,724			\$556	\$1,599	\$2,155				-\$2,569.47	-54.4%			\$2.3621		\$1.0773	
Winter - 75%	3,500	\$2,846	\$5,373	\$8,219			\$789	\$2,799	\$3,588				-\$4,630.87	-56.3%			\$2.3482		\$1.0251	
Summer - 25%	700				\$621	\$440	\$1,060			\$284	\$379	\$663			-\$397.38	-37.5%		\$1.5149		\$0.9472
Summer - 50%	1,040				\$891	\$653	\$1,544			\$339	\$563	\$902			-\$642.35	-41.6%		\$1.4848		\$0.8671
Summer - 75%	2,000				\$1,654	\$1,256	\$2,910			\$432	\$1,082	\$1,514			-\$1,396.06	-48.0%		\$1.4550		\$0.7569

Estimated Bill Percentiles per 2010 MCS



Line  
No

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

**1 Winter Season (Jan. - Apr., Nov. - Dec.)**

**2 Residential Non-Heating (R1)**

<b>PROPOSED</b>		<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>Winter</b>
		<b>17</b>	<b>24</b>	<b>27</b>	<b>32</b>	<b>31</b>	<b>23</b>	<b>153</b>
<b>average Usage (Therms)</b>								
<b>Winter:</b>								
Cust. Chg	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28
Headblock	\$0.3706	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.3706	\$6.12	\$8.74	\$10.13	\$11.73	\$11.56	\$8.39	\$56.67
HB Threshold	-							
<b>Summer:</b>								
Cust. Chg	\$14.88							
Headblock	\$0.3706							
Tailblock	\$0.3706							
HB Threshold	-							
Total Base Rate Amount		\$21.00	\$23.62	\$25.01	\$26.61	\$26.44	\$23.27	\$145.95
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7346
COG amount - Winter		\$10.64	\$15.20	\$17.62	\$25.50	\$25.12	\$18.24	\$112.33
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984
LDAC amount		\$1.62	\$2.32	\$2.69	\$3.11	\$3.07	\$2.23	\$15.05
<b>Total Bill</b>		<b>\$33.25</b>	<b>\$41.15</b>	<b>\$45.33</b>	<b>\$55.23</b>	<b>\$54.63</b>	<b>\$43.74</b>	<b>\$273.33</b>

**Summer Season (May - Oct.)**

<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Summer</b>	<b>Total 2017/18</b>
<b>19</b>	<b>14</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>73</b>	<b>226</b>
\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28	\$178.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$7.09	\$5.22	\$3.97	\$3.38	\$3.32	\$4.10	\$27.08	\$83.75
\$21.97	\$20.10	\$18.85	\$18.26	\$18.20	\$18.98	\$116.36	\$262.31
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.5984
\$5.99	\$4.41	\$3.36	\$2.86	\$2.81	\$3.46	\$22.89	\$135.22
\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984
\$1.88	\$1.39	\$1.05	\$0.90	\$0.88	\$1.09	\$7.19	\$22.24
<b>\$29.85</b>	<b>\$25.89</b>	<b>\$23.26</b>	<b>\$22.02</b>	<b>\$21.90</b>	<b>\$23.53</b>	<b>\$146.44</b>	<b>\$419.77</b>

**32 Winter Season (Jan. - Apr., Nov. - Dec.)**

**33 Residential Non-Heating (R1)**

<b>CURRENT</b>		<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>Winter</b>
		<b>17</b>	<b>24</b>	<b>27</b>	<b>32</b>	<b>31</b>	<b>23</b>	<b>153</b>
<b>average Usage (Therms)</b>								
<b>Winter:</b>								
Cust. Chg	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$101.28
Headblock	\$0.2231	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock	\$0.2231	\$3.68	\$5.26	\$6.10	\$7.06	\$6.96	\$5.05	\$34.12
HB Threshold	-							
<b>Summer:</b>								
Cust. Chg	\$16.88							
Headblock	\$0.2231							
Tailblock	\$0.2231							
HB Threshold	-							
Total Base Rate Amount		\$20.56	\$22.14	\$22.98	\$23.94	\$23.84	\$21.93	\$135.40
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7346
COG amount - Winter		\$10.64	\$15.20	\$17.62	\$25.50	\$25.12	\$18.24	\$112.33
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
LDAC amount		\$1.41	\$2.02	\$2.34	\$2.71	\$2.67	\$1.94	\$13.09
<b>Total Bill</b>		<b>\$32.61</b>	<b>\$39.37</b>	<b>\$42.95</b>	<b>\$52.16</b>	<b>\$51.63</b>	<b>\$42.11</b>	<b>\$260.82</b>

**Summer Season (May - Oct.)**

<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Summer</b>	<b>Total 2017/18</b>
<b>19</b>	<b>14</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>73</b>	<b>226</b>
\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$16.88	\$101.28	\$202.56
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.27	\$3.14	\$2.39	\$2.04	\$2.00	\$2.47	\$16.30	\$50.42
\$21.15	\$20.02	\$19.27	\$18.92	\$18.88	\$19.35	\$117.58	\$252.98
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.5984
\$5.99	\$4.41	\$3.36	\$2.86	\$2.81	\$3.46	\$22.89	\$135.22
\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
\$1.64	\$1.21	\$0.92	\$0.78	\$0.77	\$0.95	\$6.25	\$19.35
<b>\$28.78</b>	<b>\$25.64</b>	<b>\$23.54</b>	<b>\$22.55</b>	<b>\$22.46</b>	<b>\$23.76</b>	<b>\$146.73</b>	<b>\$407.55</b>

**63 DIFFERENCE:**

<b>Total Bill</b>	<b>\$0.64</b>	<b>\$1.78</b>	<b>\$2.38</b>	<b>\$3.07</b>	<b>\$3.00</b>	<b>\$1.63</b>	<b>\$12.51</b>
% Change	<b>1.98%</b>	<b>4.52%</b>	<b>5.55%</b>	<b>5.89%</b>	<b>5.81%</b>	<b>3.87%</b>	<b>4.80%</b>
<b>Base Rate</b>	<b>\$0.43</b>	<b>\$1.48</b>	<b>\$2.03</b>	<b>\$2.67</b>	<b>\$2.60</b>	<b>\$1.34</b>	<b>\$10.55</b>
% Change	<b>2.11%</b>	<b>6.68%</b>	<b>8.85%</b>	<b>11.15%</b>	<b>10.91%</b>	<b>6.11%</b>	<b>7.80%</b>
<b>COG &amp; LDAC</b>	<b>\$0.21</b>	<b>\$0.30</b>	<b>\$0.35</b>	<b>\$0.41</b>	<b>\$0.40</b>	<b>\$0.29</b>	<b>\$1.96</b>
% Change	<b>1.75%</b>	<b>1.75%</b>	<b>1.75%</b>	<b>1.44%</b>	<b>1.44%</b>	<b>1.44%</b>	<b>1.56%</b>

<b>\$1.07</b>	<b>\$0.26</b>	<b>(\$0.28)</b>	<b>(\$0.54)</b>	<b>(\$0.56)</b>	<b>(\$0.23)</b>	<b>(\$0.29)</b>	<b>\$12.22</b>
<b>3.70%</b>	<b>1.00%</b>	<b>-1.20%</b>	<b>-2.39%</b>	<b>-2.50%</b>	<b>-0.96%</b>	<b>-0.20%</b>	<b>3.00%</b>
<b>\$0.82</b>	<b>\$0.08</b>	<b>(\$0.42)</b>	<b>(\$0.65)</b>	<b>(\$0.68)</b>	<b>(\$0.37)</b>	<b>(\$1.22)</b>	<b>\$9.33</b>
<b>3.88%</b>	<b>0.38%</b>	<b>-2.18%</b>	<b>-3.46%</b>	<b>-3.59%</b>	<b>-1.91%</b>	<b>-1.04%</b>	<b>3.69%</b>
<b>\$0.24</b>	<b>\$0.18</b>	<b>\$0.14</b>	<b>\$0.12</b>	<b>\$0.11</b>	<b>\$0.14</b>	<b>\$0.93</b>	<b>\$2.89</b>
<b>3.21%</b>	<b>3.21%</b>	<b>3.21%</b>	<b>3.21%</b>	<b>3.21%</b>	<b>3.21%</b>	<b>3.21%</b>	<b>1.87%</b>



Line  
No

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

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

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		51	90	117	141	130	89	618
<b>Winter:</b>								
Cust. Chg	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28
Headblock	\$0.5450	\$27.75	\$49.05	\$54.50	\$54.50	\$54.50	\$48.25	\$288.54
Tailblock	\$0.5450	\$0.00	\$0.00	\$9.48	\$22.46	\$16.19	\$0.00	\$48.13
HB Threshold	100							
<b>Summer:</b>								
Cust. Chg	\$14.88							
Headblock	\$0.5450							
Tailblock	\$0.5450							
HB Threshold	20							
Total Base Rate Amount		\$42.63	\$63.93	\$78.86	\$91.84	\$85.57	\$63.13	\$425.95
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7382
COG amount - Winter		\$32.81	\$58.01	\$75.66	\$113.76	\$104.50	\$71.32	\$456.05
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984
LDAC amount		\$5.01	\$8.86	\$11.55	\$13.89	\$12.76	\$8.71	\$60.78
<b>Total Bill</b>		<b>\$80.45</b>	<b>\$130.80</b>	<b>\$166.06</b>	<b>\$219.49</b>	<b>\$202.83</b>	<b>\$143.15</b>	<b>\$942.79</b>

102  
103 **Winter Season (Jan. - Apr., Nov. - Dec.)**  
104 **Residential Heating (R3)**

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		51	90	117	141	130	89	618
<b>Winter:</b>								
Cust. Chg	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$146.58
Headblock	\$0.3863	\$19.67	\$34.77	\$38.63	\$38.63	\$38.63	\$34.20	\$204.52
Tailblock	\$0.3197	\$0.00	\$0.00	\$5.56	\$13.18	\$9.50	\$0.00	\$28.23
HB Threshold	100							
<b>Summer:</b>								
Cust. Chg	\$24.43							
Headblock	\$0.3863							
Tailblock	\$0.3197							
HB Threshold	20							
Total Base Rate Amount		\$44.10	\$59.20	\$68.62	\$76.24	\$72.56	\$58.63	\$379.34
COG Rate - (Winter)		\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7382
COG amount - Winter		\$32.81	\$58.01	\$75.66	\$113.76	\$104.50	\$71.32	\$456.05
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
LDAC amount		\$4.36	\$7.70	\$10.05	\$12.09	\$11.10	\$7.58	\$52.88
<b>Total Bill</b>		<b>\$81.27</b>	<b>\$124.91</b>	<b>\$154.32</b>	<b>\$202.08</b>	<b>\$188.16</b>	<b>\$137.52</b>	<b>\$888.27</b>

134 **DIFFERENCE:**

<b>Total Bill</b>	<b>(\$0.82)</b>	<b>\$5.88</b>	<b>\$11.74</b>	<b>\$17.41</b>	<b>\$14.67</b>	<b>\$5.63</b>	<b>\$54.52</b>
% Change	<b>-1.01%</b>	<b>4.71%</b>	<b>7.61%</b>	<b>8.62%</b>	<b>7.80%</b>	<b>4.09%</b>	<b>6.14%</b>
<b>Base Rate</b>	<b>(\$1.47)</b>	<b>\$4.73</b>	<b>\$10.24</b>	<b>\$15.60</b>	<b>\$13.01</b>	<b>\$4.50</b>	<b>\$46.61</b>
% Change	<b>-3.33%</b>	<b>7.99%</b>	<b>14.92%</b>	<b>20.47%</b>	<b>17.93%</b>	<b>7.67%</b>	<b>12.29%</b>
<b>COG &amp; LDAC</b>	<b>\$0.65</b>	<b>\$1.15</b>	<b>\$1.50</b>	<b>\$1.81</b>	<b>\$1.66</b>	<b>\$1.13</b>	<b>\$7.90</b>
% Change	<b>1.75%</b>	<b>1.75%</b>	<b>1.75%</b>	<b>1.44%</b>	<b>1.44%</b>	<b>1.44%</b>	<b>1.55%</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
51	25	16	14	14	22	142	760
\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$14.88	\$89.28	\$178.56
\$10.90	\$10.90	\$8.83	\$7.68	\$7.66	\$10.90	\$56.87	\$345.41
\$16.85	\$2.93	\$0.00	\$0.00	\$0.00	\$0.91	\$20.69	\$68.82
\$42.63	\$28.71	\$23.71	\$22.56	\$22.54	\$26.69	\$166.84	\$592.79
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6587
\$15.95	\$7.95	\$5.07	\$4.42	\$4.40	\$6.79	\$44.59	\$500.64
\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984
\$5.01	\$2.50	\$1.59	\$1.39	\$1.38	\$2.13	\$14.00	\$74.79
<b>\$63.59</b>	<b>\$39.16</b>	<b>\$30.38</b>	<b>\$28.37</b>	<b>\$28.33</b>	<b>\$35.62</b>	<b>\$225.44</b>	<b>\$1,168.22</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
51	25	16	14	14	22	142	760
\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$24.43	\$146.58	\$293.16
\$7.73	\$7.73	\$6.26	\$5.45	\$5.43	\$7.73	\$40.31	\$244.84
\$9.89	\$1.72	\$0.00	\$0.00	\$0.00	\$0.54	\$12.14	\$40.37
\$42.04	\$33.87	\$30.69	\$29.88	\$29.86	\$32.69	\$199.03	\$578.37
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6587
\$15.95	\$7.95	\$5.07	\$4.42	\$4.40	\$6.79	\$44.59	\$500.64
\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
\$4.36	\$2.17	\$1.39	\$1.21	\$1.20	\$1.86	\$12.18	\$65.06
<b>\$62.35</b>	<b>\$44.00</b>	<b>\$37.15</b>	<b>\$35.50</b>	<b>\$35.47</b>	<b>\$41.34</b>	<b>\$255.80</b>	<b>\$1,144.07</b>

<b>\$1.24</b>	<b>(\$4.84)</b>	<b>(\$6.77)</b>	<b>(\$7.13)</b>	<b>(\$7.14)</b>	<b>(\$5.72)</b>	<b>(\$30.37)</b>	<b>\$24.15</b>
<b>1.99%</b>	<b>-11.00%</b>	<b>-18.23%</b>	<b>-20.09%</b>	<b>-20.13%</b>	<b>-13.84%</b>	<b>-11.87%</b>	<b>2.11%</b>
\$0.59	(\$5.17)	(\$6.98)	(\$7.31)	(\$7.32)	(\$6.00)	(\$32.19)	\$14.43
1.40%	-15.25%	-22.74%	-24.48%	-24.51%	-18.35%	-16.17%	2.49%
\$0.65	\$0.32	\$0.21	\$0.18	\$0.18	\$0.28	\$1.82	\$9.73
3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	1.72%



**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							
	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)	46	81	105	127	122	87	568
<b>Winter:</b>							
Cust. Chg \$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$35.71
Headblock \$0.2180	\$10.11	\$17.57	\$21.80	\$21.80	\$21.80	\$19.07	\$112.15
Tailblock \$0.2180	\$0.00	\$0.00	\$1.13	\$5.80	\$4.80	\$0.00	\$11.73
HB Threshold 100							
<b>Summer:</b>							
Cust. Chg \$5.95							
Headblock \$0.2180							
Tailblock \$0.2180							
HB Threshold 20							
Total Base Rate Amount	\$16.06	\$23.53	\$28.88	\$33.55	\$32.55	\$25.02	\$159.59
COG Rate - (Winter)	\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7398
COG amount - Winter	\$29.89	\$51.96	\$67.78	\$101.99	\$98.30	\$70.47	\$420.38
COG Rate - (Summer)							
COG amount - Summer							
LDAC \$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984
LDAC amount	\$4.56	\$7.93	\$10.35	\$12.46	\$12.01	\$8.61	\$55.91
<b>Total Bill</b>	<b>\$50.51</b>	<b>\$83.41</b>	<b>\$107.00</b>	<b>\$148.00</b>	<b>\$142.86</b>	<b>\$104.10</b>	<b>\$635.88</b>

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

CURRENT							
	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)	46	81	105	127	122	87	568
<b>Winter:</b>							
Cust. Chg \$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$58.62
Headblock \$0.1545	\$7.16	\$12.45	\$15.45	\$15.45	\$15.45	\$13.51	\$79.48
Tailblock \$0.1278	\$0.00	\$0.00	\$0.66	\$3.40	\$2.81	\$0.00	\$6.87
HB Threshold 100							
<b>Summer:</b>							
Cust. Chg \$9.77							
Headblock \$0.1545							
Tailblock \$0.1278							
HB Threshold 20							
Total Base Rate Amount	\$16.93	\$22.22	\$25.88	\$28.62	\$28.03	\$23.28	\$144.98
COG Rate - (Winter)	\$0.6445	\$0.6445	\$0.6445	\$0.8056	\$0.8056	\$0.8056	\$0.7398
COG amount - Winter	\$29.89	\$51.96	\$67.78	\$101.99	\$98.30	\$70.47	\$420.38
COG Rate - (Summer)							
COG amount - Summer							
LDAC \$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
LDAC amount	\$3.97	\$6.90	\$9.00	\$10.84	\$10.45	\$7.49	\$48.64
<b>Total Bill</b>	<b>\$50.79</b>	<b>\$81.08</b>	<b>\$102.66</b>	<b>\$141.45</b>	<b>\$136.78</b>	<b>\$101.24</b>	<b>\$614.00</b>

DIFFERENCE:							
<b>Total Bill</b>	<b>(\$0.28)</b>	<b>\$2.33</b>	<b>\$4.34</b>	<b>\$6.55</b>	<b>\$6.08</b>	<b>\$2.86</b>	<b>\$21.88</b>
% Change	-0.55%	2.88%	4.23%	4.63%	4.44%	2.82%	3.56%
<b>Base Rate</b>	<b>(\$0.87)</b>	<b>\$1.30</b>	<b>\$3.00</b>	<b>\$4.93</b>	<b>\$4.52</b>	<b>\$1.74</b>	<b>\$14.61</b>
% Change	-5.16%	5.85%	11.58%	17.23%	16.12%	7.46%	10.08%
<b>COG &amp; LDAC</b>	<b>\$0.59</b>	<b>\$1.03</b>	<b>\$1.35</b>	<b>\$1.62</b>	<b>\$1.56</b>	<b>\$1.12</b>	<b>\$7.27</b>
% Change	1.75%	1.75%	1.75%	1.44%	1.44%	1.44%	1.55%

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
58	27	17	14	14	20	150	718
\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$5.95	\$35.71	\$71.42
\$4.36	\$4.36	\$3.68	\$3.13	\$3.05	\$4.36	\$22.93	\$135.08
\$8.22	\$1.46	\$0.00	\$0.00	\$0.00	\$0.08	\$9.76	\$21.49
\$18.53	\$11.77	\$9.63	\$9.08	\$9.00	\$10.39	\$68.41	\$228.00
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6507
\$18.08	\$8.37	\$5.29	\$4.49	\$4.38	\$6.38	\$46.99	\$467.38
\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984	\$0.0984
\$5.68	\$2.63	\$1.66	\$1.41	\$1.38	\$2.00	\$14.76	\$70.67
<b>\$42.29</b>	<b>\$22.77</b>	<b>\$16.59</b>	<b>\$14.98</b>	<b>\$14.75</b>	<b>\$18.78</b>	<b>\$130.16</b>	<b>\$766.04</b>

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
58	27	17	14	14	20	150	718
\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$9.77	\$58.62	\$117.24
\$3.09	\$3.09	\$2.61	\$2.22	\$2.16	\$3.09	\$16.25	\$95.74
\$4.82	\$0.86	\$0.00	\$0.00	\$0.00	\$0.05	\$5.72	\$12.60
\$17.68	\$13.72	\$12.38	\$11.99	\$11.93	\$12.91	\$80.60	\$225.58
\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.3133	\$0.6507
\$18.08	\$8.37	\$5.29	\$4.49	\$4.38	\$6.38	\$46.99	\$467.38
\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856	\$0.0856
\$4.94	\$2.29	\$1.45	\$1.23	\$1.20	\$1.74	\$12.84	\$61.48
<b>\$40.70</b>	<b>\$24.37</b>	<b>\$19.12</b>	<b>\$17.71</b>	<b>\$17.50</b>	<b>\$21.03</b>	<b>\$140.43</b>	<b>\$754.43</b>

<b>\$1.59</b>	<b>(\$1.60)</b>	<b>(\$2.53)</b>	<b>(\$2.72)</b>	<b>(\$2.75)</b>	<b>(\$2.25)</b>	<b>(\$10.27)</b>	<b>\$11.61</b>
3.91%	-6.57%	-13.23%	-15.38%	-15.72%	-10.72%	-7.31%	1.54%
\$0.85	(\$1.94)	(\$2.75)	(\$2.91)	(\$2.93)	(\$2.51)	(\$12.19)	\$2.42
4.82%	-14.17%	-22.18%	-24.26%	-24.57%	-19.48%	-15.12%	1.07%
\$0.74	\$0.34	\$0.22	\$0.18	\$0.18	\$0.26	\$1.92	\$9.19
3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	1.74%

214 **Winter Season (Jan. - Apr., Nov. - Dec.)**

**Summer Season (May - Oct.)**



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)						
215	<b>PROPOSED</b>						
216		<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>
217							
218	<b>average Usage (Therms)</b>	<b>119</b>	<b>248</b>	<b>345</b>	<b>430</b>	<b>391</b>	<b>246</b>
219							
220	<b>Winter:</b>						
221	Cust. Chg	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16
222	Headblock	\$0.4523	\$45.23	\$45.23	\$45.23	\$45.23	\$45.23
223	Tailblock	\$0.3038	\$5.74	\$44.98	\$74.33	\$100.18	\$88.41
224	HB Threshold	100					
225							
226	<b>Summer:</b>						
227	Cust. Chg	\$55.16					
228	Headblock	\$0.4523					
229	Tailblock	\$0.3038					
230	HB Threshold	20					
231							
232	Total Base Rate Amount	\$106.13	\$145.37	\$174.72	\$200.57	\$188.81	\$144.68
233							
234	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041
235	COG amount - Winter	\$76.48	\$159.58	\$221.73	\$345.59	\$314.45	\$197.63
236							
237	COG Rate - (Summer)						
238	COG amount - Summer						
239							
240	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
241	LDAC amount	\$9.53	\$19.89	\$27.64	\$34.47	\$31.36	\$19.71
242							
243	<b>Total Bill</b>	<b>\$192.14</b>	<b>\$324.84</b>	<b>\$424.09</b>	<b>\$580.63</b>	<b>\$534.62</b>	<b>\$362.01</b>
244							
245	<b>Winter Season (Jan. - Apr., Nov. - Dec.)</b>						
246	<b>Commercial/Industrial - Low Annual Use, High Winter Use (G-41)</b>						
247	<b>CURRENT</b>						
248		<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>
249	<b>average Usage (Therms)</b>	<b>119</b>	<b>248</b>	<b>345</b>	<b>430</b>	<b>391</b>	<b>246</b>
250							
251	<b>Winter:</b>						
252	Cust. Chg	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45
253	Headblock	\$0.4383	\$43.83	\$43.83	\$43.83	\$43.83	\$43.83
254	Tailblock	\$0.2944	\$5.56	\$43.59	\$72.03	\$97.09	\$85.69
255	HB Threshold	100					
256							
257	<b>Summer:</b>						
258	Cust. Chg	\$53.45					
259	Headblock	\$0.4383					
260	Tailblock	\$0.2944					
261	HB Threshold	20					
262							
263	Total Base Rate Amount	\$102.84	\$140.87	\$169.31	\$194.37	\$182.97	\$140.20
264							
265	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041
266	COG amount - Winter	\$76.48	\$159.58	\$221.73	\$345.59	\$314.45	\$197.63
267							
268	COG Rate - (Summer)	\$0.4206					
269	COG amount - Summer						
270							
271	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
272	LDAC amount	\$8.01	\$16.72	\$23.23	\$28.97	\$26.36	\$16.57
273							
274	<b>Total Bill</b>	<b>\$187.33</b>	<b>\$317.17</b>	<b>\$414.27</b>	<b>\$568.92</b>	<b>\$523.77</b>	<b>\$354.39</b>
275							
276	<b>DIFFERENCE:</b>						
277	<b>Total Bill</b>	<b>\$4.81</b>	<b>\$7.67</b>	<b>\$9.82</b>	<b>\$11.70</b>	<b>\$10.84</b>	<b>\$7.62</b>
278	% Change	<b>2.57%</b>	<b>2.42%</b>	<b>2.37%</b>	<b>2.06%</b>	<b>2.07%</b>	<b>2.15%</b>
279							
280	<b>Base Rate</b>	<b>\$3.29</b>	<b>\$4.50</b>	<b>\$5.41</b>	<b>\$6.20</b>	<b>\$5.84</b>	<b>\$4.48</b>
281	% Change	<b>3.20%</b>	<b>3.19%</b>	<b>3.19%</b>	<b>3.19%</b>	<b>3.19%</b>	<b>3.20%</b>
282							
283	<b>COG &amp; LDAC</b>	<b>\$1.52</b>	<b>\$3.17</b>	<b>\$4.41</b>	<b>\$5.50</b>	<b>\$5.00</b>	<b>\$3.14</b>
284	% Change	<b>1.80%</b>	<b>1.80%</b>	<b>1.80%</b>	<b>1.47%</b>	<b>1.47%</b>	<b>1.47%</b>

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
127	53	27	24	23	43	297	2,075
\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99	\$661.97
\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$54.27	\$325.65
\$32.56	\$9.94	\$2.27	\$1.11	\$0.89	\$6.92	\$53.70	\$411.61
\$96.77	\$74.15	\$66.48	\$65.32	\$65.10	\$71.13	\$438.96	\$1,399.24
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6781
\$39.23	\$16.26	\$8.47	\$7.30	\$7.07	\$13.20	\$91.53	\$1,406.98
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$10.20	\$4.23	\$2.20	\$1.90	\$1.84	\$3.43	\$23.80	\$166.41
<b>\$146.20</b>	<b>\$94.65</b>	<b>\$77.15</b>	<b>\$74.52</b>	<b>\$74.01</b>	<b>\$87.76</b>	<b>\$554.29</b>	<b>\$2,972.63</b>

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
127	53	27	24	23	43	297	2,075
\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70	\$641.40
\$8.77	\$8.77	\$8.77	\$8.77	\$8.77	\$8.77	\$52.60	\$315.58
\$31.56	\$9.64	\$2.20	\$1.08	\$0.86	\$6.71	\$52.04	\$398.92
\$93.77	\$71.85	\$64.42	\$63.29	\$63.08	\$68.93	\$425.34	\$1,355.89
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6781
\$39.23	\$16.26	\$8.47	\$7.30	\$7.07	\$13.20	\$91.53	\$1,406.98
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$8.57	\$3.55	\$1.85	\$1.59	\$1.55	\$2.88	\$20.00	\$139.86
<b>\$141.57</b>	<b>\$91.67</b>	<b>\$74.74</b>	<b>\$72.19</b>	<b>\$71.69</b>	<b>\$85.01</b>	<b>\$536.87</b>	<b>\$2,902.73</b>

<b>\$4.63</b>	<b>\$2.98</b>	<b>\$2.42</b>	<b>\$2.33</b>	<b>\$2.32</b>	<b>\$2.76</b>	<b>\$17.42</b>	<b>\$69.89</b>
<b>3.27%</b>	<b>3.25%</b>	<b>3.23%</b>	<b>3.23%</b>	<b>3.23%</b>	<b>3.24%</b>	<b>3.24%</b>	<b>2.41%</b>
\$3.00	\$2.30	\$2.06	\$2.03	\$2.02	\$2.21	\$13.62	\$43.34
3.20%	3.20%	3.20%	3.21%	3.21%	3.20%	3.20%	3.20%
\$1.63	\$0.67	\$0.35	\$0.30	\$0.29	\$0.55	\$3.80	\$26.55
3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	1.72%

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

Summer Season (May - Oct.)



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

287	<b>PROPOSED</b>							
288		<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>Winter</b>
289	<b>average Usage (Therms)</b>	940	1,649	2,259	2,699	2,446	1,639	11,632
290								
291	<b>Winter:</b>							
292	Cust. Chg	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96
293	Headblock	\$0.4113	\$386.77	\$411.34	\$411.34	\$411.34	\$411.34	\$2,443.46
294	Tailblock	\$0.2740	\$0.00	\$177.72	\$345.00	\$465.65	\$396.25	\$1,559.61
295	HB Threshold	1,000						
296								
297	<b>Summer:</b>							
298	Cust. Chg	\$165.49						
299	Headblock	\$0.4113						
300	Tailblock	\$0.2740						
301	HB Threshold	400						
302								
303	Total Base Rate Amount	\$552.26	\$754.55	\$921.83	\$1,042.49	\$973.08	\$751.82	\$4,996.03
304								
305	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7371
306	COG amount - Winter	\$604.88	\$1,060.55	\$1,453.31	\$2,170.65	\$1,966.98	\$1,317.63	\$8,573.99
307								
308	COG Rate - (Summer)							
309	COG amount - Summer							
310								
311	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
312	LDAC amount	\$75.41	\$132.21	\$181.17	\$216.49	\$196.17	\$131.41	\$932.86
313								
314	<b>Total Bill</b>	<b>\$1,232.54</b>	<b>\$1,947.30</b>	<b>\$2,556.31</b>	<b>\$3,429.63</b>	<b>\$3,136.23</b>	<b>\$2,200.86</b>	<b>\$14,502.87</b>

**Winter Season (Jan. - Apr., Nov. - Dec.)**

**Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**

318	<b>CURRENT</b>							
319		<b>Nov-17</b>	<b>Dec-17</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>Winter</b>
320	<b>average Usage (Therms)</b>	940	1,649	2,259	2,699	2,446	1,639	11,632
321								
322	<b>Winter:</b>							
323	Cust. Chg	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16
324	Headblock	\$0.3986	\$374.79	\$398.60	\$398.60	\$398.60	\$398.60	\$2,367.79
325	Tailblock	\$0.2655	\$0.00	\$172.20	\$334.30	\$451.21	\$383.96	\$1,511.24
326	HB Threshold	1,000						
327								
328	<b>Summer:</b>							
329	Cust. Chg	\$160.36						
330	Headblock	\$0.3986						
331	Tailblock	\$0.2655						
332	HB Threshold	400						
333								
334	Total Base Rate Amount	\$535.15	\$731.16	\$893.26	\$1,010.17	\$942.92	\$728.52	\$4,841.19
335								
336	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7371
337	COG amount - Winter	\$604.88	\$1,060.55	\$1,453.31	\$2,170.65	\$1,966.98	\$1,317.63	\$8,573.99
338								
339	COG Rate - (Summer)							
340	COG amount - Summer							
341								
342	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
343	LDAC amount	\$63.37	\$111.12	\$152.27	\$181.95	\$164.87	\$110.44	\$784.02
344								
345	<b>Total Bill</b>	<b>\$1,203.40</b>	<b>\$1,902.83</b>	<b>\$2,498.83</b>	<b>\$3,362.77</b>	<b>\$3,074.77</b>	<b>\$2,156.59</b>	<b>\$14,199.20</b>

**DIFFERENCE:**

348	<b>Total Bill</b>	<b>\$29.14</b>	<b>\$44.48</b>	<b>\$57.48</b>	<b>\$66.85</b>	<b>\$61.46</b>	<b>\$44.27</b>	<b>\$303.68</b>
349	% Change	2.42%	2.34%	2.30%	1.99%	2.00%	2.05%	2.14%
350								
351	<b>Base Rate</b>	<b>\$17.11</b>	<b>\$23.38</b>	<b>\$28.57</b>	<b>\$32.31</b>	<b>\$30.16</b>	<b>\$23.30</b>	<b>\$154.84</b>
352	% Change	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
353								
354	<b>COG &amp; LDAC</b>	<b>\$12.03</b>	<b>\$21.09</b>	<b>\$28.91</b>	<b>\$34.54</b>	<b>\$31.30</b>	<b>\$20.97</b>	<b>\$148.84</b>
355	% Change	1.80%	1.80%	1.80%	1.47%	1.47%	1.47%	1.59%

**Winter Season (Jan. - Apr., Nov. - Dec.)**

**Commercial/Industrial - High Annual Use, High Winter Use (G-43)**

358	<b>PROPOSED</b>							
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	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Summer</b>	<b>Total 2017/18</b>
	1,001	491	269	267	264	437	2,729	14,362
	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96	\$1,985.92
	\$164.54	\$164.54	\$110.65	\$109.88	\$108.61	\$164.54	\$822.75	\$3,266.21
	\$164.66	\$24.96	\$0.00	\$0.00	\$0.00	\$10.14	\$199.76	\$1,759.36
	\$494.69	\$354.99	\$276.14	\$275.37	\$274.11	\$340.16	\$2,015.47	\$7,011.49
	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6556
	\$308.70	\$151.46	\$82.96	\$82.38	\$81.43	\$134.77	\$841.69	\$9,415.68
	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
	\$80.27	\$39.38	\$21.57	\$21.42	\$21.18	\$35.04	\$218.87	\$1,151.73
	<b>\$883.66</b>	<b>\$545.83</b>	<b>\$380.67</b>	<b>\$379.18</b>	<b>\$376.71</b>	<b>\$509.98</b>	<b>\$3,076.03</b>	<b>\$17,578.90</b>

**Summer Season (May - Oct.)**

	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Summer</b>	<b>Total 2017/18</b>
	1,001	491	269	267	264	437	2,729	14,362
	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16	\$1,924.32
	\$159.44	\$159.44	\$107.22	\$106.48	\$105.25	\$159.44	\$797.27	\$3,165.06
	\$159.55	\$24.19	\$0.00	\$0.00	\$0.00	\$9.82	\$193.56	\$1,704.80
	\$479.35	\$343.99	\$267.58	\$266.84	\$265.61	\$329.62	\$1,952.99	\$6,794.18
	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6556
	\$308.70	\$151.46	\$82.96	\$82.38	\$81.43	\$134.77	\$841.69	\$9,415.68
	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
	\$67.46	\$33.10	\$18.13	\$18.00	\$17.80	\$29.45	\$183.95	\$967.97
	<b>\$855.51</b>	<b>\$528.54</b>	<b>\$368.67</b>	<b>\$367.22</b>	<b>\$364.84</b>	<b>\$493.84</b>	<b>\$2,978.63</b>	<b>\$17,177.83</b>

**Summer Season (May - Oct.)**

								<b>Total</b>
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Line No 359  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
360	average Usage (Therms)	6,416	10,639	17,250	12,674	15,438	8,821	71,237
361								
362	Winter:							
363	Cust. Chg	\$710.21	\$710.21	\$710.21	\$710.21	\$710.21	\$710.21	\$4,261.29
364	Headblock	\$0.2528	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365	Tailblock	\$0.2528	\$1,621.73	\$2,689.32	\$4,360.38	\$3,203.65	\$3,902.36	\$2,229.79
366	HB Threshold	-						
367								
368	Summer:							
369	Cust. Chg	\$710.21						
370	Headblock	\$0.1156						
371	Tailblock	\$0.1156						
372	HB Threshold	-						
373								
374	Total Base Rate Amount	\$2,331.95	\$3,399.54	\$5,070.59	\$3,913.86	\$4,612.57	\$2,940.00	\$22,268.52
375								
376	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7267
377	COG amount - Winter	\$4,127.15	\$6,844.06	\$11,096.72	\$10,190.88	\$12,413.50	\$7,093.02	\$51,765.33
378								
379	COG Rate - (Summer)							
380	COG amount - Summer							
381								
382	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
383	LDAC amount	\$514.50	\$853.20	\$1,383.34	\$1,016.37	\$1,238.04	\$707.41	\$5,712.85
384								
385	Total Bill	\$6,973.60	\$11,096.79	\$17,550.66	\$15,121.12	\$18,264.11	\$10,740.43	\$79,746.71

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - High Annual Use, High Winter Use (G-43)

		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
390	average Usage (Therms)	6,416	10,639	17,250	12,674	15,438	8,821	71,237
391								
392	Winter:							
393	Cust. Chg	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$4,129.20
394	Headblock	\$0.2449	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395	Tailblock	\$0.2449	\$1,571.18	\$2,605.49	\$4,224.45	\$3,103.78	\$3,780.71	\$2,160.28
396	HB Threshold	-						
397								
398	Summer:							
399	Cust. Chg	\$688.20						
400	Headblock	\$0.1120						
401	Tailblock	\$0.1120						
402	HB Threshold	-						
403								
404	Total Base Rate Amount	\$2,259.38	\$3,293.69	\$4,912.65	\$3,791.98	\$4,468.91	\$2,848.48	\$21,575.08
405								
406	COG Rate - (Winter)	\$0.6433	\$0.6433	\$0.6433	\$0.8041	\$0.8041	\$0.8041	\$0.7267
407	COG amount - Winter	\$4,127.15	\$6,844.06	\$11,096.72	\$10,190.88	\$12,413.50	\$7,093.02	\$51,765.33
408								
409	COG Rate - (Summer)							
410	COG amount - Summer							
411								
412	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
413	LDAC amount	\$432.41	\$717.07	\$1,162.63	\$854.20	\$1,040.50	\$594.54	\$4,801.36
414								
415	Total Bill	\$6,818.94	\$10,854.81	\$17,172.00	\$14,837.07	\$17,922.91	\$10,536.03	\$78,141.76

DIFFERENCE:

417								
418	Total Bill	\$154.66	\$241.98	\$378.66	\$284.05	\$341.20	\$204.39	\$1,604.94
419	% Change	2.27%	2.23%	2.21%	1.91%	1.90%	1.94%	2.05%
420								
421	Base Rate	\$72.57	\$105.85	\$157.95	\$121.89	\$143.67	\$91.53	\$693.45
422	% Change	3.21%	3.21%	3.22%	3.21%	3.21%	3.21%	3.21%
423								
424	COG & LDAC	\$82.09	\$136.13	\$220.72	\$162.16	\$197.53	\$112.87	\$911.50
425	% Change	1.80%	1.80%	1.80%	1.47%	1.47%	1.47%	1.61%
426								

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
427	PROPOSED							
428								
429								
430								

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	2017/18
6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
\$710.21	\$710.21	\$710.21	\$710.21	\$710.21	\$710.21	\$4,261.29	\$8,522.57
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$789.72	\$321.72	\$121.48	\$274.88	\$157.74	\$189.29	\$1,854.83	\$19,862.07
\$1,499.93	\$1,031.93	\$831.69	\$985.10	\$867.96	\$899.50	\$6,116.11	\$28,384.64
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6498
\$2,107.68	\$858.63	\$324.21	\$733.64	\$420.99	\$505.20	\$4,950.34	\$56,715.67
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$548.07	\$223.27	\$84.31	\$190.77	\$109.47	\$131.37	\$1,287.27	\$7,000.12
\$4,155.69	\$2,113.83	\$1,240.21	\$1,909.51	\$1,398.42	\$1,536.07	\$12,353.73	\$92,100.44

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$688.20	\$4,129.20	\$8,258.40
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$765.43	\$311.82	\$117.74	\$266.43	\$152.89	\$183.47	\$1,797.79	\$19,243.67
\$1,453.63	\$1,000.02	\$805.94	\$954.63	\$841.09	\$871.67	\$5,926.99	\$27,502.07
\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.3084	\$0.6498
\$2,107.68	\$858.63	\$324.21	\$733.64	\$420.99	\$505.20	\$4,950.34	\$56,715.67
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$460.63	\$187.65	\$70.86	\$160.33	\$92.01	\$110.41	\$1,081.88	\$5,883.24
\$4,021.94	\$2,046.30	\$1,201.01	\$1,848.60	\$1,354.09	\$1,487.27	\$11,959.22	\$90,100.98

\$133.75	\$67.53	\$39.20	\$60.91	\$44.33	\$48.80	\$394.51	\$1,999.46
3.33%	3.30%	3.26%	3.29%	3.27%	3.28%	3.30%	2.22%
\$46.30	\$31.91	\$25.75	\$30.47	\$26.87	\$27.84	\$189.12	\$882.57
3.19%	3.19%	3.20%	3.19%	3.19%	3.19%	3.19%	3.21%
\$87.45	\$35.62	\$13.45	\$30.44	\$17.47	\$20.96	\$205.39	\$1,116.88
3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	1.78%

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18



Line No  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

		174	237	290	343	331	246	1,621
431	average Usage (Therms)							
432								
433	Winter:							
434	Cust. Chg	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99
435	Headblock	\$0.2726	\$27.26	\$27.26	\$27.26	\$27.26	\$27.26	\$163.58
436	Tailblock	\$0.1772	\$13.09	\$24.24	\$33.58	\$43.08	\$40.90	\$180.84
437	HB Threshold	100						
438								
439	Summer:							
440	Cust. Chg	\$55.16						
441	Headblock	\$0.2726						
442	Tailblock	\$0.1772						
443	HB Threshold	100						
444								
445	Total Base Rate Amount	\$95.52	\$106.67	\$116.01	\$125.50	\$123.32	\$108.38	\$675.41
446								
447	COG Rate - (Winter)	\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7485
448	COG amount - Winter	\$114.08	\$155.38	\$189.96	\$280.39	\$271.30	\$202.13	\$1,213.24
449								
450	COG Rate - (Summer)							
451	COG amount - Summer							
452								
453	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
454	LDAC amount	\$13.95	\$18.99	\$23.22	\$27.52	\$26.53	\$19.77	\$129.98
455								
456	Total Bill	\$223.55	\$281.04	\$329.20	\$433.41	\$421.16	\$330.28	\$2,018.63

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
461	average Usage (Therms)	174	237	290	343	331	246	1,621
462								
463	Winter:							
464	Cust. Chg	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70
465	Headblock	\$0.2642	\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$158.52
466	Tailblock	\$0.1717	\$12.69	\$23.50	\$32.55	\$41.75	\$39.64	\$175.28
467	HB Threshold	100						
468								
469	Summer:							
470	Cust. Chg	\$53.45						
471	Headblock	\$0.2642						
472	Tailblock	\$0.1717						
473	HB Threshold	100						
474								
475	Total Base Rate Amount	\$92.56	\$103.37	\$112.42	\$121.62	\$119.51	\$105.02	\$654.50
476								
477	COG Rate - (Winter)	\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7485
478	COG amount - Winter	\$114.08	\$155.38	\$189.96	\$280.39	\$271.30	\$202.13	\$1,213.24
479								
480	COG Rate - (Summer)							
481	COG amount - Summer							
482								
483	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
484	LDAC amount	\$11.72	\$15.96	\$19.52	\$23.13	\$22.30	\$16.61	\$109.24
485								
486	Total Bill	\$218.36	\$274.71	\$321.90	\$425.14	\$413.11	\$323.77	\$1,976.98

DIFFERENCE:

490	Total Bill	\$5.19	\$6.33	\$7.30	\$8.27	\$8.05	\$6.51	\$41.65
491	% Change	2.37%	2.31%	2.27%	1.95%	1.95%	2.01%	2.11%
492								
493	Base Rate	\$2.96	\$3.30	\$3.59	\$3.88	\$3.82	\$3.36	\$20.91
494	% Change	3.20%	3.20%	3.19%	3.19%	3.19%	3.20%	3.19%
495								
496	COG & LDAC	\$2.23	\$3.03	\$3.71	\$4.39	\$4.23	\$3.15	\$20.74
497	% Change	1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.57%

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
500	average Usage (Therms)	1,158	1,463	1,820	1,382	1,954	1,515	9,292

186	151	125	119	119	134	834	2,455
\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99	\$661.97
\$27.26	\$27.26	\$27.26	\$27.26	\$27.26	\$27.26	\$163.58	\$327.15
\$15.19	\$9.06	\$4.46	\$3.44	\$3.37	\$5.95	\$41.48	\$222.32
\$97.61	\$91.49	\$86.89	\$85.87	\$85.80	\$88.38	\$536.04	\$1,211.45
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6063
\$61.27	\$49.86	\$41.30	\$39.39	\$39.28	\$44.08	\$275.18	\$1,488.42
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$14.89	\$12.12	\$10.04	\$9.58	\$9.55	\$10.71	\$66.89	\$196.88
\$173.78	\$153.47	\$138.24	\$134.84	\$134.62	\$143.17	\$878.11	\$2,896.74

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
186	151	125	119	119	134	834	2,455
\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$53.45	\$320.70	\$641.40
\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$26.42	\$158.52	\$317.04
\$14.72	\$8.78	\$4.33	\$3.33	\$3.27	\$5.77	\$40.20	\$215.48
\$94.59	\$88.65	\$84.20	\$83.20	\$83.14	\$85.64	\$519.42	\$1,173.92
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6063
\$61.27	\$49.86	\$41.30	\$39.39	\$39.28	\$44.08	\$275.18	\$1,488.42
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$12.52	\$10.19	\$8.44	\$8.05	\$8.02	\$9.00	\$56.22	\$165.47
\$168.38	\$148.70	\$133.94	\$130.65	\$130.44	\$138.72	\$850.82	\$2,827.80

\$5.40	\$4.77	\$4.30	\$4.19	\$4.18	\$4.45	\$27.29	\$68.94
3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	2.44%
\$3.02	\$2.84	\$2.69	\$2.66	\$2.66	\$2.74	\$16.62	\$37.53
3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
\$2.38	\$1.93	\$1.60	\$1.53	\$1.52	\$1.71	\$10.67	\$31.41
3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.90%

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,188	953	818	759	782	898	5,398	14,690



Line No 503  
504 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
505 **Bill Impact Analysis - Cost of Gas Filing Methodology**

504	Winter:								
505	Cust. Chg	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96	
506	Headblock	\$0.2341	\$234.07	\$234.07	\$234.07	\$234.07	\$234.07	\$1,404.44	
507	Tailblock	\$0.1559	\$24.59	\$72.20	\$127.83	\$59.63	\$148.75	\$80.27	\$513.26
508	HB Threshold	1,000							
509									
510	Summer:								
511	Cust. Chg	\$165.49							\$165.49
512	Headblock	\$0.1696							\$169.62
513	Tailblock	\$0.0964							\$18.08
514	HB Threshold	1,000							\$0.00
515									\$0.00
516	Total Base Rate Amount		\$424.15	\$471.76	\$527.40	\$459.20	\$548.31	\$479.84	\$353.20
517									\$327.19
518	COG Rate - (Winter)		\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$304.19
519	COG amount - Winter		\$759.43	\$959.72	\$1,193.77	\$1,129.58	\$1,602.20	\$1,242.11	\$294.31
520									\$298.17
521	COG Rate - (Summer)								\$317.78
522	COG amount - Summer								\$1,894.84
523									\$4,805.50
524	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.3299
525	LDAC amount		\$92.84	\$117.33	\$145.94	\$110.86	\$156.69	\$121.48	\$0.3299
526									\$391.79
527	Total Bill		\$1,276.43	\$1,548.81	\$1,867.11	\$1,699.65	\$2,307.20	\$1,843.43	\$250.54
528									\$258.04

529 **Winter Season (Jan. - Apr., Nov. - Dec.)**

530 **Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

531	CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
532	average Usage (Therms)		1,158	1,463	1,820	1,382	1,954	1,515	9,292
533	Winter:								
534	Cust. Chg	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16
535	Headblock	\$0.2268	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$226.80	\$1,360.80
536	Tailblock	\$0.1511	\$23.82	\$69.96	\$123.87	\$57.78	\$144.13	\$77.78	\$497.35
537	HB Threshold	1,000							
538	Summer:								
539	Cust. Chg	\$160.36							
540	Headblock	\$0.1644							
541	Tailblock	\$0.0934							
542	HB Threshold	1,000							
543	Total Base Rate Amount		\$410.98	\$457.12	\$511.03	\$444.94	\$531.29	\$464.94	\$2,820.31
544									
545	COG Rate - (Winter)		\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7412
546	COG amount - Winter		\$759.43	\$959.72	\$1,193.77	\$1,129.58	\$1,602.20	\$1,242.11	\$6,886.82
547									
548	COG Rate - (Summer)								
549	COG amount - Summer								
550	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
551	LDAC amount		\$78.03	\$98.61	\$122.65	\$93.18	\$131.69	\$102.10	\$626.25
552									
553	Total Bill		\$1,248.45	\$1,515.45	\$1,827.45	\$1,667.70	\$2,265.18	\$1,809.15	\$10,333.38
554									

559 **DIFFERENCE:**

560	Total Bill	\$27.98	\$33.36	\$39.65	\$31.94	\$42.02	\$34.28	\$209.24
561	% Change	2.24%	2.20%	2.17%	1.92%	1.85%	1.89%	2.02%
562								
563	Base Rate	\$13.17	\$14.64	\$16.37	\$14.25	\$17.02	\$14.89	\$90.35
564	% Change	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
565								
566	COG & LDAC	\$14.81	\$18.72	\$23.28	\$17.69	\$25.00	\$19.38	\$118.89
567	% Change	1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.58%
568								

569 **Winter Season (Jan. - Apr., Nov. - Dec.)**

570 **Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**

571	PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
572	average Usage (Therms)		6,008	7,795	10,754	11,944	8,606	19,165	64,272
573									
574									

	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96	\$1,985.92
	\$169.62	\$161.70	\$138.70	\$128.82	\$132.68	\$152.28	\$883.80	\$2,288.23
	\$18.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.08	\$531.35
	\$353.20	\$327.19	\$304.19	\$294.31	\$298.17	\$317.78	\$1,894.84	\$4,805.50
	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.5901
	\$391.79	\$314.48	\$269.75	\$250.54	\$258.04	\$296.18	\$1,780.79	\$8,667.61
	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
	\$95.24	\$76.45	\$65.57	\$60.90	\$62.73	\$72.00	\$432.89	\$1,178.03
	\$840.23	\$718.12	\$639.52	\$605.76	\$618.94	\$685.95	\$4,108.53	\$14,651.15

575 **Summer Season (May - Oct.)**

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
	1,188	953	818	759	782	898	5,398	14,690
	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$160.36	\$962.16	\$1,924.32
	\$164.40	\$156.72	\$134.43	\$124.85	\$128.59	\$147.60	\$856.58	\$2,217.38
	\$17.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.52	\$514.87
	\$342.28	\$317.08	\$294.79	\$285.21	\$288.95	\$307.96	\$1,836.27	\$4,656.58
	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.5901
	\$391.79	\$314.48	\$269.75	\$250.54	\$258.04	\$296.18	\$1,780.79	\$8,667.61
	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
	\$80.04	\$64.25	\$55.11	\$51.19	\$52.72	\$60.51	\$363.82	\$990.07
	\$814.12	\$695.81	\$619.65	\$586.95	\$599.71	\$664.64	\$3,980.88	\$14,314.27

	\$26.11	\$22.31	\$19.87	\$18.82	\$19.23	\$21.31	\$127.64	\$336.88
	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	2.35%
	\$10.92	\$10.11	\$9.40	\$9.10	\$9.22	\$9.82	\$58.57	\$148.92
	3.19%	3.19%	3.19%	3.19%	3.19%	3.19%	3.19%	3.20%
	\$15.20	\$12.20	\$10.46	\$9.72	\$10.01	\$11.49	\$69.07	\$187.96
	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.95%

575 **Summer Season (May - Oct.)**

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
	6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465



Line No  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

575	Winter:								
576	Cust. Chg	\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$4,385.37
577	Headblock	\$0.1636	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
578	Tailblock	\$0.1636	\$982.71	\$1,275.03	\$1,759.18	\$1,953.81	\$1,407.72	\$3,134.95	\$10,513.40
579	HB Threshold	-							
580									
581	Summer:								
582	Cust. Chg	\$730.90							\$730.90
583	Headblock	\$0.0785							\$0.00
584	Tailblock	\$0.0785							\$187.25
585	HB Threshold	-							\$240.74
586									\$312.30
587	Total Base Rate Amount		\$1,713.60	\$2,005.93	\$2,490.07	\$2,684.71	\$2,138.61	\$3,865.85	\$14,898.77
588									
589	COG Rate - (Winter)		\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7568
590	COG amount - Winter		\$3,940.99	\$5,113.32	\$7,054.90	\$9,759.69	\$7,056.78	\$15,715.27	\$48,640.95
591									
592	COG Rate - (Summer)								\$0.3299
593	COG amount - Summer								\$2,017.22
594									
595	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
596	LDAC amount		\$481.78	\$625.10	\$862.45	\$957.88	\$690.15	\$1,536.94	\$490.37
597									\$342.48
598	Total Bill		\$6,136.37	\$7,744.35	\$10,407.42	\$13,402.27	\$9,885.54	\$21,118.06	\$68,694.02

	\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$4,385.37	\$8,770.74	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$479.88	\$335.16	\$264.84	\$187.25	\$240.74	\$312.30	\$1,820.18	\$12,333.58	
	\$1,210.78	\$1,066.06	\$995.74	\$918.15	\$971.64	\$1,043.20	\$6,205.55	\$21,104.32	
	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6436	
	\$2,017.22	\$1,408.88	\$1,113.28	\$787.13	\$1,011.98	\$1,312.80	\$7,651.29	\$56,292.24	
	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	
	\$490.37	\$342.48	\$270.63	\$191.34	\$246.00	\$319.13	\$1,859.95	\$7,014.25	
	\$3,718.37	\$2,817.42	\$2,379.64	\$1,896.61	\$2,229.62	\$2,675.12	\$15,716.79	\$84,410.81	

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)

601	CURRENT								
602									
603	average Usage (Therms)		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
604			6,008	7,795	10,754	11,944	8,606	19,165	64,272
605									
606	Winter:								
607	Cust. Chg	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$4,249.44
608	Headblock	\$0.1585	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
609	Tailblock	\$0.1585	\$952.20	\$1,235.46	\$1,704.58	\$1,893.17	\$1,364.02	\$3,037.65	\$10,187.08
610	HB Threshold	-							
611									
612	Summer:								
613	Cust. Chg	\$708.24							\$708.24
614	Headblock	\$0.0760							\$0.00
615	Tailblock	\$0.0760							\$227.45
616	HB Threshold	-							\$206.75
617									\$268.21
618	Total Base Rate Amount		\$1,660.44	\$1,943.70	\$2,412.82	\$2,601.41	\$2,072.26	\$3,745.89	\$14,436.52
619									
620	COG Rate - (Winter)		\$0.6560	\$0.6560	\$0.6560	\$0.8171	\$0.8200	\$0.8200	\$0.7568
621	COG amount - Winter		\$3,940.99	\$5,113.32	\$7,054.90	\$9,759.69	\$7,056.78	\$15,715.27	\$48,640.95
622									
623	COG Rate - (Summer)								\$0.3299
624	COG amount - Summer								\$2,017.22
625									
626	LDAC	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
627	LDAC amount		\$404.91	\$525.36	\$724.85	\$805.05	\$580.03	\$1,291.72	\$4,331.92
628									
629	Total Bill		\$6,006.34	\$7,582.38	\$10,192.56	\$13,166.14	\$9,709.08	\$20,752.88	\$67,409.39

Summer Season (May - Oct.)

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18	
	6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465	
	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$4,249.44	\$8,498.88	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$464.71	\$324.57	\$256.47	\$181.33	\$233.13	\$302.43	\$1,762.65	\$11,949.73	
	\$1,172.95	\$1,032.81	\$964.71	\$889.57	\$941.37	\$1,010.67	\$6,012.09	\$20,448.61	
	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6436	
	\$2,017.22	\$1,408.88	\$1,113.28	\$787.13	\$1,011.98	\$1,312.80	\$7,651.29	\$56,292.24	
	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	
	\$412.13	\$287.84	\$227.45	\$160.81	\$206.75	\$268.21	\$1,563.19	\$5,895.11	
	\$3,602.31	\$2,729.53	\$2,305.44	\$1,837.51	\$2,160.11	\$2,591.68	\$15,226.57	\$82,635.96	

DIFFERENCE:

631	Total Bill	\$130.03	\$161.97	\$214.86	\$236.13	\$176.46	\$365.18	\$1,284.62	
632	% Change	2.16%	2.14%	2.11%	1.79%	1.82%	1.76%	1.91%	
633									
634	Base Rate	\$53.16	\$62.23	\$77.26	\$83.30	\$66.35	\$119.96	\$462.25	
635	% Change	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	
636									
637	COG & LDAC	\$76.87	\$99.74	\$137.61	\$152.83	\$110.11	\$245.22	\$822.38	
638	% Change	1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.55%	
639									

	\$116.06	\$87.89	\$74.21	\$59.10	\$69.51	\$83.44	\$490.22	\$1,774.84	
	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	2.15%	
	\$37.82	\$33.25	\$31.03	\$28.57	\$30.26	\$32.53	\$193.46	\$655.71	
	3.22%	3.22%	3.22%	3.21%	3.21%	3.22%	3.22%	3.21%	
	\$78.24	\$54.64	\$43.18	\$30.53	\$39.25	\$50.92	\$296.76	\$1,119.14	
	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.80%	

Winter Season (Jan. - Apr., Nov. - Dec.)

Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)

640	PROPOSED								
641									
642	average Usage (Therms)		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
643			11,937	12,313	28,452	31,015	31,889	33,999	149,606
644									
645	Winter:								
646									

Summer Season (May - Oct.)

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18	
	23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955	



\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$730.90	\$4,385.37	\$8,770.74
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$792.60	\$418.76	\$243.79	\$337.57	\$341.68	\$486.09	\$2,620.49	\$11,955.40
\$1,523.49	\$1,149.65	\$974.69	\$1,068.46	\$1,072.57	\$1,216.98	\$7,005.86	\$20,726.15
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6145
\$7,718.02	\$4,077.72	\$2,373.98	\$3,287.12	\$3,327.14	\$4,733.34	\$25,517.30	\$139,461.19
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$1,876.17	\$991.25	\$577.09	\$799.06	\$808.79	\$1,150.63	\$6,202.99	\$18,200.71
<b>\$11,117.68</b>	<b>\$6,218.63</b>	<b>\$3,925.76</b>	<b>\$5,154.65</b>	<b>\$5,208.50</b>	<b>\$7,100.95</b>	<b>\$38,726.16</b>	<b>\$178,388.05</b>

### Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$708.24	\$4,249.44	\$8,498.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$767.36	\$405.42	\$236.03	\$326.82	\$330.80	\$470.61	\$2,537.03	\$11,588.21
\$1,475.60	\$1,113.66	\$944.27	\$1,035.06	\$1,039.04	\$1,178.85	\$6,786.47	\$20,087.09
\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.3299	\$0.6145
\$7,718.02	\$4,077.72	\$2,373.98	\$3,287.12	\$3,327.14	\$4,733.34	\$25,517.30	\$139,461.19
\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674	\$0.0674
\$1,576.82	\$833.10	\$485.01	\$671.57	\$679.75	\$967.04	\$5,213.30	\$15,296.75
<b>\$10,770.44</b>	<b>\$6,024.48</b>	<b>\$3,803.26</b>	<b>\$4,993.75</b>	<b>\$5,045.92</b>	<b>\$6,879.23</b>	<b>\$37,517.07</b>	<b>\$174,845.04</b>

\$347.24 3.22%	\$194.15 3.22%	\$122.50 3.22%	\$160.90 3.22%	\$162.58 3.22%	\$221.72 3.22%	\$1,209.09 3.22%	\$3,543.01 2.03%
\$47.90 3.25%	\$35.99 3.23%	\$30.42 3.22%	\$33.41 3.23%	\$33.54 3.23%	\$38.14 3.24%	\$219.39 3.23%	\$639.06 3.18%
\$299.35 3.22%	\$158.16 3.22%	\$92.08 3.22%	\$127.49 3.22%	\$129.04 3.22%	\$183.58 3.22%	\$989.70 3.22%	\$2,903.96 1.88%

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
15	11	9	8	7	10	60	168



(\$4.41)	(\$1.65)	(\$0.11)	\$0.50	\$1.09	(\$0.82)	(\$5.39)	(\$43.89)
-12.31%	-5.76%	-0.42%	2.05%	4.82%	-2.92%	-3.28%	-8.83%
(\$5.89)	(\$2.73)	(\$0.97)	(\$0.28)	\$0.40	(\$1.78)	(\$11.25)	(\$60.37)
-22.35%	-12.59%	-5.07%	-1.54%	2.33%	-8.79%	-9.18%	-20.06%
\$1.48	\$1.08	\$0.86	\$0.78	\$0.69	\$0.96	\$5.86	\$16.48
15.67%	15.67%	14.33%	12.67%	12.53%	12.53%	14.04%	8.41%

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
38	14	9	8	7	12	87	511



### Bill Impact Analysis - Cost of Gas Filing Methodology

### Summer Season (May - Oct.)



Line No  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Bill Impact Analysis - Cost of Gas Filing Methodology

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		64	120	158	251	245	132	970
Winter:								
Cust. Chg	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99
Headblock	\$0.4523	\$28.79	\$45.23	\$45.23	\$45.23	\$45.23	\$45.23	\$254.93
Tailblock	\$0.3038	\$0.00	\$6.16	\$17.67	\$45.84	\$44.11	\$9.60	\$123.38
HB Threshold	100							
Summer:								
Cust. Chg	\$55.16							
Headblock	\$0.4523							
Tailblock	\$0.3038							
HB Threshold	20							
Total Base Rate Amount		\$83.95	\$106.56	\$118.06	\$146.23	\$144.50	\$109.99	\$709.30
COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4638
COG amount - Winter		\$79.78	\$150.76	\$205.75	\$393.07	\$384.13	\$206.15	\$1,419.62
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
LDAC amount		\$5.10	\$9.65	\$12.68	\$20.12	\$19.66	\$10.55	\$77.77
Total Bill		\$168.84	\$266.96	\$336.49	\$559.42	\$548.29	\$326.70	\$2,206.70

Winter Season (Jan. - Apr., Nov. - Dec.)

Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		64	120	158	251	245	132	970
Winter:								
Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
Block 1	\$1.1522	\$73.34	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$534.22
Block 2	\$0.9442	\$0.00	\$38.04	\$73.81	\$113.30	\$113.30	\$48.71	\$387.17
Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$40.45	\$35.91	\$0.00	\$76.36
BL1 Threshold	80							
BL2 Threshold	120							
Summer:								
Cust. Chg	\$18.00							
Block 1	\$1.1522							
Block 2	\$0.9442							
Block 3	\$0.7946							
BL1 Threshold	80							
BL2 Threshold	120							
Total Base Rate Amount		\$91.34	\$148.22	\$183.98	\$263.93	\$259.39	\$158.89	\$1,105.75
COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4638
COG amount - Winter		\$79.78	\$150.76	\$205.75	\$393.07	\$384.13	\$206.15	\$1,419.62
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill		\$171.12	\$298.97	\$389.73	\$657.00	\$643.52	\$365.04	\$2,525.38

DIFFERENCE:

Total Bill	(\$2.28)	(\$32.01)	(\$53.23)	(\$97.57)	(\$95.23)	(\$38.35)	(\$318.68)
% Change	-1.33%	-10.71%	-13.66%	-14.85%	-14.80%	-10.50%	-12.62%
Base Rate	(\$7.39)	(\$41.66)	(\$65.92)	(\$117.70)	(\$114.89)	(\$48.90)	(\$396.45)
% Change	-8.09%	-28.11%	-35.83%	-44.59%	-44.29%	-30.78%	-35.85%
COG & LDAC	\$5.10	\$9.65	\$12.68	\$20.12	\$19.66	\$10.55	\$77.77
% Change	6.40%	6.40%	6.17%	5.12%	5.12%	5.12%	5.48%

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
91	28	14	10	9	20	173	1,143
\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99	\$661.97
\$9.05	\$9.05	\$6.51	\$4.54	\$4.15	\$9.05	\$42.33	\$297.27
\$21.47	\$2.52	\$0.00	\$0.00	\$0.00	\$0.08	\$24.07	\$147.45
\$85.68	\$66.73	\$61.67	\$59.71	\$59.31	\$64.29	\$397.39	\$1,106.69
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6683	\$1.3435
\$56.95	\$17.77	\$9.88	\$7.80	\$7.20	\$15.91	\$115.51	\$1,535.13
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$7.27	\$2.27	\$1.15	\$0.81	\$0.74	\$1.63	\$13.86	\$91.63
\$149.90	\$86.77	\$72.71	\$68.31	\$67.24	\$81.83	\$526.76	\$2,733.45

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
91	28	14	10	9	20	173	1,143
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$32.60	\$16.58	\$11.57	\$10.56	\$23.35	\$186.84	\$721.06
\$10.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.08	\$397.25
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.36
\$120.26	\$50.60	\$34.58	\$29.57	\$28.56	\$41.35	\$304.92	\$1,410.67
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6683	\$1.3435
\$56.95	\$17.77	\$9.88	\$7.80	\$7.20	\$15.91	\$115.51	\$1,535.13
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$177.21	\$68.37	\$44.46	\$37.37	\$35.76	\$57.26	\$420.42	\$2,945.80

(\$27.30)	\$18.40	\$28.25	\$30.94	\$31.48	\$24.57	\$106.33	(\$212.35)
-15.41%	26.91%	63.54%	82.80%	88.05%	42.90%	25.29%	-7.21%
(\$34.58)	\$16.13	\$27.09	\$30.14	\$30.75	\$22.94	\$92.47	(\$303.98)
-28.75%	31.88%	78.35%	101.92%	107.66%	55.48%	30.33%	-21.55%
\$7.27	\$2.27	\$1.15	\$0.81	\$0.74	\$1.63	\$13.86	\$91.63
12.77%	12.77%	11.68%	10.33%	10.21%	10.21%	12.00%	5.97%



Line  
No

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

936 Winter Season (Jan. - Apr., Nov. - Dec.)

937 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		1,086	1,629	2,089	2,903	2,860	1,797	12,363
Winter:								
Cust. Chg	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96
Headblock	\$0.4113	\$411.34	\$411.34	\$411.34	\$411.34	\$411.34	\$411.34	\$2,468.03
Tailblock	\$0.2740	\$23.53	\$172.30	\$298.28	\$521.34	\$509.58	\$218.42	\$1,743.46
HB Threshold	1,000							
Summer:								
Cust. Chg	\$165.49							
Headblock	\$0.4113							
Tailblock	\$0.2740							
HB Threshold	400							
Total Base Rate Amount		\$600.36	\$749.13	\$875.11	\$1,098.18	\$1,086.41	\$795.25	\$5,204.45
COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4529
COG amount - Winter		\$1,360.94	\$2,041.42	\$2,716.89	\$4,547.42	\$4,480.16	\$2,815.43	\$17,962.27
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
LDAC amount		\$87.08	\$130.62	\$167.50	\$232.79	\$229.34	\$144.12	\$991.46
Total Bill		\$2,048.38	\$2,921.18	\$3,759.50	\$5,878.39	\$5,795.92	\$3,754.81	\$24,158.17

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,432	746	754	43	377	621	3,971	16,334
\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96	\$1,985.92
\$164.54	\$164.54	\$164.54	\$17.52	\$154.88	\$164.54	\$830.54	\$3,298.57
\$282.78	\$94.79	\$96.93	\$0.00	\$0.00	\$60.42	\$534.92	\$2,278.38
\$612.81	\$424.82	\$426.96	\$183.01	\$320.38	\$390.45	\$2,358.42	\$7,562.87
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6802	\$1.2650
\$899.47	\$468.53	\$517.54	\$33.07	\$295.62	\$487.17	\$2,701.39	\$20,663.66
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$114.84	\$59.82	\$60.45	\$3.41	\$30.20	\$49.76	\$318.49	\$1,309.95
\$1,627.13	\$953.17	\$1,004.95	\$219.49	\$646.19	\$927.38	\$5,378.30	\$29,536.47

967 Winter Season (Jan. - Apr., Nov. - Dec.)

968 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
average Usage (Therms)		1,086	1,629	2,089	2,903	2,860	1,797	12,363
Winter:								
Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
Block 2	\$0.9442	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82
Block 3	\$0.7946	\$703.92	\$1,135.35	\$1,500.70	\$2,147.59	\$2,113.48	\$1,269.10	\$8,870.15
BL1 Threshold	80							
BL2 Threshold	120							
Summer:								
Cust. Chg	\$18.00							
Block 1	\$1.1522							
Block 2	\$0.9442							
Block 3	\$0.7946							
BL1 Threshold	80							
BL2 Threshold	120							
Total Base Rate Amount		\$927.40	\$1,358.83	\$1,724.18	\$2,371.07	\$2,336.96	\$1,492.58	\$10,211.03
COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4529
COG amount - Winter		\$1,360.94	\$2,041.42	\$2,716.89	\$4,547.42	\$4,480.16	\$2,815.43	\$17,962.27
COG Rate - (Summer)								
COG amount - Summer								
LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bill		\$2,288.34	\$3,400.25	\$4,441.07	\$6,918.50	\$6,817.12	\$4,308.02	\$28,173.30

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,432	746	754	43	377	621	3,971	16,334
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$49.06	\$92.18	\$92.18	\$509.94	\$1,063.00
\$113.30	\$113.30	\$113.30	\$0.00	\$113.30	\$113.30	\$566.52	\$1,246.34
\$978.99	\$433.81	\$440.03	\$0.00	\$140.27	\$334.14	\$2,327.24	\$11,197.39
\$1,202.47	\$657.29	\$663.51	\$67.06	\$363.75	\$557.62	\$3,511.70	\$13,722.74
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.6802	\$1.2650
\$899.47	\$468.53	\$517.54	\$33.07	\$295.62	\$487.17	\$2,701.39	\$20,663.66
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,101.94	\$1,125.81	\$1,181.05	\$100.13	\$659.37	\$1,044.79	\$6,213.09	\$34,386.39

1002 DIFFERENCE:

Total Bill	(\$239.96)	(\$479.08)	(\$681.57)	(\$1,040.11)	(\$1,021.20)	(\$553.21)	(\$4,015.13)
% Change	-10.49%	-14.09%	-15.35%	-15.03%	-14.98%	-12.84%	-14.25%
Base Rate	(\$327.04)	(\$609.70)	(\$849.07)	(\$1,272.90)	(\$1,250.55)	(\$697.33)	(\$5,006.59)
% Change	-35.26%	-44.87%	-49.24%	-53.68%	-53.51%	-46.72%	-49.03%
COG & LDAC	\$87.08	\$130.62	\$167.50	\$232.79	\$229.34	\$144.12	\$991.46

(\$474.82)	(\$172.65)	(\$176.10)	\$119.36	(\$13.18)	(\$117.41)	(\$834.79)	(\$4,849.92)
-22.59%	-15.34%	-14.91%	119.21%	-2.00%	-11.24%	-13.44%	-14.10%
(\$589.66)	(\$232.47)	(\$236.55)	\$115.95	(\$43.38)	(\$167.17)	(\$1,153.28)	(\$6,159.87)
-49.04%	-35.37%	-35.65%	172.89%	-11.92%	-29.98%	-32.84%	-44.89%
\$114.84	\$59.82	\$60.45	\$3.41	\$30.20	\$49.76	\$318.49	\$1,309.95



Line No	Liberty Utilities (EnergyNorth Natural Gas) Corp. Bill Impact Analysis - Cost of Gas Filing Methodology							
1010	% Change	6.40%	6.40%	6.17%	5.12%	5.12%	5.12%	5.52%

12.77%	12.77%	11.68%	10.33%	10.21%	10.21%	11.79%	6.34%
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1011 **Winter Season (Jan. - Apr., Nov. - Dec.)**

1012 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**

1013	PROPOSED	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1014	average Usage (Therms)	143	101	140	178	179	138	878
1015	Winter:							
1016	Cust. Chg	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99
1017	Headblock	\$0.2726	\$27.26	\$27.26	\$27.26	\$27.26	\$27.26	\$163.58
1018	Tailblock	\$0.1772	\$7.61	\$0.22	\$7.00	\$13.75	\$13.93	\$49.30
1019	HB Threshold	100						
1020	Summer:							
1021	Cust. Chg	\$55.16						
1022	Headblock	\$0.2726						
1023	Tailblock	\$0.1772						
1024	HB Threshold	100						
1025	Total Base Rate Amount	\$90.04	\$82.64	\$89.43	\$96.17	\$96.35	\$89.23	\$543.87
1026	COG Rate - (Winter)	\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4373
1027	COG amount - Winter	\$179.18	\$126.85	\$181.48	\$278.23	\$279.81	\$216.82	\$1,262.36
1028	COG Rate - (Summer)							
1029	COG amount - Summer							
1030	LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
1031	LDAC amount	\$11.47	\$8.12	\$11.19	\$14.24	\$14.32	\$11.10	\$70.44
1032	Total Bill	\$280.68	\$217.61	\$282.09	\$388.65	\$390.48	\$317.15	\$1,876.66

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
137	109	97	98	90	105	635	1,513
\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$55.16	\$330.99	\$661.97
\$27.26	\$27.26	\$26.43	\$26.79	\$24.53	\$27.26	\$159.54	\$323.12
\$6.49	\$1.57	\$0.00	\$0.00	\$0.00	\$0.80	\$8.85	\$58.15
\$88.92	\$83.99	\$81.60	\$81.96	\$79.69	\$83.23	\$499.38	\$1,043.25
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7081	\$1.1312
\$85.81	\$68.37	\$66.57	\$76.32	\$70.63	\$82.05	\$449.75	\$1,712.11
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$10.96	\$8.73	\$7.78	\$7.88	\$7.21	\$8.38	\$50.94	\$121.37
\$185.69	\$161.09	\$155.94	\$166.16	\$157.53	\$173.65	\$1,000.07	\$2,876.73

1041 **Winter Season (Jan. - Apr., Nov. - Dec.)**

1042 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**

1043	CURRENT	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1044	average Usage (Therms)	143	101	140	178	179	138	878
1045	Winter:							
1046	Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1047	Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1048	Block 2	\$0.9442	\$59.45	\$20.03	\$56.19	\$92.15	\$93.10	\$376.07
1049	Block 3	\$0.7946	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1050	BL1 Threshold	80						
1051	BL2 Threshold	120						
1052	Summer:							
1053	Cust. Chg	\$18.00						
1054	Block 1	\$1.1522						
1055	Block 2	\$0.9442						
1056	Block 3	\$0.7946						
1057	BL1 Threshold	80						
1058	BL2 Threshold	120						
1059	Total Base Rate Amount	\$169.63	\$130.21	\$166.37	\$202.33	\$203.28	\$165.32	\$1,037.13
1060	COG Rate - (Winter)	\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4373
1061	COG amount - Winter	\$179.18	\$126.85	\$181.48	\$278.23	\$279.81	\$216.82	\$1,262.36
1062	COG Rate - (Summer)							
1063	COG amount - Summer							
1064	LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	0.0000
1065	LDAC amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1066	Total Bill	\$348.80	\$257.06	\$347.84	\$480.56	\$483.09	\$382.14	\$2,299.49

**Summer Season (May - Oct.)**

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
137	109	97	98	90	105	635	1,513
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$53.46	\$27.23	\$16.01	\$17.26	\$9.41	\$23.14	\$146.51	\$522.58
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$163.64	\$137.41	\$126.19	\$127.44	\$119.58	\$133.31	\$807.57	\$1,844.70
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7081	\$1.1312
\$85.81	\$68.37	\$66.57	\$76.32	\$70.63	\$82.05	\$449.75	\$1,712.11
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$249.45	\$205.78	\$192.75	\$203.76	\$190.21	\$215.36	\$1,257.31	\$3,556.80

1077 **DIFFERENCE:**

1078	Total Bill	(\$68.12)	(\$39.45)	(\$65.75)	(\$91.91)	(\$92.60)	(\$64.99)	(\$422.83)
1079	% Change	-19.53%	-15.35%	-18.90%	-19.13%	-19.17%	-17.01%	-18.39%
1080								
1081	Base Rate	(\$79.59)	(\$47.56)	(\$76.94)	(\$106.16)	(\$106.93)	(\$76.09)	(\$493.26)

(\$63.77)	(\$44.69)	(\$36.81)	(\$37.60)	(\$32.68)	(\$41.71)	(\$257.25)	(\$680.08)
-25.56%	-21.72%	-19.10%	-18.45%	-17.18%	-19.37%	-20.46%	-19.12%
(\$74.73)	(\$53.42)	(\$44.59)	(\$45.48)	(\$39.89)	(\$50.09)	(\$308.19)	(\$801.45)



Line No	Liberty Utilities (EnergyNorth Natural Gas) Corp. Bill Impact Analysis - Cost of Gas Filing Methodology							
1082	% Change	-46.92%	-36.53%	-46.25%	-52.47%	-52.60%	-46.03%	-47.56%
1083								
1084	COG & LDAC	\$11.47	\$8.12	\$11.19	\$14.24	\$14.32	\$11.10	\$70.44
1085	% Change	6.40%	6.40%	6.17%	5.12%	5.12%	5.12%	5.58%

-45.66%	-38.87%	-35.34%	-35.69%	-33.36%	-37.57%	-38.16%	-43.45%
\$10.96	\$8.73	\$7.78	\$7.88	\$7.21	\$8.38	\$50.94	\$121.37
12.77%	12.77%	11.68%	10.33%	10.21%	10.21%	11.33%	7.09%

1086 Winter Season (Jan. - Apr., Nov. - Dec.)

1087 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

1088 PROPOSED		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1089 average Usage (Therms)		1,738	1,988	2,323	2,764	2,724	1,985	13,521
1091								
1092 Winter:								
1093 Cust. Chg	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96
1094 Headblock	\$0.2341	\$234.07	\$234.07	\$234.07	\$234.07	\$234.07	\$234.07	\$1,404.44
1095 Tailblock	\$0.1559	\$115.05	\$154.04	\$206.24	\$275.10	\$268.85	\$153.53	\$1,172.81
1096 HB Threshold	1,000							
1097								
1098 Summer:								
1099 Cust. Chg	\$165.49							
1100 Headblock	\$0.1696							
1101 Tailblock	\$0.0964							
1102 HB Threshold	1,000							
1103								
1104 Total Base Rate Amount		\$514.61	\$553.61	\$605.81	\$674.67	\$668.42	\$553.09	\$3,570.21
1105								
1106 COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4346
1107 COG amount - Winter		\$2,177.97	\$2,491.37	\$3,021.27	\$4,330.43	\$4,267.64	\$3,109.01	\$19,397.68
1108								
1109 COG Rate - (Summer)								
1110 COG amount - Summer								
1111								
1112 LDAC	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
1113 LDAC amount		\$139.36	\$159.42	\$186.26	\$221.68	\$218.46	\$159.15	\$1,084.33
1114								
1115 Total Bill		\$2,831.94	\$3,204.39	\$3,813.35	\$5,226.78	\$5,154.52	\$3,821.25	\$24,052.22

1116 Winter Season (Jan. - Apr., Nov. - Dec.)

1117 Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)

1118 CURRENT		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter
1119 average Usage (Therms)		1,738	1,988	2,323	2,764	2,724	1,985	13,521
1121								
1122 Winter:								
1123 Cust. Chg	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00
1124 Block 1	\$1.1522	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06
1125 Block 2	\$0.9442	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82
1126 Block 3	\$0.7946	\$1,221.92	\$1,420.62	\$1,686.64	\$2,037.53	\$2,005.68	\$1,418.01	\$9,790.41
1127 BL1 Threshold	80							
1128 BL2 Threshold	120							
1129								
1130 Summer:								
1131 Cust. Chg	\$18.00							
1132 Block 1	\$1.1522							
1133 Block 2	\$0.9442							
1134 Block 3	\$0.7946							
1135 BL1 Threshold	80							
1136 BL2 Threshold	120							
1137								
1138								
1139 Total Base Rate Amount		\$1,445.40	\$1,644.10	\$1,910.12	\$2,261.01	\$2,229.16	\$1,641.49	\$11,131.29
1140								
1141 COG Rate - (Winter)		\$1.2533	\$1.2533	\$1.3008	\$1.5666	\$1.5666	\$1.5666	\$1.4346
1142 COG amount - Winter		\$2,177.97	\$2,491.37	\$3,021.27	\$4,330.43	\$4,267.64	\$3,109.01	\$19,397.68
1143								
1144 COG Rate - (Summer)								
1145 COG amount - Summer								
1146								
1147 LDAC	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
1148 LDAC amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1149								
1150 Total Bill		\$3,623.37	\$4,135.47	\$4,931.39	\$6,591.44	\$6,496.80	\$4,750.49	\$30,528.97

1151 DIFFERENCE:

1152 Total Bill		(\$791.43)	(\$931.08)	(\$1,118.05)	(\$1,364.66)	(\$1,342.28)	(\$929.24)	(\$6,476.74)
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Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$165.49	\$992.96	\$1,985.92
\$169.62	\$169.62	\$169.62	\$169.62	\$169.62	\$169.62	\$1,017.74	\$2,422.17
\$74.91	\$30.65	\$19.18	\$29.62	\$12.21	\$43.08	\$209.65	\$1,382.46
\$410.03	\$365.77	\$354.29	\$364.73	\$347.33	\$378.20	\$2,220.35	\$5,790.56
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7099	\$1.1615
\$1,116.26	\$827.84	\$823.20	\$1,015.22	\$884.56	\$1,136.02	\$5,803.09	\$25,200.77
\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802	\$0.0802
\$142.52	\$105.70	\$96.15	\$104.84	\$90.35	\$116.04	\$655.60	\$1,739.94
\$1,668.81	\$1,299.31	\$1,273.64	\$1,484.79	\$1,322.24	\$1,630.26	\$8,679.05	\$32,731.27

Summer Season (May - Oct.)

May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$108.00	\$216.00
\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$92.18	\$553.06	\$1,106.11
\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$113.30	\$679.82	\$1,359.65
\$1,253.24	\$888.37	\$793.76	\$879.83	\$736.34	\$990.85	\$5,542.39	\$15,332.80
\$1,476.72	\$1,111.85	\$1,017.24	\$1,103.31	\$959.82	\$1,214.33	\$6,883.27	\$18,014.56
\$0.6281	\$0.6281	\$0.6866	\$0.7766	\$0.7851	\$0.7851	\$0.7099	\$1.1615
\$1,116.26	\$827.84	\$823.20	\$1,015.22	\$884.56	\$1,136.02	\$5,803.09	\$25,200.77
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,592.98	\$1,939.69	\$1,840.44	\$2,118.52	\$1,844.38	\$2,350.35	\$12,686.37	\$43,215.33

(\$924.17)	(\$640.38)	(\$566.80)	(\$633.74)	(\$522.14)	(\$720.09)	(\$4,007.32)	(\$10,484.06)
------------	------------	------------	------------	------------	------------	--------------	---------------



Line No	Liberty Utilities (EnergyNorth Natural Gas) Corp. Bill Impact Analysis - Cost of Gas Filing Methodology															
	Docket No. DG 17-048 Attachment RATES-8 Page 17 of 49															
1154	% Change	-21.84%	-22.51%	-22.67%	-20.70%	-20.66%	-19.56%	-21.22%	-35.64%	-33.01%	-30.80%	-29.91%	-28.31%	-30.64%	-31.59%	-24.26%
1155																
1156	Base Rate	(\$930.79)	(\$1,090.50)	(\$1,304.31)	(\$1,586.34)	(\$1,560.74)	(\$1,088.40)	(\$7,561.08)	(\$1,066.69)	(\$746.08)	(\$662.95)	(\$738.57)	(\$612.50)	(\$836.13)	(\$4,662.92)	(\$12,224.00)
1157	% Change	-64.40%	-66.33%	-68.28%	-70.16%	-70.01%	-66.31%	-67.93%	-72.23%	-67.10%	-65.17%	-66.94%	-63.81%	-68.86%	-67.74%	-67.86%
1158																
1159	COG & LDAC	\$139.36	\$159.42	\$186.26	\$221.68	\$218.46	\$159.15	\$1,084.33	\$142.52	\$105.70	\$96.15	\$104.84	\$90.35	\$116.04	\$655.60	\$1,739.94
1160	% Change	6.40%	6.40%	6.17%	5.12%	5.12%	5.12%	5.59%	12.77%	12.77%	11.68%	10.33%	10.21%	10.21%	11.30%	6.90%



**From:** [Michael Sheehan](#)  
**To:** [Dexter, Paul](#); [Deen Arif, Faisal](#); [mark@forecon.com](mailto:mark@forecon.com); [hgp@PeachandAssociatesLLC.onmicrosoft.com](mailto:hgp@PeachandAssociatesLLC.onmicrosoft.com); [ckimball@keeganwerlin.com](mailto:ckimball@keeganwerlin.com); [Kevin F. Penders](#); [Steven Mullen](#); [David Simek](#); [Erica Menard](#); [Kreis, Donald](#)  
**Subject:** RE: 22-041 Liberty - RDAF  
**Date:** Wednesday, April 12, 2023 2:07:07 PM  
**Attachments:** [image001.png](#)

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

Paul,

See our responses to your questions below.

Mike  
He/Him/His

Michael Sheehan | [Liberty Utilities \(New Hampshire\)](#) | Director, Legal Services  
P: 603-724-2135 | C: 603-425-8085 | E: [Michael.Sheehan@libertyutilities.com](mailto:Michael.Sheehan@libertyutilities.com)

---

**From:** Dexter, Paul <[Paul.B.Dexter@energy.nh.gov](mailto:Paul.B.Dexter@energy.nh.gov)>  
**Sent:** Wednesday, April 5, 2023 2:33 PM  
**To:** Michael Sheehan <[Michael.Sheehan@libertyutilities.com](mailto:Michael.Sheehan@libertyutilities.com)>; Deen Arif, Faisal <[Faisal.DeenArif@energy.nh.gov](mailto:Faisal.DeenArif@energy.nh.gov)>; Mark Thompson <[mark@forecon.com](mailto:mark@forecon.com)>; Hugh Peach <[hgp@PeachandAssociatesLLC.onmicrosoft.com](mailto:hgp@PeachandAssociatesLLC.onmicrosoft.com)>; Cheryl Kimball <[ckimball@keeganwerlin.com](mailto:ckimball@keeganwerlin.com)>; Kevin F. Penders <[kpenders@keeganwerlin.com](mailto:kpenders@keeganwerlin.com)>; Steven Mullen <[Steven.Mullen@libertyutilities.com](mailto:Steven.Mullen@libertyutilities.com)>; David Simek <[David.Simek@libertyutilities.com](mailto:David.Simek@libertyutilities.com)>; Erica Menard <[Erica.Menard@libertyutilities.com](mailto:Erica.Menard@libertyutilities.com)>; Kreis, Donald <[Donald.M.Kreis@oca.nh.gov](mailto:Donald.M.Kreis@oca.nh.gov)>  
**Subject:** RE: 22-041 Liberty - RDAF

Hi Mike,

Thanks for sending the models. We have two follow-up requests:

1. Reference the Revenue Requirement Model Tabs RR-EN-2 and RR-EN 2-1:
  - a. Liberty has stated that in the test year for DG 17-048, the RLIAP/LDAC revenues were accounted for as negative gas costs. Please indicate the amount of that revenue/negative gas cost in the test year.

The amount of RLIAP revenues that were credited to expense account 8042 during 2016 was \$1,638,827.78. Please see attached ENNG 2016 account 8042.xlsx for the 2016 account detail. Note that the total EnergyNorth amount of \$63,397,707.67 can also be found within the previously provided revenue requirement model (FINAL Attachment Staff 1-1.1.xlsx) in tab TB2016-EN in cell J413. Also, note that the balance of all 804 accounts were removed from tab RR-EN-2-1 within the revenue requirement model on line 8.





- b. Please indicate in which of the 10 O&M – Gas Production accounts listed on RR-EN-2-1 (lines 3 through 13) (account numbers ranging from 710-846) these revenues/negative gas costs were recorded in. If more than one account was used, please indicate the amounts by account that add up to the test year amount reported in a. above.

[Please see the Company's response to a. above.](#)

- c. If these revenues/negative revenues were recorded in another recount (that is, not in one of the 10 accounts listed in part b. of this request) please indicate what accounts were used and in what amount, again totaling the test year amount reported in a. above.

[All 2016 RLIAP revenues were credited to expense account 8042.](#)

Note - The point of this request is: How were the TY RLIAP revenues (which we understand total about \$1.6M) reflected in/traced through the revenue requirements model.

2. Reference the Functional COSS Model (Tab Summary). Liberty has indicated that Col. C. Delivery Costs (which shows a \$12.482,678 Revenue Deficiency) is calculated after Cost of Gas accounts and LDAC accounts have been removed.
- a. Please confirm that the underlying cost to serve R-4 customers remain in this Functional COSS in Col C. - Delivery Costs (for example. O&M, meter reading, payroll, meters, working capital, etc.).

[Confirmed, but see 2.b.](#)

- b. Please explain why the following statement is or is not accurate.

Because the RLIAP revenues/negative gas cost have been removed from this study, and the cost to serve the R-4 customers remain in the study, then the calculated revenue requirement would compensate the Company for the "shortfall" in revenues created by the R-4/RLIAP discount.

[This statement is not accurate. The statement is inaccurate because it isolates only one part of the ratemaking process and cuts off sequential steps that lead to a different conclusion.](#)

[Specifically, rates are set in three steps:](#)



1. The “cost of service” is determined through a review of the Company’s proposed revenue requirement. The proposed revenue requirement reflects the total (representative) cost of serving all customers. *The rate that a low-income customer will actually pay is irrelevant to this analysis.*
2. The allocated cost of service study (“ACOSS”) figures out the proportional cost responsibility of each customer class, with all customers included in one customer class or another. In this step, **100%** of the cost to serve low-income customers (and all other customers) are properly reflected in the revenue requirement and the ACOSS because the purpose of the study is to figure out how the approved revenue requirement should be divvied up across all customer classes, in accordance with cost causation principles. *The rate that a low-income customer will actually pay is irrelevant to this analysis.*
3. Tariffed rates are designed to recover the revenue requirement, in accordance with the cost-causation principles established through the ACOSS. For low-income customers, the tariffed rate will be the residential rate that recovers 100% of the proportional responsibility for the approved revenue requirement, **discounted** by the amount of the low-income discount. In this step, RLIAP revenues are incorporated to the revenue calculation so that **tariffed distribution rates + the RLIAP revenues** will produce recovery of 100% of the allowed revenue requirement, all else remaining equal.

Revenue decoupling adds Step #4.

4. The revenues that are expected to be generated by the actual **rates set** in Step #3 become the Allowed Revenue Target. The revenues actually collected through the **rates paid by customers** become the Actual Revenue Collected. The revenues computed for the Allowed Revenue Target and Actual Revenue Collected have to be calculated **using the same customer base and the same rates billed to those customers**, otherwise the revenues will not match.

The DOE statement above stops at Step #1, and therefore, is an inaccurate conclusion. Yes, low-income discount customers are attributed their full cost of service in the revenue requirement and ACOSS, this is true, **but they do not pay a rate that recovers 100% of that proportional cost of service.** The analysis cannot quit at Step #1. The Company recovers its approved revenue requirement only because the RLIAP is in place to recover the portion of costs attributed to R-4 customers through the ACOSS, which these



customers *are not actually paying* in the discounted rates that are set in Step #3. This is the reason that the RLIAP revenues correctly do not enter the computation until Step #3. The entire process is geared to assigning 100% cost responsibility to low-income customers and then – at the last minute – discounting their rates so they do not pay 100% of their costs, but instead pay the discounted rate. The Company is held harmless by collecting those revenues through the RLIAP, as shown in the RATES-5 rate computation. Your statement leaves off this important last step and therefore, is not an accurate conclusion.

Our RATES-5 analysis encompasses the results of all three steps and is the correct computation of rates and resulting revenue streams. The Commission approved a base-rate increase of \$8,060,117 increase in Docket DG 17-048 and set out associated schedules and computations. These computations are correct. If DOE thought that the Company was collecting 100% of the cost of service through the base revenue requirement in that case, then why would the RLIAP be proposed and approved? We will be able to show that every rate case conducted is the same. The costs to serve low-income customers are 100% included in the revenue requirement and the ACOSS, but the rates that they pay do not recover 100% of the attributed cost responsibility. The separate RLIAP or similar factor recovers those dollars from all other customers.

In Docket DG 17-048, the Company calculated distribution rates and the increase to the RLIAP based directly on the \$8,060,117 base-rate increase approved in Order No. 26,122 and subsequent orders. We have shown you this. We understand that it doesn't get you where you want to get, but this is how the ratemaking process works and we have done everything we can to show you how it adds up.

Thank you for the opportunity to answer your questions in writing.

Thanks,

Paul

**Paul B. Dexter**

Senior Hearings Examiner

Department of Energy

21 S. Fruit Street, Suite 10

Concord, NH 03301-2429

603-271-3670

[Paul.B.Dexter@energy.nh.gov](mailto:Paul.B.Dexter@energy.nh.gov)

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---

**From:** Michael Sheehan <[Michael.Sheehan@libertyutilities.com](mailto:Michael.Sheehan@libertyutilities.com)>  
**Sent:** Tuesday, April 4, 2023 3:05 PM  
**To:** Dexter, Paul <[Paul.B.Dexter@energy.nh.gov](mailto:Paul.B.Dexter@energy.nh.gov)>; Deen Arif, Faisal <[Faisal.DeenArif@energy.nh.gov](mailto:Faisal.DeenArif@energy.nh.gov)>; Mark Thompson <[mark@forecon.com](mailto:mark@forecon.com)>; Hugh Peach <[hgp@PeachandAssociatesLLC.onmicrosoft.com](mailto:hgp@PeachandAssociatesLLC.onmicrosoft.com)>; Cheryl Kimball <[ckimball@keeganwerlin.com](mailto:ckimball@keeganwerlin.com)>; Kevin F. Penders <[kpenders@keeganwerlin.com](mailto:kpenders@keeganwerlin.com)>; Steven Mullen <[Steven.Mullen@libertyutilities.com](mailto:Steven.Mullen@libertyutilities.com)>; David Simek <[David.Simek@libertyutilities.com](mailto:David.Simek@libertyutilities.com)>; Erica Menard <[Erica.Menard@libertyutilities.com](mailto:Erica.Menard@libertyutilities.com)>; Kreis, Donald <[Donald.M.Kreis@oca.nh.gov](mailto:Donald.M.Kreis@oca.nh.gov)>  
**Subject:** RE: 22-041 Liberty - RDAF

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

As requested during yesterday's session, attached are the Excel models supporting the original filing in DG 17-048. As you can see, these were all filed in response to Staff 1-1 in that case.

- 1-1.1 – Revenue Requirement Model
- 1-1.3 – Rates Model
- 1-1.4 – Functional Cost of Service Model

Mike  
He/Him/His

Michael Sheehan | [Liberty Utilities \(New Hampshire\)](#) | Director, Legal Services  
P: 603-724-2135 | C: 603-425-8085 | E: [Michael.Sheehan@libertyutilities.com](mailto:Michael.Sheehan@libertyutilities.com)

-----Original Appointment-----

**From:** Michael Sheehan  
**Sent:** Wednesday, March 29, 2023 10:17 AM  
**To:** Michael Sheehan; Dexter, Paul; Deen Arif, Faisal; Mark Thompson; Hugh Peach; Cheryl Kimball; Kevin F. Penders; Steven Mullen; David Simek; Erica Menard; Kreis, Donald  
**Subject:** 22-041 RDAF  
**When:** Monday, April 3, 2023 9:00 AM-10:00 AM (UTC-05:00) Eastern Time (US & Canada).  
**Where:** Microsoft Teams Meeting



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EnergyNorth (including Keene)  
Docket No. DG 17-048  
Original Filing Analysis

Revenue Requirement Model

<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Source</u>
8840-2-0000-40-4295-4801	Residential Sales - Fixed Portion	19,834,582	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8840-2-0000-40-4295-4802	Residential Sales - Variable Portion	17,758,489	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8840-2-0000-40-4295-4813	Commercial Sales - Fixed Portion	7,212,664	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4295-4814	Commercial Sales - Variable Portion	10,673,537	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4460-4897	Metered Sales to Transportation - Fixed	3,101,845	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4460-4898	Metered Sales to Transportation - Variable	10,408,950	Calendar Year 2016 Trial Balance Net Change
8843-2-0000-40-4295-4801	Metered Sales to Residential Customers - Fixed	46,406	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8843-2-0000-40-4295-4802	Metered sales to Residential Customers - Variable	338,856	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8843-2-0000-40-4295-4813	Metered Sales to Commercial Customers - Fixed	126,866	Calendar Year 2016 Trial Balance Net Change
8843-2-0000-40-4295-4814	Metered sales to Commercial Customers - Variable	910,476	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4295-4821	Rental Income	3,200	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4460-4880	Misc Service revenues	847,735	Calendar Year 2016 Trial Balance Net Change
8843-2-0000-40-4460-4880	Misc Service revenues	11,975	Calendar Year 2016 Trial Balance Net Change
	ENNG Known and Measurable Adjustments	377,713	Permanent Revenue Requirement Model, Bates 043 Line 94
	Keene Known and Measurable Adjustments	(90,771)	Permanent Revenue Requirement Model, Bates 044 Line 58
	<b>Distribution Revenue at Present Rates</b>	<b>71,562,525</b>	<b>Permanent Revenue Requirement Model, Bates 039 Line 23</b>
	Proposed Increase	13,749,361	
	<b>System Total Proposed Revenue (minus commodity)</b>	<b>85,311,886</b>	<b>Permanent Revenue Requirement Model, Bates 039 Line 27</b>

Functional Cost of Service Model

System Total Proposed Revenue (minus commodity)	85,311,887	Permanent FCOS, Bates 174 Line 25 (slightly off due to rounding)
Minus Production Costs	(1,273,288)	Permanent FCOS, Bates 174 Line 25
<b>Delivery Revenue Requirement</b>	<b>84,038,599</b>	<b>Permanent FCOS, Bates 174 Line 25</b>

Rate Model

<b>Delivery Revenue Requirement</b>	<b>84,038,599</b>	<b>Permanent RATES-5, Bates 234 Line 38</b>
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EnergyNorth (including Keene)  
Docket No. DG 17-048  
Final Analysis

<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Source</u>
8840-2-0000-40-4295-4801	Residential Sales - Fixed Portion	19,834,582	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8840-2-0000-40-4295-4802	Residential Sales - Variable Portion	17,758,489	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8840-2-0000-40-4295-4813	Commercial Sales - Fixed Portion	7,212,664	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4295-4814	Commercial Sales - Variable Portion	10,673,537	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4460-4897	Metered Sales to Transportation - Fixed	3,101,845	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4460-4898	Metered Sales to Transportation - Variable	10,408,950	Calendar Year 2016 Trial Balance Net Change
8843-2-0000-40-4295-4801	Metered Sales to Residential Customers - Fixed	46,406	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8843-2-0000-40-4295-4802	Metered sales to Residential Customers - Variable	338,856	Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted
8843-2-0000-40-4295-4813	Metered Sales to Commercial Customers - Fixed	126,866	Calendar Year 2016 Trial Balance Net Change
8843-2-0000-40-4295-4814	Metered sales to Commercial Customers - Variable	910,476	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4295-4821	Rental Income	3,200	Calendar Year 2016 Trial Balance Net Change
8840-2-0000-40-4460-4880	Misc Service revenues	847,735	Calendar Year 2016 Trial Balance Net Change
8843-2-0000-40-4460-4880	Misc Service revenues	11,975	Calendar Year 2016 Trial Balance Net Change
	ENNG Known and Measurable Adjustments	1,471,964	See ENNG Known & Measurables Tab
	Keene Known and Measurable Adjustments	(90,771)	Permanent Revenue Requirement Model, Bates 044 Line 58
	Other	(171,304)	INATGAS @MinTQ correction not in rates
	<b>Distribution Revenue at Present Rates</b>	<b>72,485,472</b>	
	Proposed Increase	8,060,117	
	<b>System Total Proposed Revenue (minus commodity)</b>	<b>80,545,589</b>	
	Minus Tax Reduction	(2,685,870)	
	<b>Exhibit 90</b>	<b>77,859,719</b>	



EnergyNorth (including Keene)  
Docket No. DG 17-048  
Known and Measurable Adjustments

	Original Filing	Final Amount	Source
<b><u>Adjustments to Operating Revenue</u></b>			
Adjustment to Remove Actual Test Year Unbilled Revenue	\$ (2,269,372)	\$ (2,269,372)	Input (Table 1 of Simek-Therrien Testimony)
Non-recurring Test Year Adjustments to Revenue	15,968	15,968	Input (Table 1 of Simek-Therrien Testimony)
Adjustment for Normal Unbilled Revenue	121,530	121,530	Input (Table 1 of Simek-Therrien Testimony)
Weather Normalization Adjustment	1,987,559	1,987,559	Input (Table 1 of Simek-Therrien Testimony)
Annualization Adjustment (CIBS)	98,531	98,531	Input (Table 1 of Simek-Therrien Testimony)
Removal of 2016 Concord Steam Revenue	(281,849)	(281,849)	Input (Table 2 of Simek-Therrien Testimony)
Anticipated new Concord Steam Annual Revenue	660,735	660,735	Input (Table 2 of Simek-Therrien Testimony)
iNATGAS Minimum Annual Transportation Quantity Adjustment	18,300	183,000	iNATGAS @MinTQ
Revenues - Year End Customer Count	-	929,551	Adjustment to reflect test-year end customer count
Annualize Special Contract for October 1 Adjustment	7,963	7,963	Annualize special contract for GDP/IDP adjustment made October 1
Annualize Rental Income	6,400	6,400	
Test Year Miscellaneous Service Revenue	11,948	11,948	
	<u>\$ 377,713</u>	<u>\$ 1,471,964</u>	



Low income	(1,628,827.79)
Other	(51,718,879.89)
	<u>\$2,310,000.00</u>



11-496



Docket No. DG 20-105  
Attachment RATES-5  
Page 1 of 2

11-497



RATES-5 Model (02-24-2021) - Updated (002).xlsm



Liberty Utilities (Energy/Natural Gas) Corp.  
Rate Design Analysis and Calculations

Docket No. 2020-105  
Attachment RATES-5  
Page 2 of 2

Line		Residential										Commercial and Industrial: Low Load Factor										Commercial and Industrial: High Load Factor										Commodity Total	Exemption
		Non Heat		MEP Non Heat		Heat		MEP Heat		Low Income		MEP Low Income Heat		MEP Low		MEP High		MEP High		MEP High		MEP High		MEP High		MEP High		MEP High					
		R-1	R-2	R-3	R-4	R-5	R-6	R-7	R-8	R-9	R-10	R-11	R-12	R-13	R-14	R-15	R-16	R-17	R-18	R-19	R-20	R-21	R-22	R-23	R-24	R-25	R-26	R-27	R-28	R-29	R-30		
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)		
134	Headbook	\$0.4078	\$0.5301			\$0.5661	\$0.7359	\$0.2264	\$0.2644	\$0.4885	\$0.6485		\$0.4553	\$0.5519	\$0.1207	\$0.1686	\$0.1105	\$0.4037	\$0.1930	\$0.2559	\$0.0911	\$0.1184	\$0.0450	\$0.0585								Line 127 * Line 131	
135	Tailbook	\$0.4078	\$0.5301			\$0.5661	\$0.7359	\$0.2264	\$0.2644	\$0.3348	\$0.4353		\$0.3534	\$0.3944	\$0.1207	\$0.1686	\$0.2019	\$0.2625	\$0.1097	\$0.1428	\$0.0911	\$0.1184	\$0.0450	\$0.0585								Line 128 * Line 132	
136	RIAP discount recovery (through LDAC)									\$1,528,362	\$789																						3 price differences * quantities
137	Class volumetric revenue	\$263,421	\$8,245			\$33,054,103	\$121,573	\$2,547,603	\$1,301	\$0,208,643	\$4,735		\$12,188,016	\$0	\$2,827,122	\$0	\$939,149	\$1,080	\$1,838,487	\$0	\$1,565,380	\$0	\$1,109,146	\$24,389								Line 39 * Line 131 + Line 40 * Line 132 + Line 48 * Line 134 + Line 49 * Line 135	
138	Total volumetric revenue (Rate plus MEP)	\$301,667				\$35,724,580				\$0,213,378			\$12,248,931		\$2,827,122		\$940,228		\$1,838,487		\$1,565,380		\$1,133,532									7 volumetric revenue for related classes	
139	Overhead capacity	\$0				\$0				\$0			\$0		\$0		\$0		\$0		\$0		\$0										
140	Revenue Target	\$979,732				\$51,070,632				\$15,936,332			\$15,936,332		\$3,588,277		\$1,874,613		\$2,691,475		\$1,887,826		\$1,386,287									\$94,452,894	
141	Customer Revenue	\$977,095				\$15,946,252				\$0,722,854			\$3,077,068		\$951,155		\$304,364		\$652,888		\$322,448		\$264,755									\$29,785,989	
142	Volumetric Revenue	\$301,667				\$35,724,580				\$0,213,378			\$12,248,931		\$2,827,122		\$940,228		\$1,838,487		\$1,565,380		\$1,133,532									\$65,793,365	
143	Check	\$0				\$0				\$0			\$0		\$0		\$0		\$0		\$0		\$0									\$0	
144	F. COMPONENT RATE CHANGES																																
145		R-1	R-2	R-3	R-4	R-5	R-6	R-7	R-8	R-9	R-10	R-11	R-12	R-13	R-14	R-15	R-16	R-17	R-18	R-19	R-20	R-21	R-22	R-23	R-24	R-25	R-26	R-27	R-28	R-29	R-30		
146	Customer charge																																
147	Current tariff	\$15.50	\$20.15	\$15.50	\$20.15	\$6.20	\$8.06	\$57.46	\$74.70	\$172.39	\$224.11	\$739.83	\$961.78	\$57.46	\$74.69	\$172.39	\$224.11	\$761.39	\$989.81	\$761.39	\$989.81	\$761.39	\$989.81	\$761.39	\$989.81	\$761.39	\$989.81	\$761.39	\$989.81	\$761.39	\$989.81		
148	Processed	\$15.58	\$20.77	\$15.58	\$20.77	\$6.39	\$8.31	\$59.25	\$77.03	\$177.76	\$231.09	\$762.89	\$991.75	\$59.25	\$77.02	\$177.76	\$231.09	\$765.12	\$1,020.66	\$765.12	\$1,020.66	\$765.12	\$1,020.66	\$765.12	\$1,020.66	\$765.12	\$1,020.66	\$765.12	\$1,020.66	\$765.12	\$1,020.66		
149	% increase	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%		
150	Winter Headbook																																
151	Current tariff	\$0.3860	\$0.50	\$0.5678	\$0.74	\$0.2272	\$0.30	\$0.4711	\$0.61	\$0.4284	\$0.56	\$0.2633	\$0.34	\$0.2639	\$0.37	\$0.2439	\$0.32	\$0.1705	\$0.22	\$0.0650	\$0.08												
152	Processed	\$0.4078	\$0.5301	\$0.5661	\$0.7359	\$0.2264	\$0.2644	\$0.4885	\$0.6485	\$0.4553	\$0.5519	\$0.2837	\$0.3688	\$0.3105	\$0.4037	\$0.2664	\$0.3463	\$0.1869	\$0.2468	\$0.0830	\$0.1079												
153	% increase	5.7%	5.7%	-0.3%	-0.3%	-0.3%	-0.3%	5.8%	5.8%	6.3%	6.3%	7.7%	7.7%	9.4%	9.4%	9.2%	9.2%	11.4%	11.4%	27.6%	27.6%												
154	Winter Tailbook																																
155	Current tariff							\$0.3165	\$0.41	\$0.2855	\$0.37			\$0.1846	\$0.24	\$0.1624	\$0.21																
156	Processed							\$0.3348	\$0.4353	\$0.3034	\$0.3944			\$0.2019	\$0.2625	\$0.1774	\$0.2268																
157	% increase							9.8%	9.8%	6.3%	6.3%			9.4%	9.4%	9.2%	9.2%																
158	Summer Headbook																																
159	Current tariff	\$0.3860	\$0.50	\$0.5678	\$0.74	\$0.2272	\$0.30	\$0.4711	\$0.61	\$0.4284	\$0.56	\$0.1204	\$0.16	\$0.2639	\$0.37	\$0.1767	\$0.23	\$0.0818	\$0.11	\$0.0353	\$0.05												
160	Processed	\$0.4078	\$0.5301	\$0.5661	\$0.7359	\$0.2264	\$0.2644	\$0.4885	\$0.6485	\$0.4553	\$0.5519	\$0.1207	\$0.1686	\$0.1105	\$0.4037	\$0.1830	\$0.2559	\$0.0911	\$0.1184	\$0.0450	\$0.0585												
161	% increase	5.7%	5.7%	-0.3%	-0.3%	-0.3%	-0.3%	5.8%	5.8%	6.3%	6.3%	7.7%	7.7%	9.4%	9.4%	9.2%	9.2%	11.4%	11.4%	27.6%	27.6%												
162	Summer Tailbook																																
163	Current tariff							\$0.3165	\$0.41	\$0.2855	\$0.37			\$0.1846	\$0.24	\$0.1624	\$0.21																
164	Processed							\$0.3348	\$0.4353	\$0.3034	\$0.3944			\$0.2019	\$0.2625	\$0.1774	\$0.2268																
165	% increase							9.8%	9.8%	6.3%	6.3%			9.4%	9.4%	9.2%	9.2%																



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## SUMMARY

• **Education:** Ph.D. (Economics) with specialization in Industrial Organization (Regulatory Pricing, Behavior of Public Enterprise, Competition Policy and Market Analysis); International Trade

• **Highlights of relevant professional experience across federal departments:** Experience working as an Administrator supervising a team of policy and data analysts of various ranks. Experience working at the Competition Bureau of Canada (equivalent to the Federal Trade Commission's Bureau of Competition) as well as the Federal Department for Innovation, Science and Economic Development (ISED) where, among others, I worked on market price setting regulations & policy design

- Extensive work experience and knowledge of the regulated industry and applicable laws, rules and regulations related rate setting and general engineering, economic and account issues/concepts
- Extensive experience in providing strategic advice and recommendations to senior executives (including Ministers, Deputy Ministers (DMs), Assistant DMs) on complex policy & program issues and technical factors
- Extensive experience in supervising and providing training for professional and technical staff in the study, analysis, research and reporting of regulatory and policy issues
- Significant experience in supervising and leveraging large amount of market and administrative data to perform behavioral analyses of regulated industry, forecasting rates/prices, and to prepare reports and exhibits to aid investigations, analyses, and appearance as expert witness before the Competition Tribunal (equivalent to the Commission)
- Extensive experience in advising counsel during cross-examination; presenting and defending staff position at proceedings before the Competition Tribunal/Commission; preparing briefing products in drafting Commission/Tribunal orders on substantive and administrative matters
- Experience in conferring with other agency administrators on administrative matters and agency policies and procedures
- Extensive experience in representing the Department at public and legislative meetings, public comment sessions, open forum meetings on regulatory policy issues, and technical sessions
- Demonstrated ability and extensive experience in establishing and maintaining continuous contact with external (e.g., other levels of governments, utility representatives, and the public) and internal officials/stakeholders (e.g., other units within and across the Departments/Ministries)



• **Highlight of professional experience in academia:** Extensive academic knowledge of economics and financial principles and practices in the field of public utilities and experience working at the Department of Economics, University of Ottawa as a Part-time Professor of Economics where I taught the following courses

- Engineering Economics – focusing on the accounting, engineering and economic factors involved in rate structure determination
- Microeconomic Theory and Applications – focusing on the structure of markets and economic principles
- Introduction to Microeconomics – emphasizing economic principles and applications

• **Knowledge:**

- Knowledge of the mission, structure and operations of the New Hampshire Department of Energy
- Knowledge of the general jurisdiction and statutory and regulatory framework
- Knowledge and experience leading negotiations on substantive industry issues related to competition and regulatory policy (e.g., advising lawyers for appearance before the Competition Tribunal, participating in expert technical sessions and in settlement conferences with regulated companies)
- Extensive experience in preparing and leading cabinet and executive documents (Memorandum to Federal Cabinet, Federal Budget Proposals, Briefing Notes and Executive Dockets for the Commissioner, Policy Papers, Policy Briefs)

• **Linguistic profile:** Excellent oral and written communication skills in both English and French

• **Personal traits:** Good management and interpersonal skills; great ability to mobilize people to achieve results; able to create vision and strategy by exercising creative analytical thinking; able to do proactive risk management; reliable, flexible, adaptable; strong commitment to learning and upholding integrity and respect; sound judgment and values & ethics

• **Professional recognition:**

- Departmental merit awards: Department of Employment and Social Development (ESDC) Deputy Ministers' Award of Excellence (2019), Treasury Board of Canada Secretariat (TBS) Merit Award (2017); Competition Bureau Commissioner's Merit Award (2009)
- Branch merit award: ESDC Learning Branch Assistant Deputy Minister's Award of Excellence in Policy Design (2019)
- Other award: Divisional special recognition for contribution to Federal Budget on price gap policy initiative, ISED (2014)

• **Professional goal:** to apply my Economics background and professional administrative experience to be able to effectively contribute towards sound stewardship of resources and public utilities regulation and management practices

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## EDUCATION

- Ph.D., Economics, University of Ottawa, Ottawa, 2012 (duration 5 years)
    - Specialization in Industrial Organization (Regulatory Economics, Competition Policy and Markets)
  - Graduate courses (Ph.D. level), Economics, University of Guelph, 2004 (duration 1 year)
  - M.A., Economics, York University, Toronto, 2003 (duration 1.5 years)
- 

## EMPLOYMENT OVERVIEW

### **Director; Gas Division; New Hampshire Department of Energy (NHDOE)** **June 2022 – to-date**

- Lead the Gas Division at the NHDOE
- Provide direction to analysts working on matters related to various gas dockets before the Department
- Represent Departmental positions on gas dockets before the NH Public Utilities Commission (NHPUC)
- Coordinate communications and workflows among the Department and the regulated utility companies in New Hampshire
- Represent/coordinate Departmental position on gas matters with other State (e.g., other New England States) and federal regulators (e.g., the Federal Energy Regulatory Commission, FERC)
- Provide input in developing the NH Energy Policy
- Assist Departmental Senior Management (e.g., the Commissioner, Deputy Commissioner, Director of Regulatory Division) in performing regulatory and administrative functions

### **Manager; Repayment Portfolio; Planning, Integrity and Repayment Division; Canada Student Loans Program; Employment and Social Development Canada (with commensurate responsibilities that of the U.S. Department of Labor and the Department of Health, Education and Welfare)**

**June 2018 – June 2022**

- Led strategic policy agenda and managed the secretarial support activities for the Federal-Provincial-Territorial (FPT) Committee on Repayment and Designation of the Canada Student Loans portfolio
- Led policy design and program delivery components of the Repayment Assistance Plan (RAP)
- Led policy design and modernization initiative for the Educational Institution Designation Policy Framework
- Led the program design, delivery and accountability of the Annual Strategic Incentives Plan (put in place to incentivize the third-party Service Provider responsible for disbursement and collection of Canada Student Loans)



- Led and provided strategic policy and program support to integrated and non-integrated Provinces and Territories in administering governance function on the Service Provider contract
- Led a team of seven individuals including Policy and Data Analysts (EC-02 to EC-06) and Program Officers (PM-03 and PM-04)
- Set employee performance agreements (by creating vision and strategy to mobilize people and promote internal and external collaboration with partners and stakeholders for innovation and guiding change to achieve result), evaluated PAs at the year-end, ensured successful delivery of all work items for the team, hired new employees, and provided stewardship on financial responsibilities

**Advisor/Economist, Pensions and Benefits Sector, Treasury Board Secretariat (with equivalent responsibilities that of the U.S. Department of Treasury)**  
**April 2014 to June 2018**

- Led the Government side (on behalf of the Treasury Board as the employer of the Federal Public Service) in working group negotiations and discussions with the Bargaining Agents (including PSAC, PIPSC, ACFO)
- Acted as the Lead Expert Advisor (plan & program design) to and an employer-side member of two Joint Committees (between TBS & Professional Institute of Public Service of Canada (PIPSC); and TBS & Public Service Alliance of Canada (PSAC))
- Authored briefing notes, executive decks and fact sheets (e.g. one- and two-pagers) to provide specific policy advice to the Deputy Minister (DM), ADM, Senior Directors, Directors and other members of the senior management team
- Penned policy papers, summary notes and briefing materials for senior officials
- Authored detailed report on regulatory policy gap analysis on employee benefits and services
- Wrote a series of data notes (and performed extensive data analyses) to design and support negotiation strategy
- Attended TBS inter-sectoral senior management team meetings as an expert advisor on policy issues related to employee benefits and human resources policy obligations
- Reviewed multiple Treasury Board Submissions and performed the challenge function from the TBS Policy Centre

**Economist/Policy Analyst, Strategic Policy Branch; Innovation, Science and Economic Development Canada (former Industry Canada – Equivalent to U.S. Department of Commerce)**  
**April 2010 to April 2014**

- Authored departmental budget proposal on the Government of Canada's Price Gap policy initiative, featured in the Federal Budget 2014
- Held the pen on two Memoranda to the Cabinet (MC) on modernization of the Investment Canada Act (the national security provisions) and the relevant executive decks on the subject
- Participated and represented ISED at multiple interdepartmental meetings



- Authored policy papers, issue notes, research papers, one- & two-page summary notes, stakeholder consultation reports and briefing notes for senior management (including Ministers, Deputy Minister (DM), ADMs, and DGs)
- Provided multiple written strategic advice and analyses to senior management on issues related to: international investment coming into Canada, marketplace competition, intellectual property rights and marketplace framework policy issues
- Prepared regulatory packages for publication in Canada Gazette Part II involving complex, technical issues pertaining to foreign investments coming into Canada, impacts on the markets and on regulatory pricing
- Coordinated Branch inputs for the Departmental Results Reports (DRR)
- Prepared Question Period cards for the Parliamentary Committees (i.e., for members of the House of Commons / Representatives) and coordinated dockets for the Minister
- Authored a number of analytical research papers and supported the implementation of the research projects under the Industry Canada-Canada Intellectual Property Office MOU
- Led the design of and organized the ISED Distinguished Speakers Series

**Economist, Economic Policy and Enforcement Branch, Competition Bureau (with commensurate responsibilities that of the U.S. Department of Justice and the Federal Trade Commission)**

**July 2008-July 2009**

- Analyzed regulatory pricing and utility policy, rate structures and design for the purpose of determining appropriate utility rates, rate structures and services, and enforcing market competition
- Prepared analyses of upstream & downstream market conditions and industry trends to make recommendations on appropriate product price structures and/or service changes
- Led negotiations on substantive industry issues in technical sessions and settlement conferences and coordinated internal and external consultations related to complex regulatory and anti-trust cases
- Conducted investigations and performed comprehensive, complicated and detailed research and analysis of past testimonies and exhibits submitted by regulated companies, and other parties, using information from various sources (such as written staff information requests, audits, prior Competition Tribunal orders, relevant publications and reviews of utility reports and tariffs emphasizing compliance with statutes, rules and Tribunal orders)
- Conferred with other executive personnel and administrators to develop policies and strategies to achieve policy and procedural goals and objectives and to meet statutory mandates
- Prepared lectures and presentations for national conferences and association meetings and institutes
- Assisted attorneys drafting proposals on remedial measures on complex regulatory and anti-trust cases to enforce regulations on behalf of the Competition Bureau
- Authored summary/opinion papers (i.e. briefing notes/memos summarizing the economic underpinning) on anti-trust issues related to regulatory pricing, mergers, dominance and abuse of market power, and civil matter cases
- Prepared written recommendations and provided oral briefings (as expert witness) to senior management on regulatory and competition issues (e.g., on market conditions and the state of



- competition, remedial propositions, supply planning and other accounting, financing and planning matters)
- Prepared analytical report on the Generic Drug Market Study, Phase II, jointly coordinated with the Legislative and Parliamentary Affairs Branch at the Competition Bureau
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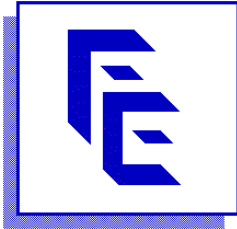
## **LEADERSHIP EXPERIENCE**

- Co-Champion, Learning Branch Accessibility Committee  
September 2019 – June 2022
    - Co-led the Accessibility Committee along with the DG, Canada Education Savings Program
    - Provided strategic direction on planning, design and delivery of various accessibility-related events throughout the year to raise workplace awareness
  - Co-Chair, Young Professionals' Network (YPN), Strategic Policy Sector, Industry Canada  
2013-2014
    - Co-Chaired the Strategic Policy Sector-Young Professionals' Network
    - Coach young professionals and promote learning and career growth opportunities for them
  - Industry Canada Charitable Campaign Canvasser  
2011-2012
    - Met with colleagues to raise awareness of the Government of Canada Workplace Charitable Campaign (GCWCC) and encouraged coworkers to donate
    - Created a culture of generosity and charity to support charitable causes.
  - Vice-President (Finances), Graduate Students' Association Étudiants Diplômes, University of Ottawa  
2005-2007
    - Managed the uOttawa Graduate Students' Association's annual budget (an envelope of \$400,000 per annum)
    - Led GSAÉD's financial support programs for the University of Ottawa grad students
    - Led financial administration of GSAÉD
    - Modernized and streamlined the preparation and presentation of financial reports and update, provided to the Governing Council of GSAÉD
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## **REFERENCES**

Available upon request





## MARK E. THOMPSON

Mark is President of Forefront Economics Inc. and has over 30 years of experience as an applied economist in the electric and natural gas utility industry. In 1993 Mark founded Forefront Economics (FE), an economics consulting company specializing in data organization and analysis services for natural gas and electric companies. Forefront Economics has conducted energy tracking and benchmarking, DSM planning and evaluation, load research, load forecasting, customer segmentation, demand modeling, and cost effectiveness analysis for energy clients. Mark has managed a variety of analytical projects to support regulatory and planning efforts for gas and electric utilities, including customer response modeling, market segmentation and profiling, and demand side planning and evaluation projects.

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### WORK EXPERIENCE

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- 10/1993 - Present      ***Forefront Economics Inc, Beaverton, Oregon***  
***President***  
***Responsibilities:*** Manage consulting practice specializing in econometric analysis and information delivery for energy utilities. Primary focus is on the use of econometric methods for load analysis, forecasting, program evaluation, market segmentation, and consumer predictive modeling.
- 8/1987 - 9/1993      ***Portland General Electric Company, Portland, Oregon***  
***Senior Analyst***, Rates and Regulatory Affairs Department  
***Responsibilities:*** Determine the economic impact of energy efficiency programs. Work with PGE, OPUC, BPA, ODOE, and NWPPC personnel to collaboratively develop plan for cost-efficient evaluation of DSM programs. Project Leader, Short-Term Forecast. Conduct economic analysis and forecasting. Project Leader on various market research projects.
- 8/1983 - 7/1987      ***Union Pacific Railroad Company, Omaha, Nebraska***  
***Manager***, Economic Forecasts  
***Responsibilities:*** Supervised a staff of three professional economists with the objective of developing the Marketing Department's forecast of Union Pacific's business levels; advised upper management of any potential impacts on business from changes in the economic climate; planned for staff training; and procured computer equipment and other resources.
- 7/1980 - 7/1983      ***Louisiana State University, Baton Rouge, Louisiana***  
***Economic Analyst***, Fishery Resources



*Responsibilities:* Conducted economic research on fisheries at the state and national levels; developed econometric models for analysis of supply and demand conditions and market forecasting.

## EDUCATION

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June 1980	<b><i>Master of Science, Agricultural and Natural Resource Economics</i></b> Oregon State University, Corvallis, Oregon Major Emphasis: Natural Resource Economics	Minor: Statistics
May 1978	<b><i>Bachelor of Science, Agricultural Economics</i></b> Oklahoma State University, Stillwater, Oklahoma	

## PUBLICATIONS

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Available upon request

## CONTACT

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3800 SW Cedar Hills Blvd, Suite 285      Beaverton OR 97005

Email: [mark@forecon.com](mailto:mark@forecon.com)      URL: [www.forecon.com](http://www.forecon.com)



## Bio for Mark Thompson

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Mark has over 30 years of experience as an applied economist in the natural gas and electric industries. In 1993 Mark founded Forefront Economics (FE), an economics consulting company specializing in analytical services for natural gas and electric companies. Throughout his career in energy economics, Mark has focused on applied analytics to provide insights into how people and buildings use energy. This focus has resulted in engagements with dozens of electric and natural gas utilities across the U.S. to conduct customer usage modeling and analysis projects including energy efficiency tracking and benchmarking. Mark has led teams that completed over a dozen conservation potential studies in several states. Forefront Economics has conducted load research, load forecasting, customer segmentation, demand modeling, and cost effectiveness analysis throughout the U.S. Mark has managed a variety of analytical projects for gas and electric utilities, including customer response modeling, market segmentation and profiling, and demand side planning and evaluation projects. Prior to founding Forefront, Mark worked in the DSM Strategic Planning and the Rates and Regulatory Affairs departments at Portland General Electric (1987-1993). While at PGE, Mark developed the company's load forecast, managed market research projects, and coordinated DSM program evaluation efforts. Mark also established and coordinated the efforts of the Program Evaluation Working Group at PGE, a committee made up of PGE employees, regulators, and industry stakeholders to facilitate communication between PGE and interested parties. He has also worked as Manager of Economic Forecasting at Union Pacific Railroad.

### *Continuing Education and Training*

Mark is a member of the Association of Energy Service Professions (AESP) and regularly attends AESP conferences and webinars and a somewhat less frequent attendee of the International Energy Program Evaluation Conference (IEPEC) and the ACEEE Summer Study conferences. Mark has also attended conferences and training programs of the US DOE Energy Information Agency (EIA) (annual energy conference), National Association of Business Economics (Economic Measurement Seminar), and the International Association of Energy Economics (IAEE) (US and foreign conference locations).

Mark has presented papers at the ACEEE Summer Study for Energy Efficiency in Buildings, ACEEE Summer Study for Energy Efficiency in Industry, the IEPEC, the IAEE (Taiwan) and the SAS Users Group International (SUGI) annual conference. Mark was awarded "Best Contributed Paper in Statistics, Data Analysis and Modeling" for his paper on market segmentation at the SAS Users Group International conference (SUGI 24, Miami Beach, FL). Mark regularly attends SAS Global Forum (SGF, previously SUGI), regional SAS conferences and SAS training programs to maintain and develop strong data management and analytical skills.





Mark holds two certifications from the SAS Institute: “Certified Statistical Analyst Using SAS 9: Regression and Modeling” and “Certified Base Programmer for SAS 9”.

### Example Projects

Selected projects completed to support utility regulatory actions and directives are listed in the table below along with an indication of the relevant work area(s) represented by the experience. An expanded description of each project including dates follows the table.

Example Project #	Year	Client	Project Title	DSM Planning and Evaluation	Market Analysis and Research	Measure Analysis	Modeling Assistance	Special Investigations
1	2000 to 2015	Duke Energy & Others	Multiple Electric and Natural Gas Demand Side Management (DSM) market potential studies	X	X	X	X	X
2	2011	NW Natural	Economic Impacts of Space Heating: Comparison of High Efficiency Gas Furnaces and Heat Pumps	X	X	X	X	X
3	2014 to 2017	Puget Sound Energy, Avista Energy and Cascade Natural Gas	Evaluation of Impacts from Electric and Gas Rate Decoupling	X	X	X		X
4	2014 to 2020	Philadelphia Gas Works	Evaluation of Policy Options for Percentage of Income Payment Plans	X	X		X	X

**Table 1. Example Projects**



## Detailed Project Description and Links to Examples of Reports and Work Products

Additional details are provided below for each project in the order that the projects are listed in the table above. Links to examples of work are provided for the first three projects.

### **Example Project #1: Multiple Electric and Natural Gas DSM Market Potential Studies (multiple electric and natural gas utilities)**

Mark Thompson has lead teams conducting energy efficiency potential studies for several electric and gas utilities including Vectren Energy, Indianapolis Power and Light, Citizens Gas, Duke Energy (Ohio, Kentucky, North Carolina, South Carolina, and Indiana), Progress Energy and Snohomish PUD. Cyndi Thompson contributed analytical and administrative support for these studies. Forefront Economics has been the prime contractor for each of the projects.

Mark was project lead in each of these studies, leading consulting teams with a wide range of technical expertise. His role included specification of the overall approach, definition of data needs, development of customer segmentation approach and analysis, sample design, billing analysis, coordination of end-use model development with engineering team, measure and program cost effectiveness calculations, estimation of economic potential, coordination of DSM portfolio modeling and development and communications with clients and third-party stakeholders. Forefront's work has been used to guide DSM implementation for these jurisdictions. A link to one such study conducted for Duke Energy Ohio is provided below.

([Link to Duke Energy Ohio Report](#); from dis.puc.state.oh.us; filed February 19, 2013; case no. 13-0431-EL-POR)

### **Example Project #2: Economic Impacts of Space Heating: Comparison of High Efficiency Gas Furnaces and Heat Pumps (NW Natural)**

This research compared the life-cycle costs of two equipment choices: a high-efficiency natural gas furnace and a high-efficiency heat pump. Benefit-Cost analysis is developed comparing these equipment choices from both the customer and the Total Resource Cost (TRC) perspectives. The project demonstrates expertise in billing analysis, energy engineering calculations, equipment assumption development and documentation, economic analysis and sensitivity analysis. The white paper (link below) demonstrates clarity with communication and serves to document the approach, assumptions, and findings of the analysis. The paper was provided by NW Natural as part of the Oregon PUC UM 1565 work sessions. A review of the paper written by Fred Gordon (ETO) is also provided via link.



Mark Thompson completed this work at Forefront and authored the referenced paper. This research demonstrates Mark's ability to combine multiple assumptions from disparate sources in the context of a coherent life cycle cost effectiveness analysis. Analysis inputs include results from Marks' billing analysis and energy conversion calculations across fuels and name plate efficiency levels. They also include data from the ETO, the Northwest Power and Conservation Council and ad-hoc surveys. Scenarios were developed to test and document the influence of key assumptions across plausible values.

([Link to Paper](#), [Link to ETO Review](#))

**Example Project #3: Evaluation of Impacts from Electric and Gas Rate Decoupling (various utilities)**

Forefront Economics was a subcontractor to H Gil Peach and Associates on these projects and took the lead responsibility for data management and analytical support. The project involved annual review of the impacts of electric and gas rate decoupling over a three-year period. Work focused on a set of researchable issues developed by the utilities and stakeholders as directed by the Washington Utilities and Transportation Commission in various orders.

Mark's work primarily involved compilation of the data required for the analysis and quantitatively describing the impacts of several elements of the decoupling mechanism. Examples include analysis of DSM project data to assess the impact of decoupling on conservation activities of large customers, assessment of the balancing account balances for trends by rate schedule and the influence of weather and non-weather trends in use per customer and the likely impact of such trends on decoupling balances. Most of the work on this project was descriptive in nature and required an understanding of detailed operations of a complex decoupling mechanism.

**Example Project #4: Evaluation of Policy Options for Percentage of Income Payment Plans (Philadelphia Gas Works)**

Forefront Economics was a subcontractor to H Gil Peach and Associates on this project and took the lead responsibility for data management and analytical support. Mark Thompson served as team lead in these areas of the project. The objective of this work was to develop analysis and recommendations for consideration in a low-income bill assistance program to support program design recommendations and regulatory filings. The Customer Responsibility Program (CRP) is a percentage of income payment plan (PIPP) serving natural gas customers of Philadelphia Gas Works. Program options reviewed include ways to increase participation levels, improve affordability, lower program costs, and minimize adverse impacts on non-participants.



Analysis involved the use of utility billing and payment data with multiple records per month for participants, demographically similar non-participants, and all other non-participants. These records were combined and summarized in a variety of ways depending on the policy question addressed. Descriptive and analytical techniques applied include distribution analysis, identification of high-use customers, and reconstruction of the gas bill under alternative billing strategies including extension of PIPP to eligible non-participants. From the analysis estimates of the financial impact on participants and non-participants were developed and, in some cases, bounded by scenario analysis.