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June 13, 2023

Daniel C. Goldner, Chairman
Public Utilities Commission
21 S. Fruit Street
Concord, NH 03301-2429

Re: DG 22-041 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, Petition for Approval to Recover Revenue Decoupling Adjustment Factor Costs, *DOE Exhibit 4*

Dear Chairman Goldner:

Enclosed please find the New Hampshire Department of Energy ("DOE" or "the Department")'s Exhibit 4, Direct Testimony of Faisal Deen Arif and Mark Thompson, with attachments.

The hearing in this docket is scheduled for Thursday, June 22, 2023. See Hearing Guidelines at 2-3 (Sept. 6, 2022). The Department does not anticipate that confidential information will be discussed or introduced. See id.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, is filing the parties' Joint Exhibit List and Witness List.

Consistent with the Commission's current practice, this letter is being filed solely in electronic form.

Respectfully Submitted,

/s/ Mary E. Schwarzer

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Before the

PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE

DG 22-041

Direct Testimony of
Faisal Deen Arif and Mark Thompson

April 20, 2023

Contents

1 **INTRODUCTION** 4

2 **SUMMARY** 6

3 **TIMELINE** 10

4 **LIBERTY'S CLAIM** 12

5 **RECOUPMENT IMPACT** 21

6 **CONCLUSION** 23

7 ATTACHMENT 1 24

8 ATTACHMENT 2 24

9 ATTACHMENT 3 24

10 ATTACHMENT 4 24

11 ATTACHMENT 5 24

12 ATTACHMENT 6 24

13 ATTACHMENT 7 24

14 ATTACHMENT 8 25

15 ATTACHMENT 9 25

16 ATTACHMENT 10 25

17 ATTACHMENT 11 25

18 ATTACHMENT 12 25

19 ATTACHMENT 13 25

1 ATTACHMENT 14 26

2 ATTACHMENT 15 26

3 ATTACHMENT 16 26

INTRODUCTION

Q1.: Please state your name, occupation, and business address.

A1.: My name is Faisal Deen Arif. I am employed by the New Hampshire Department of Energy as the Director of Gas in its Regulatory Division. My business address is 21 South Fruit Street, Suite 10, Concord, New Hampshire, 03301.

Q2.: Please summarize your educational and professional experience.

A2: I am an economist by training. I have a Ph.D. in Economics from the Joint Doctoral Program in Economics between the University of Ottawa and Carleton University in Ottawa, Canada. At the doctoral level, I specialized in two areas – Regulatory Economics and International Trade and Finance.

Most pertinent to my current role is my specialization in Regulatory Economics for which I studied and took numerous graduate-level courses on topics, such as Firms and Markets, Competition Policy, Regulation of Public Enterprises, Game Theory and application, and the aspects of Firm Behavior.

I also spent a year at the University of Guelph, where I specialized in quantitative modeling used in Regulatory Economics, particularly Game Theory and Econometrics. See Attachment 15 for additional information on my educational and professional experience.

Q3: Please state your name, occupation, and business address.

A3: My name is Mark Thompson. I am president of Forefront Economics Inc, 3800 SW Cedar Hills Blvd, Suite 241, Beaverton, Oregon, 97005. I am currently a sub-contractor working for the New Hampshire Department of Energy on the H. Gil Peach and Associates, LLC team.

Q4: Please summarize your educational and professional experience.

A4: I am an economist by training specializing in the area of econometric modeling and energy utility economics. I have a Master of Science degree in Agricultural and Natural Resource Economics with a minor in statistics from Oregon State University and a Bachelor of Science degree in Agricultural Economics from Oklahoma State University. Since founding Forefront Economics in 1993 I have led and conducted a wide range of empirically based projects in the area of energy utility policy, load forecasting, program impact evaluation and revenue decoupling evaluation. Prior to starting Forefront Economics, I managed DSM program evaluation within the Rates and Regulatory affairs department of Portland General Electric. See Attachment 16 for additional information on my educational and professional experience.

Q5: What is the purpose of your testimony in this proceeding?

A5: Our testimony is intended to provide some historical context and a recommendation on Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (Liberty or the Company) claim in the current Docket No. DG 22-041 and to highlight other issues relevant to the claim.

This testimony does address any concerns the DOE may have about opening issues from cases that have been closed for years and effectively changing rates that were approved years ago. This testimony is

designed to review Liberty's request to collect additional revenue above what was collected through previously approved rates. The testimony does not consider whether it is advisable or legal to make such rate adjustments at this time. The testimony puts any such concerns aside and attempts to review the records and results from closed dockets to see if, from purely a ratemaking/accounting/economics perspective, any additional collections or refunds are warranted.

SUMMARY

Q6: Please state the issues you intend to explore in your testimony.

A6: In our testimony, we plan to provide the following:

- Starting in 2017, a timeline of activities that are relevant to the current case;
- A discussion on Liberty's current claim to collect $4,023,830;
- An analysis of the recoupment impact; and
- DOE recommendation.

Q7: What is Liberty's claim and what is the basis of its claim?

A7: In the current docket, Liberty claims to have experienced a revenue under-collection of $4,023,830 (referred to as $4.02 million later in this testimony) through the Revenue Decoupling Mechanism (RDM) from the first two Decoupling Years, 2018/2019 and 2019/2020.

Liberty cites RDM tariff (Tariff 10) to be the source of "conflicting directions" for reconciling revenue targets with actual revenue collections for R-3 [1] and R-4 [2] customer classes that eventually led the Company to pass back $4.02 million in excess to customers. More specifically, Liberty identifies Section 5, pg. 37 (please see below) of Tariff 10 (Attachment 1) to be the source of the conflict:

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.

Liberty asserts that, for customers in R-4 rate class (the R-4 customers), the mis-match between the discounted revenue it actually received at R-4 rates and the calculated actual revenue called for by the tariff language quoted above, led the Company to pass back the said $4.02 million in excess. In other words, Liberty claims, due to the mis-match in the Tariff 10 language (which is different from the commensurate Tariff 11 language [3]), the revenue difference of $4.02 million was passed back in error over the first two decoupling years in 2018/2019 and 2019/2020.

Q8: What is your opinion on Liberty's claim?

A8: Based on the materials we reviewed in this proceeding, our opinions are summarized as follows:

- **Tariff 10 Language:** There is no confusion in the Tariff 10 language. In other words, Liberty's reading of, and consequent adherence to, the Tariff 10 language that led the Company to pass back $4.02 million to customers is, in fact, correct and called for by the language of Tariff 10.

[1] R-3 is the full rate-paying residential heating customer class.
[2] R-4 is the low-income residential heating customer class, in which the customers pay a discounted rate. Customers in R-4 class paid 40% of the R-3 rate.
[3] Tariff 11 – the tariff in effect at the time of writing this testimony – was developed in Liberty's rate case in 2020, Docket No. DG 20-105.

1 That is, for R-4 customers, there is a mis-match between the discounted revenues Liberty
2 actually received under the R-4 rate schedule and the revenues the Company was required to
3 calculate at the full R-3 rates for purposes of decoupling. The difference between these two
4 calculations equals the discount provided to the R-4 customers (the R-4 discount).

5 ▪ **Liberty's Claim of $4,023,830:** Liberty does not have a valid claim. That is, the Company
6 correctly passed back $4.02 million in excess to customers. Based on the evidence collected
7 through discovery process, it appears that, during 2017 rate case, Docket No. DG 17-048, Liberty
8 was compensated twice for the R-4 discount – first through the RLIAP component of the LDAC [4]
9 and second through the revenue deficiency calculation.[5] Further, in designing the final rates
10 from the rate case, Liberty added $1,614,079 ($1.61 million – see line 42, RATES-5, Exhibit 90 in
11 DG 17-048: Attachment 2) to account for the same R-4 discount in its base distribution revenue
12 calculation. As such, the Tariff 10 decoupling language and the passing back of $4.02 million
13 over the first two decoupling years 2018/2019 and 2019/2020 were appropriate.

14 ▪ **Over-collection of $2,152,105 plus the interest by Liberty:** The Company over-collected
15 $2,152,105 ($2.15 million) from July 1, 2017 to October 31, 2018 (16 months prior to decoupling
16 year 1). As such, we recommend that Liberty return this sum plus the applicable interest
17 charges to the ratepayers. This over-collection is a direct consequence of the distribution base
18 revenue requirement of $8,060,117 compensating Liberty for the $1.61 million R-4 discount and
19 Liberty including this amount in its rate design.[6] This $1.61 million transpired into $2.15 million [7]
20 over 16 months that the Company collected as part of their allowed distribution base revenue
21 from July 1, 2017 (the effective date of the temporary rates in DG 17-048) via the recoupment

[4] Residential Low Income Assistance Program (RLIAP) component of the Local Distribution Adjustment Clause (LDAC).
[5] Order No. 26,122 identifies the approved revenue deficiency figure to be $8,060,117.
[6] As such, Liberty was allowed to collect that $1.61 million on an annual basis.
[7] Calculation: ($1,614,079/ 12 months) x 16 months prior to Decoupling Year 1 (July 1, 2017 to October 31, 2018).

clause in RSA 378:29. In other words, as a direct consequence of including the R-4 discounts in the revenue requirement calculation and into the RATES-5 distribution base revenue calculation for rate design, Liberty over- collected the R-4 discount of $2.15 million, even prior to the commencement of the RDM when the $4.02 million began to be returned to customers through the RDM .

Q9: Please summarize your recommendations on the identified issues.

A9: The DOE respectfully asks the Public Utilities Commission (PUC or the Commission) to:

- Disallow Liberty's current claim to recover $4,023,830 from the first two Decoupling Years 2018/2019 and 2019/2020; and
- Require the Company to payback to ratepayers the over-collection of $2,152,105 plus the appropriate carrying charges in R-4 discount it collected through recoupment during July 1, 2017 to October 31, 2018.

TIMELINE

Q10: Please explain the timeline and why it is relevant in this case.

A10: Given that the current case effectively goes back to the beginning of the Revenue Decoupling Mechanism (RDM) and Liberty's rate case in 2017, for purposes of ease of following our testimony, it is useful to consider the following time periods:

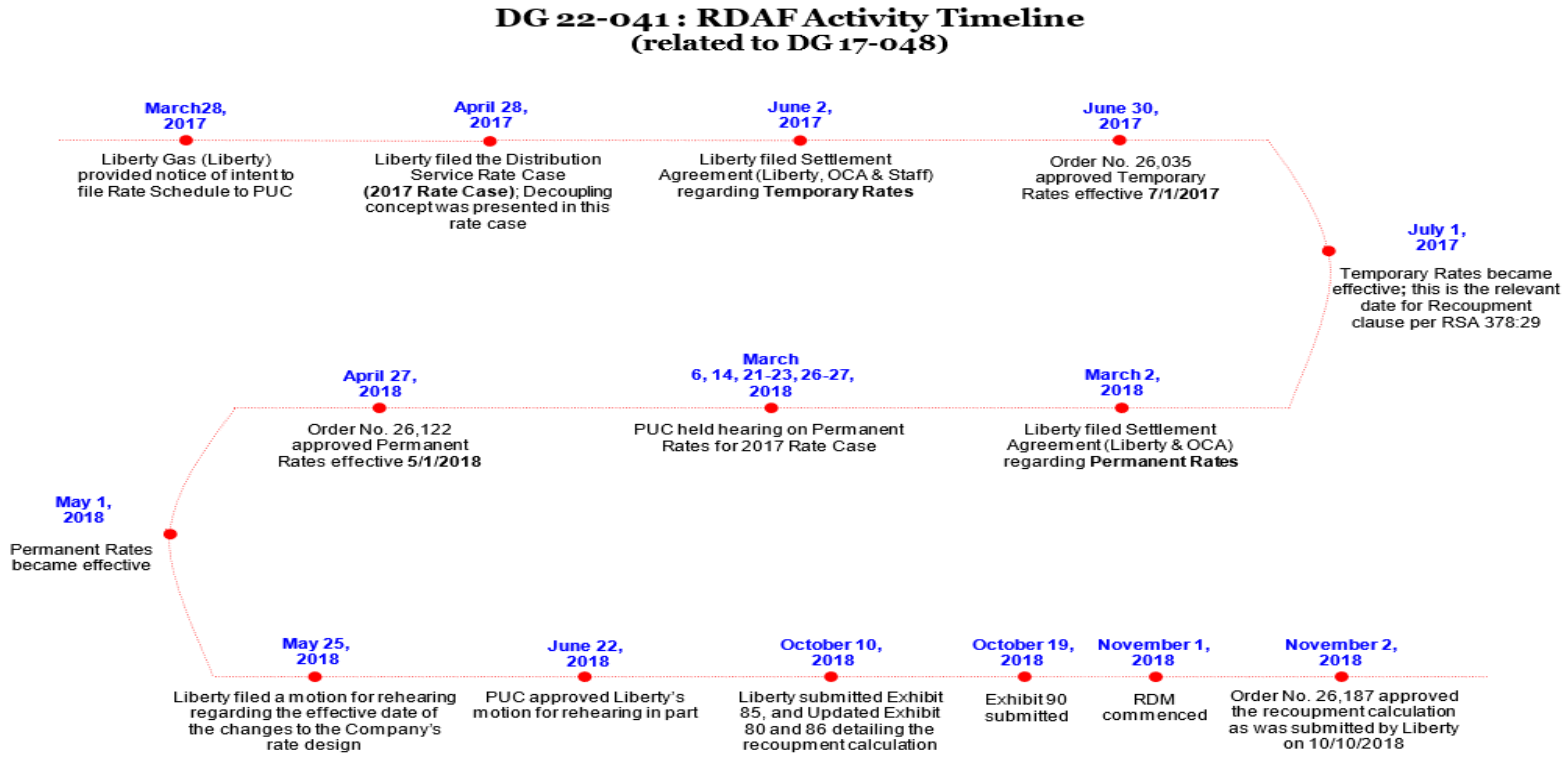
Period	Duration	Relevance
Prior to Decoupling Year1 (PDY)	July 1, 2017 – October 31, 2018 (16 months)	Over-collection $2.4M through recoupment clause, RSA 378:29
Decoupling Year 1 (DY1)	November 1, 2018 – August 31, 2019 (10 months)	(Partial) DY1 under Tariff 10
Decoupling Year 2 (DY2)	September 1, 2019 – August 31, 2020 (12 months)	(Full) DY2 under Tariff 10
Note: A regular decoupling year runs through September 1, 20XX to August 31, 20XY, and the reconciliation occurs through the RDAF component of the LDAC over the immediately following regular Cost of Gas season through November 1, 20XY to October 31, 20XZ [8]		

Accordingly, our current testimony will refer to these time periods as – PDY, DY1, and DY2 – with respect to different issues that are relevant to the current case. Additionally, it would be useful to consider some key dates and activities from Liberty's 2017 rate case, Docket No. DG 17-048.

[8] Here, Y = X+1 and Z = Y+1 = X+2. That is, if 20XX = 2021, 20XY = 2022 and 20XZ = 2023.

1 **Q11: What are the relevant activities from DG 17-048?**

2 A11: The Attachment 3 (also below) provides a summary of dates and activities from DG 17-048 relevant to the current case:



3

LIBERTY'S CLAIM

Q12: Is Liberty's claim of $4.02 million from first two decoupling years valid?

A12: No, Liberty' claim is not valid. The request to recover these funds should not be granted.

Q13: Why is Liberty's claim of $4.02 million invalid?

A13: Due to the collection of the RLIAP discount through the LDAC, the 2017 rate case distribution revenue requirement calculation, and in developing the final rate design (see RATES-5, Exhibit 90 in DG 17-048: Attachment 2), Liberty recovered the discount to R-4 customers (the R-4 discount) twice. As an offset, via Tariff 10 language (see Section 5, pg. 37: Attachment 1), the Company passed back $4.02 million over DY1 and DY2, thus "correcting" for the double-counting. As such, the Company's current claim for additional recovery is invalid.

Q14: What documents did you review to arrive at this conclusion?

A14: We reviewed a number of documents (all except PUC Order No. 26,12) provided by Liberty during the discovery portion of this docket, which included multiple several technical sessions) to arrive at this conclusion. These include:

- Liberty's Revenue Requirement model (Attachment 4)
- The Company's Functional Cost of Service (FCOS) study (Attachment 5)
- Liberty's original RATES-5 model (Attachment 2)
- RATES-5 model (not including step adjustment) provided by Liberty on Mar. 7, 2023 (Attachment 6)
- RATES-5 model (with step adjustment) provided by Liberty on Mar. 7, 2023 (Attachment 7)

- Email explanation provided by Liberty on Mar. 12, 2023 (Attachment 8)
- The PUC Order No. 26,122 (Attachment 9)

1 **Q15: What is the summary of your review of these documents?**

2 A15: The table below provides a summary of our observation from the reviewed documents:

Attachment No.	Document Title	Main issue	Summary observation	Notes
Attach. 4	Revenue Requirement model	Income statement (IS)	- Reported revenues were at current rates (i.e., R-4 at R-4 rates) - R-4 discounts were accounted for as *negative* gas cost in expenses, but were removed from revenue requirement calculation	- Since revenue requirement calculation reflected *depressed* revenues but full expenses, net operating income was *depressed* and thus revenue requirement was overstated - The Revenue Requirement calculation, thus, compensated Liberty for the R-4 discount
Attach. 5	Functional Cost of Service study model	Revenue requirement	- Reported revenues were at *current* level - Expenses included the total (representative) cost of serving *all* customers (including the R-4 customers); see Attachment 8	- No conclusion could be made regarding reported revenue (whether full or depressed) due to the lack of account-level data - Expenses include full cost of serving all customers
Attach. 6	RATES-5 model (not including step adjustment)	R-4 discount	- Liberty claimed the full rate case increase of $8,060,117 from DG 17-048 - On Line 42, Liberty also added the R-4 discount of $1,614,079 for the second time	Liberty added in the R-4 discount twice for rate design
Attach. 7	RATES-5 model (with step adjustment)	R-4 discount and the step adjustment	In addition to the above, this calculation adds $4,313,568 in step adj. that Liberty was approved for in DG 17-048	- The step adjustment was added to Revenue Requirement - Liberty still accounted the R-4 discount twice from adding it on Line 42 during rate design
Attach. 8	Liberty's email response from Apr. 12, 2023	Seeking explanation to DOE questions	The FCOS study accounted for all expenses for all Liberty customers	
Attach. 9	PUC Order No. 26,122	- Approved revenues - Approved increase from the 2017 rate case - Final figures	From Appendix 1, Schedule 1.1: - Approved dist. revenue $71,775,517 - Approved revenue deficiency $8,060,117	- Liberty was approved $79,835,634 (before other adjustments) - The revenue deficiency accounted for the R-4 discount

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Q16: Please explain how the R-4 discount was counted in the base revenue used to calculate Liberty's 2017 revenue requirement and distribution rates.

A16: Liberty was compensated twice for the discount it provided only once to the R-4 customers:

- First, Liberty received full compensation for the R-4 discount through the RLIAP component in its LDAC;
- Second, Liberty received compensation through the revenue deficiency calculation in its 2017 rate case; and
- Also, when the Company added a separate line of $1.61 million in its RATES-5 calculation (see RATES-5, Line 42, Exhibit 90 in DG 17-048: Attachment 2) to account for the same R-4 discount in its base rate design, it reflected the discount once again.

Q17: Please explain how the discount to R-4 customers is included in the permanent rate increase of $8,060,117.

A17: PUC Order No. 26,122 shows the revenue deficiency of $8,060,117 and the revenue and cost details behind the calculations (see Appendix 1, Schedule 1.1 in DG 17-048, Order 26,122: Attachment 9). A summary of these calculations is shown in the table below.

Table 1. Summary Calculations from DG 17-048, Order 26,122, Appendix 1, Schedule 1.1

Line	Description	Company Proposed	Adjustments	Total
	A	B	C	D
1	Return Requirement	$18,547,864	($1,929,383)	$16,618,481
2	Operating Revenue	$70,845,966	$929,551	$71,775,517
3	Other Revenue	$881,259	-	$881,259
4	Total Revenue	$71,727,225	$929,551	$72,656,776
5	Total Operating Expenses	$61,992,142	($827,626)	$61,164,516
6	Net Operating Income	$9,735,083	$1,757,177	$11,492,260
7	Income Deficiency	$8,812,781	($3,686,560)	$5,126,221
8	Revenue conversion factor	1.65044		1.65044
9	Revenue Deficiency	$14,544,966	($6,084,435)	$8,460,508
10	iNATGAS adjustment		($400,391)	($400,391)
11	Distribution Revenue	$71,727,225		$72,656,776
12	Revenue Deficiency	$14,544,966		$8,060,117
13	Total Allowed Revenue	$86,272,191		**$80,716,893**
14	% increase over test year distribution rev	20.3%		11.1%

Adjustments in Column C of Table 1 are further detailed in DG 17-048, Order 26,122, Appendix 1, page 2 of 16, Schedule 1.1. These adjustments do not include the revenue discount to R-4 customers.

As shown in Table 1, Revenue Deficiency is calculated as:

Revenue Deficiency [12] = (Return Requirement [1] – Net Operating Income [6]) X Revenue Conversion Factor [8]

As Net Operating Income increases, Revenue Deficiency decreases and vice versa. The formula of Net Operating Income is as follows:

Net Operating Income [6] = Total Revenue [4] – Total Operating Expenses [5]

From this formulation it is easy to see that a higher value of revenue causes net operating income to increase and revenue deficiency to fall. Because Liberty measures operating revenue at current rates, revenue from R-4 customers is counted at their current discounted rate thereby suppressing operating revenue in an amount equal to the discount provided to R-4 customers in current distribution rates. Furthermore, net operating income is also reduced by the amount of revenue discount and the revenue deficiency is increased by an amount equal to the discount provided to R-4 customers. This means the operating income discount to R-4 customers (adjusted for the revenue conversion factor) is included in estimates of revenue deficiency.

Q18. How did you determine that the revenue deficiency in Order 26,122 of $8,060,117 compensates Liberty for the full cost of serving R4 customers?

A18: In DG 17-048, Liberty stated in technical sessions that in 2016 it treated revenue received from RLIAP as a negative cost of purchased gas. This approach could have had the same effect on net operating income as treating RLIAP revenue as positive revenue. However, these negative gas costs are backed out entirely from Liberty's calculation of distribution operating expenses, resulting in lower net distribution operating income and a higher distribution income deficiency than what would have resulted had these RLAIP revenues been counted.

Liberty's Revenue Requirement model shows a total of ($16,299,847) in negative gas costs over the sum of 804 accounts. (Final Attachment 1-1.1.xlsx, Tab RR-EN-2-1, Line 8, Column E: Attachment 4). The entirety of these negative costs is backed out of distribution expenses in Column F.

Included in the ($16,299,847) of backed out costs is ($1,638,828), the amount of RLIAP revenue included as a negative cost in account 8042 (ENNG 2016 account 8042.xlsx, Cell J55: Attachment 12). These RLIAP revenues are not reflected in net distribution operating income because they are backed out with all 804 accounts.

The result is an understatement of net operating income and an overstatement of the income deficiency equal to the amount of RLIAP revenue received of $1,638,828. This means the revenue deficiency identified in Order 26,122 of $8,060,117 compensates Liberty for the full cost of serving R-4 customers at a discounted rate.

Q19: How do you know revenue from R-4 customers was included at current (i.e., *depressed* or discounted) rates.

A19: From various DG 17-048 filings and DG 22-041 technical session materials, references to operating revenue are at current rates.

- The revenue deficiency identified by Liberty in the original filing was $12,482,678 (Heintz Attachment in DG 17-048, DAH-2, pg. 1 cell C26 : Attachment 10). This value represents the distribution revenue deficiency identified by Liberty and the value of the requested increase in permanent rates and is calculated as:
    - Required Revenue (return on rate base plus distribution expenses)
    - Less distribution revenue at current rates (these rates are actual, that is *depressed*)

- Spreadsheet provided by Liberty in technical sessions "DG 17-048 Tie Between the Models.xlsx" showing calculations for original and final revenue deficiency (Attachment 11). Worksheets show revenue from residential customer class with the notation "Calendar Year 2016 Trial Balance Net Change, Actual Billed Revenue with R-4 Rates Discounted."
- The Revenue Deficiency model used in DG 17-048 – as discussed below (Attachment 4).

Observation from Liberty's Operating Income Statement in DG 17-048

To observe the collection of the R-4 discount in the revenue deficiency calculation, we looked into Liberty's Revenue Deficiency model - Operating Income Statement from DG 17-048 (see Excel file titled "FINAL Attachment Staff 1-1.1.xlsx, Tabs RR-EN-2, RR-EN-2-1, and TB2016-EN: Attachment 4).

Specifically, we took a closer look at Liberty's operating revenue of $119,202,714 (see RR-EN-2, Line 2 and column "Test Year Ended December 31, 2016"). This figure was recovered from Liberty's O&M – Gas Production (see Tabs RR-EN-2, RR-EN-2-1, and TB2016-EN: Attachment 4).[9]

Next, we closely observed the Cost of Gas (COG) revenue of $50,212,647 (see RR-EN-2, Line 2 and column "Cost of Gas & LDAC"). The amount was also identified as Liberty's COG revenue from its relevant accounts.[10]

The difference between the two, $68,990,067, provided the Company's revenue level for calculating distribution operating income (see RR-EN-2, Line 2 and column "Distribution Operating Income").

- These operating revenues included revenues at current rates only; that is, R-4 customers were charged R-4 rates. In other words, the reported operating revenues were *depressed.*[11]

[9] From Tab TB2016-EN, the specific 3-digit accounts are: 480, 481, 483, 489, and 495.
[10] From Tab TB2016-EN, the specific 4-digit accounts are: 480.3, 481.5, 483.0, 489.9, and 495.0.
[11] *Depressed* operating revenues lead to inflated revenue deficiency.

- Liberty stated in technical sessions that in the test year in DG 17-048, it recorded the RLIAP/LDAC revenues as negative gas costs. Liberty detailed the account (804.2) and the amount $1,638,828 ($1.64 million; see Attachment 12) where those LDAC revenues in negative gas cost were recorded. All are included in the figure of $45,726,956 in O&M Expense – Gas in the Revenue Requirement Model on RR-EN-2 and RR-EN-2-1 (Attachment 4). Thus, these RLIAP revenues/negative gas costs were removed from the calculation of Net Utility Income in the Revenue Requirement calculation, thereby depressing Net Utility Income for the R-4 discount. Because Net Utility Income is the basis for calculating the revenue requirement, that revenue requirement is overstated by the amount of the R-4 discount (i.e., the RLIAP revenues/negative gas costs $1.64 million). The account level data corroborates this claim.

Thus, the Utility Net Income of $11,090,557, which feeds into the revenue deficiency calculation, was *depressed* because the RLIAP revenues/negative gas costs were removed, while the full costs of serving all customers were included. As such, the revenue deficiency calculation accounted for the R-4 discount at the same time the Company was being covered for the discount in the RLIAP component in the LDAC.

<u>Observation from Liberty's FCOS Study in DG 17-048</u>

We also took a look at Liberty's Functional Cost of Service (FCOS) study from DG 17-048. The reported $70,681,266 (see Excel file titled "FINAL Attachment Staff 1-1.4.xlsx, Tab Summary, Line 5 and Column C: Attachment 5) in sales revenue appears to be the company-level "depressed" distribution revenue in that the R-3 customers are at full rates and the R-4 customers are at discounted rates . The reported O&M expenses of $30,627,593 (Line 8 and Column C) also appears to be the company's *full* cost of serving all customers (including the R-4 customers). Thus, the calculated total revenue requirement of

$84,038,599 (Line 25 and Column C) and the consequent revenue deficiency of $12,482,678 (Line 26 and Column C) accounted for the R-4 discount.

As such, considering Liberty's Operating Income Statement as well the revenue deficiency calculation from its FCOS study, it appears that the Company was already compensated for the R-4 discount in its revenue deficiency calculation, which made its way into the approved revenue deficiency amount from the 2017 rate case. Keep in mind that Liberty is fully compensated for the R-4 discount through the RLIAP component in the LDAC.

Q20: Do you have any other observation regarding RATES-5?

A20: Yes. In Liberty's 2020 rate case, Docket No. DG 20-105, it appears that the Company similarly reflected the R-4 discount (RLIAP amount) in its initial filing of the RATES-5 model on July 31, 2020 (see Attachments M. Decourcey, pg. 48-49: Attachment 13). It further appears that the Company made changes and resubmitted the RATES-5 model on Mar. 2, 2021 with a different treatment of the R-4 discount (see Attachments RATES 1 – 8, pg. 20-21: Attachment 14). We will explore this issue further in DG 22-045 when we analyze the decoupling provisions of Tariff 11, which was presented in DG 20-105.

RECOUPMENT IMPACT

Q21: Is there any other issue needing consideration related to the RDM claim under DG 22-041?

A21: Yes, there is a recoupment impact that needs to be considered. Liberty collected $2,152,105 in R-4 discount via base rate recoupment, even prior to the commencement of the RDM on November 1, 2018.

This occurred as a direct consequence of including $1.61 million in its base distribution revenue to account for the R-4 discount in the RATES-5 calculation (see line 42, RATES-5, Exhibit 90 in DG 17-048: Attachment 2).

Q22: What is this Recoupment Impact? Please explain.

A22: Based on the provisions of the recoupment statute RSA 378:29, and the Order No. 26,122 at 51-52, Liberty was authorized to collect a recoupment amount equal to what would have been collected if the permanent rate increase of $8,060,117 (referred to later as $8.06 million) had been in effect during the temporary rate period.

In Liberty's 2017 rate case, DG 17-048, the temporary rates were effective from July 1, 2017. The permanent rates became effective from May 1, 2018. On May 25, 2018, the Company also filed a motion for rehearing regarding effective date of the changes to Liberty's rate design. This led to, among others, calculation of recoupment amount that was submitted to the Commission on October 10, 2018. Order No. 26,187 finally settled all amounts including the recoupment. See TIMELINE: Attachment 3.

The permanent rate increase of $8.06 million included the R-4 discount, which was also being recovered through the RLIAP component of LDAC.

Since Liberty collected full recoupment amount commensurate to the new rates, the Company, hence, over-collected approximately $2.15 million in R-4 discount over 16 months between July 1, 2017 and October 31, 2018.[12]

[12] Calculation: ($1,614,079 / 12 months) x 16 months prior to Decoupling Year 1 = $2,152,105.

Q23: What is your recommendation?

A23: Liberty should return $2,152,105 plus the appropriate carrying charges through the RDAF component of LDAC in the future COG season commencing November 1, 2023.

CONCLUSION

Q24: Does this conclude your testimony?

A24: Yes.

ATTACHMENT 1

Tariff 10 – Section 5, pg. 37

ATTACHMENT 2

RATES-5 model in DG 17-048; Exhibit 90; submitted on October 19, 2018

ATTACHMENT 3

Timeline: Activities in DG 17-048 that are relevant to DG 22-041

ATTACHMENT 4

Liberty's Revenue Requirement model – FINAL Attachment Staff 1-1.1.xlsx

ATTACHMENT 5

Liberty's model for Functional Cost of Service (FCOS) study – FINAL Attachment Staff 1-1.4.xlsx

ATTACHMENT 6

RATES-5 model (not including step adjustment) – provided by Liberty on Mar. 7, 2023 during the discovery process for DG 22-041

ATTACHMENT 7

RATES-5 model (with step adjustment) – provided by Liberty on Mar. 7, 2023 during the discovery process for DG 22-041

ATTACHMENT 8

Email explanation to DOE questions – provided by Liberty on Apr. 12, 2023 during the discovery process for DG 22-041

ATTACHMENT 9

The PUC Order No. 26,122; Appendix 1, Schedule 1.1 in DG 17-048

ATTACHMENT 10

Functional Cost Study, Summary of Results – Heintz Attachment, DAH-2, pg. 1 of 3 in DG 17-048

ATTACHMENT 11

Tie Between the Models.xlsx in DG 17-048 – provided by Liberty on Mar. 28, 2023 during the discovery process for DG 22-041

ATTACHMENT 12

[Details of] ENNG 2016 account 8042.xlsx – provided by Liberty on Apr. 12, 2023 during the discovery process for DG 22-041

ATTACHMENT 13

Initial submission of erroneous RATES-5 model – Attachment M. Decourcey, Attachment RATES-5, PDF pg. 48-49 from Jul. 31, 2020 in DG 20-105

ATTACHMENT 14

Subsequent submission of corrected RATES-5 model – Attachment M. Decourcey, Attachment RATES-5, PDF pg. 20-21 from Mar. 2, 2021 in DG 20-105

ATTACHMENT 15

Educational and Professional Experience of Faisal Deen Arif

ATTACHMENT 16

Educational and Professional Experience of Mark E. Thompson

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

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

CHECK SHEET 1

I. GENERAL TERMS AND CONDITIONS 6

1 SERVICE AREA 6
2 GENERAL TERMS AND CONDITIONS 6
3 CHARACTER OF SERVICE-EXCLUDING KEENE CUSTOMERS 6
3A CHARACTER OF SERVICE KEENE CUSTOMERS 7
4 CUSTOMER'S INSTALLATION 7A
5 APPLICATION FOR SERVICE 7A
6 CREDIT 8
7 SERVICE AND MAIN EXTENSIONS 8
8 INTRODUCTION OF SERVICE 12
9 COMPANY EQUIPMENT ON CUSTOMER'S PREMISES 12
10 SERVICE CONTINUITY 13
11 CUSTOMER'S USE OF SERVICE 13
12 INSPECTIONS 13
13 MEASUREMENT 14
14 METER TESTS 14
15 DISCONNECTION BY THE COMPANY 14
16.1 COST OF GAS CLAUSE - EXCLUDING KEENE 15
16.2 COST OF GAS CLAUSE - KEENE DIVISION 31
17 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE AND NORMAL WEATHER ADJUSTMENT 32
18 SUPPLY & CAPACITY SHORTAGE ALLOCATION POLICY 41B

II. RATE SCHEDULES 44

1 RESIDENTIAL NON-HEATING RATE: CLASSIFICATION NO. R-1 44
2 RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-3 46
3 LOW INCOME RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-4 48
4 MANAGED EXPANSION PROGRAM RESIDENTIAL NON-HEATING RATE: CLASSIFICATION NO. R-5 50
5 MANAGED EXPANSION PROGRAM RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-6 52
6 MANAGED EXPANSION PROGRAM LOW INCOME RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-7 54
7 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-41 56
8 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-42 58

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9 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-43 60

10 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-44 62

11 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-45 64

12 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE RATE CLASSIFICATION NO. G-46 66

13 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, LOW WINTER USE RATE CLASSIFICATION NO. G-51 68

14 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, LOW WINTER USE RATE CLASSIFICATION NO. G-52 70

15 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE CLASSIFICATION NO. G-53 72

16 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90% RATE CLASSIFICATION NO. G-54 74

17 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, LOW WINTER USE RATE CLASSIFICATION NO. G-55 76

18 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, LOW WINTER USE RATE CLASSIFICATION NO. G-56 78

19 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE CLASSIFICATION NO. G-57 80

20 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90% RATE CLASSIFICATION NO. G-58 82

21 OUTDOOR GAS LIGHTING 83

22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS 84

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS 85

24 FIRM RATE SCHEDULES - MANAGED EXPANSION PROGRAM - EXCLUDING KEENE CUSTOMERS 86

25 FIRM RATE SCHEDULES - OUTDOOR GAS LIGHTING 87

26 ANITCIPATED SUMMER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOMERS 88

27 CALCULATION OF FIRM SALES SUMMER PERIOD COST OF GAS RATE - EXCLUDING KEENE CUSTOMERS 89

28 CALCULATION OF SUMMER PERIOD COST OF GAS RATE - KEENE CUSTOMERS 90

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Susan L. Fleck

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29 CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS 91
30 CALCULATION OF FIRM SALES WINTER PERIOD COST OF GAS RATE EXCLUDING KEENE CUSTOMERS 92
30.1 ANTICIPATED WINTER PERIOD COST OF GAS - EXCLUDING KEENE CUSTOMERS OR GAS LIGHTING 92.1
31 CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST OF GAS RATE KEENE CUSTOMERS EXCLUDING GAS ASSISTANCE PROGRAM 93
32 CALCULATION OF FIRM TRANSPORTATION COST OF GAS RATE 94
33 ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS……..... 95
34 RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION 96
35 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION 97
35.1 RESIDENTIAL ENERGY EFFICIENCY LOAN PROGRAM 97A
35.2 NON-RESIDENTIAL ENERGY EFFICIENCY LOAN PROGRAM 97B
III. DELIVERY TERMS AND CONDITIONS 98
1 RATES AND CHARGES 98
2 DEFINITIONS 98
3 CHARACTER OF SERVICE 102
4 GAS SERVICE AREAS AND DESIGNATED RECEIPT POINTS 102
5 CUSTOMER REQUEST FOR SERVICE FROM COMPANY 103
6 QUALITY AND CONDITION OF GAS 103
7 POSSESSION OF GAS 104
8 COMPANY GAS ALLOWANCE 104
9 DAILY METERED DELIVERY SERVICE 104
10 NON-DAILY METERED DELIVERY SERVICE 108
11 CAPACITY ASSIGNMENT 113
12 BILLING AND SECURITY DEPOSITS 119
13 SALES SERVICE 120
14 PEAKING SERVICE 121
15 DISCONTINUANCE OF SERVICE 123
16 OPERATIONAL FLOW ORDERS AND CRITICAL DAYS 124
17 FORCE MAJEURE AND LIMITATION OF LIABILITY 124
18 CURTAILMENT 125
19 TAXES 126
20 SUPPLIER TERMS AND CONDITIONS 126

21 CUSTOMER DESIGNATED REPRESENTATIVE 132
IV. ATTACHMENTS 133
1 ATTACHMENT A Supplier Service Agreement 133
2 ATTACHMENT B Schedule of Administrative Fees and Charges..... 147
3 ATTACHMENT C Capacity Allocators 148

Sixty-fifth Revised Page 1
Superseding Sixty-fourth Revised Page 1
Check Sheet

Page	**Revision**
Title	Original
TOC i	Third Revised
TOC ii	Second Revised
TOC iii	Third Revised
TOC iv	First Revised
1	Sixty-fifth Revised
2	Eighth Revised
3	Fifty-sixth Revised
4	Fifty-fourth Revised
5	Fourth Revised
6	Second Revised
7	Second Revised
7A	Original
8	Fourth Revised
9	First Revised
10	Original
11	Original
12	Original
13	First Revised
14	First Revised
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17	Original
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33	First Revised
34	Third Revised
35	Second Revised
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37	Third Revised
38	Second Revised
39	First Revised
40	First Revised
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41B	First Revised
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Page	**Revision**
56	Fifth Revised
57	Original
58	Fourth Revised
59	Original
60	Fourth Revised
61	Original
62	Fourth Revised
63	Original
64	Fourth Revised
65	Original
66	Fourth Revised
67	Original
68	Fifth Revised
69	Original
70	Fourth Revised
71	Original
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LIBERTY UTILITIES

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Superseding Fifty-third Revised Page 4
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Page	Revision
87	First Revised
88	Third Revised
89	Fifteenth Revised
90	Fifteenth Revised
91	Third Revised
92	Fifteenth Revised
92.1	First Revised
93	Seventeenth Revised
94	Fourth Revised
95	Fourth Revised
96	Third Revised
97	Third Revised
97A	Original
97B	Original
98	Original
99	Original
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101	Original
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103	Original
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105	Original
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Fourth Revised Page 5
Superseding Third Revised Page 5
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Page	Revision
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119	Original
120	Original
121	Original
122	Original
123	Original
124	Original
125	Original
126	Original
127	Original
128	Original
129	Original
130	Original
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Susan L. Fleck
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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 send out as determined below and divided by 1,000 in order to

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[1] 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,[1]

[1] Typically chromatographs or calorimeters are used for measuring the heat content of gas.

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

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.

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

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

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;

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.

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.

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

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")).

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.

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

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).

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) × WCA% × 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)

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% x (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:

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

Summer Demand Cost (Ds) Formula

Ds = DEMs + WCsd – Rld – R2d
and:

WCsd = DEMs × WCA% × 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) × WCA% × CC
where:

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% x (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.

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:

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

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

COGwl = RATIOl x CFw x CGwd + CGwo

Low Winter Use (COGsl) Formula Summer Season

COGsl = RATIOl x CFs x CGsd + CGso

and:

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

and:

High Winter Use (COGwh) Formula Winter Season

COGwh = RATIOh x CFw xCGwd + CGwo.

High Winter Use (COGsh) Formula Summer Season

COGsh = RATIOh x CFs x CGsd + CGso

and

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

and:

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

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

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

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

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

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

$$DCcl = Bcl * PLrate + (DDcl - Bcl) * REMrate$$

$$DCch = Bch * PLrate + (DDch - Bch) * REMrate$$

$$PLrate = PL / PLmdcq$$

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

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

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.

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.

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

(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.

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

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.

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.

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.

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

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.

1. 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.

2. 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.

3. 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.

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.

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.

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

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

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

$$\text{RD}_{\text{CG}} = \sum_{\text{RC}=1}^{\text{RC}=n} \left[\left(\text{BRPC}_{\text{T-1}} \times \text{ACUSTS}_{\text{T-1}} \right) - \text{AR}_{\text{T-1}} \right]$$

And:

$$\text{RDAF}_{\text{CG}} = \frac{\text{RD}_{\text{CG}} + \text{CGDEF}_{\text{T}-1}}{\text{FTV}_{\text{CG}}}$$

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

$ACUSTS_{T-1}$	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

$$NWA = DeliveryCharge_{Actual} \times NWF$$

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

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.

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.

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.

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

$$GAPF = \frac{GAP + RA_{GAP}}{A: TPev}$$

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_{GAP} — 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 31st, 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

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

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).

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

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,

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.

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.

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

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.

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

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

Winter Customer Charge Per Meter:	$0.2840 per day or $8.52 per 30-day month
Winter Period:	All therms per 30 day month at $0.3123 per therm
Summer Customer Charge Per Meter:	$0.5167 per day or $15.50 per 30-day month
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.

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

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.

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.

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

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.

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

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

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

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 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.

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.

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.

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.

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.

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

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	$24.6610 per day or $739.83 per 30 day month
Winter Period:	All therms per 30 day month at $0.2633 per therm
Summer Period:	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,

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.

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

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.

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.

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.

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.

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.

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

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.

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

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	$5.7463 per day or $172.39 per 30 day month
Winter Period:	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
Summer Period:	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.

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.

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,

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.

16 OMMERCIAL/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,

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.

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.

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.

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

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.

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

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.

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.

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.

22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

II RATE SCHEDULES

FIRM RATE SCHEDULES EXCLUDING KEENE CUSTOMERS

	Rates effective March 1, 2021 - April 30, 2021 Winter Period				Rates Effective May 1, 2021 - October 31, 2021 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**
Residential Non Heating - R-1								
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
Residential Heating - R-3								
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
Residential Heating - R-4								
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
Commercial/Industrial - G-41								
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
Commercial/Industrial - G-42								
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
Commercial/Industrial - G-43								
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
Commercial/Industrial - G-51								
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
Commercial/Industrial - G-52								
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
Commercial/Industrial - G-53								
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
Commercial/Industrial - G-54								
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
Susan L. Fleck

EFFECTIVE: May 01, 2021

TITLE: President

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

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Rates Effective April 1, 2021 - April 30, 2021 Winter Period				Rates Effective June 1, 2021 - October 31, 2021 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
Residential Non Heating - R-1								
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
Residential Heating - R-3								
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
Residential Heating - R-4								
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
Commercial/Industrial - G-41								
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
Commercial/Industrial - G-42								
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
Commercial/Industrial - G-43								
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
Commercial/Industrial - G-51								
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
Commercial/Industrial - G-52								
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
Commercial/Industrial - G-53								
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
Commercial/Industrial - G-54								
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

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

EFFECTIVE: June 01, 2021

TITLE: President

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

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			
	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
Residential Non Heating - R-5								
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
Residential Heating - R-6								
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
Residential Heating - R-7								
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
Commercial/Industrial - G-44								
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
Commercial/Industrial - G-45								
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
Commercial/Industrial - G-46								
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
Commercial/Industrial - G-55								
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
Commercial/Industrial - G-56								
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
Commercial/Industrial - G-57								
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
Commercial/Industrial - G-58								
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

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

EFFECTIVE: May 01, 2021

TITLE: President

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

25 FIRM RATE SCHEDULES – OUTDOOR GAS LIGHTING

Outdoor Gas Lighting	
Per Light Per Month	$12.81

ISSUED: November 16, 2018

EFFECTIVE: November 01, 2018

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

TITLE: President

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

26 ANTCIPATED 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)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	$ 2,868,280	
Supply Costs:	4,387,278	
Storage Gas:		
Demand, Capacity:	$ -	
Commodity Costs:	-	
Produced Gas:	$ 29,014	
Hedged Contract (Savings)/Loss	$ -	
Unadjusted Anticipated Cost of Gas		$ 7,284,571
Adjustments:		
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	-	
Total Adjustments		102,394
Total Anticipated Direct Cost of Gas		$ 7,386,965
Anticipated Indirect Cost of Gas		
Working Capital:		
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)	(13,709)	
Total Working Capital Allowance		$ (4,451)
Bad Debt:		
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	105,886	
Subtotal	$ 7,386,006	
Bad Debt Percentage	1.11%	
Bad Debt Allowance	$ 81,985	
Plus: Bad Debt Reconciliation (Acct 1163-1754)	(326,326)	
Total Bad Debt Allowance		(244,341)
Production and Storage Capacity		-
Miscellaneous Overhead (05/01/19 - 10/31/19)	$ 13,170	
Times Summer Sales	22,004	
Divided by Total Sales	111,369	
Miscellaneous Overhead		2,602
Total Anticipated Indirect Cost of Gas		$ (246,190)
Total Cost of Gas		$ 7,140,775

ISSUED: November 13, 2020

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

EFFECTIVE: May 01, 2021

TITLE: President

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

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	
Direct Cost of Gas Rate		$ 0.3257 per therm
Demand Cost of Gas Rate	$ 2,868,280	$ 0.1265 per therm
Commodity Cost of Gas Rate	4,416,292	$ 0.1947 per therm
Adjustment Cost of Gas Rate	102,394	$ 0.0045 per therm
Total Direct Cost of Gas Rate	$ 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	
Indirect Cost of Gas		$ (0.0109) per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/21		**$ 0.3148 per therm**

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 ISSUED BY: /s/Susan L. Fleck
Susan L. Fleck
EFFECTIVE: May 01, 2021 TITLE: President

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

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
Total Anticipated Cost of Sendout			$391,714
Add:	Prior Period Deficiency Uncollected	$0	
	Interest	$0	
Deduct:	Prior Period Excess Collected	($23,223)	
	Interest	$18	
	Prior Period Adjustments and Interest		($23,205)
Total Anticipated Cost			$368,509
Cost of Gas Rate - Beginning Period (per therm)			$1.1821
Mid Period Adjustment - June 1, 2021			$0.0844
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)			$1.2665

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)	$1.4776

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

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	**Direct Cost of Gas Rate**		$ 0.5319	per therm
4	**Demand Cost of Gas Rate**	$12,978,688	$ 0.1471	per therm
5	**Commodity Cost of Gas Rate**	32,931,719	$ 0.3733	per therm
6	**Adjustment Cost of Gas Rate**	1,012,447	$ 0.0115	per therm
7	**Total Direct Cost of Gas Rate**	$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	**Indirect Cost of Gas**		$ 0.0252	per therm
11	**TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)**		**$ 0.5571**	
12	**Calculation of FPO Excluding Low Income - Rate Code R-3**			
13	**TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/19)**		**$ 0.5571**	
14	**FPO Risk Premium**		$ 0.0200	
15	**TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/19)**		**$ 0.5771**	
16	**RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - (R-3) 11/01/20**	**COGwr**	**$ 0.5771**	**/therm**
17	**Calculation of FPO for Gas Assistance Program - Rate Code R-4**			
18	**TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/20) FPO (Line 13 * 0.55)**		**$ 0.3064**	
19	**FPO Risk Premium (Line 14 * 0.55)**		$ 0.0110	
20	**TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/19) (Line 15 * 0.55)**		**$ 0.3174**	
21	**RESIDENTIAL COST OF GAS RATE - LOW INCOME - (R-4) 11/01/20**	**COGwr**	**$ 0.3174**	**/therm**

ISSUED: November 13, 2020

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

EFFECTIVE: November 01, 2020

TITLE: President

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

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	
Direct Cost of Gas Rate		$ 0.5319 per therm
Demand Cost of Gas Rate	$ 12,978,688	$ 0.1471 per therm
Commodity Cost of Gas Rate	32,931,719	$ 0.3733 per therm
Adjustment Cost of Gas Rate	1,012,447	$ 0.0115 per therm
Total Direct Cost of Gas Rate	$ 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	
Indirect Cost of Gas		$ 0.0252 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/20		**$ 0.5571 per therm**

RESIDENTIAL COST OF GAS RATE - EXCLUDING LOW INCOME - 11/01/20	**COGwr**	**$ 0.5571 /therm**
Change in rate due to change in under/over recovery		**$ -**
RESIDENTIAL COST OF GAS RATE - 12/01/2020	**COGsr**	**$ 0.5571 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0907)**
RESIDENTIAL COST OF GAS RATE - 01/01/2021	**COGwr**	**$ 0.4664 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0388)**
RESIDENTIAL COST OF GAS RATE - 02/01/2021	**COGwr**	**$ 0.4276 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0880**
RESIDENTIAL COST OF GAS RATE - 03/01/2021	**COGwr**	**$ 0.5156 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0894**
RESIDENTIAL COST OF GAS RATE - 04/01/2021	**COGwr**	**$ 0.6050 /therm**
	Maximum (COG + 25%)	$ 0.6964

GAS ASSISTANCE PLAN RESIDENTIAL COST OF GAS RATE R-4 - 11/01/20	**COGwr**	**$ 0.3064 /therm**
Change in rate due to change in under/over recovery		**$ -**
RESIDENTIAL COST OF GAS RATE - 12/01/2020	**COGsr**	**$ 0.3064 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0499)**
RESIDENTIAL COST OF GAS RATE - 01/01/2021	**COGwr**	**$ 0.2565 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0213)**
RESIDENTIAL COST OF GAS RATE - 2/1/2021	**COGwr**	**$ 0.2352 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0484**
RESIDENTIAL COST OF GAS RATE - 3/1/2021	**COGwr**	**$ 0.2836 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0492**
RESIDENTIAL COST OF GAS RATE - 4/1/2021	**COGwr**	**$ 0.3328 /therm**
	Maximum (COG + 25%)	$ 0.3830

C&I LOW WINTER USE COST OF GAS RATE - 11/01/20	**COGwl**	**$ 0.5660 /therm**
Change in rate due to change in under/over recovery		**$ -**
C&I LOW WINTER USE COST OF GAS RATE - 12/01/2020	**COGsl**	**$ 0.5660 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0907)**
C&I LOW WINTER USE COST OF GAS RATE - 01/01/2021	**COGsl**	**$ 0.4753 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0388)**
C&I LOW WINTER USE COST OF GAS RATE - 2/01/2021	**COGsl**	**$ 0.4365 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0880**
C&I LOW WINTER USE COST OF GAS RATE - 3/01/2021	**COGsl**	**$ 0.5245 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0894**
C&I LOW WINTER USE COST OF GAS RATE - 4/01/2021	**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		

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/20	**COGwh**	**$ 0.5552 /therm**
Change in rate due to change in under/over recovery		**$ -**
C&I HIGH WINTER USE COST OF GAS RATE - 12/01/2020	**COGsh**	**$ 0.5552 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0907)**
C&I HIGH WINTER USE COST OF GAS RATE - 01/01/2021	**COGwh**	**$ 0.4645 /therm**
Change in Rate due to change in under/over recovery		**$ (0.0388)**
C&I HIGH WINTER USE COST OF GAS RATE - 2/01/2021	**COGwh**	**$ 0.4257 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0880**
C&I HIGH WINTER USE COST OF GAS RATE - 3/01/2021	**COGwh**	**$ 0.5137 /therm**
Change in Rate due to change in under/over recovery		**$ 0.0894**
C&I HIGH WINTER USE COST OF GAS RATE - 4/01/2021	**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 ISSUED BY: /s/Susan L. Fleck
Susan L. Fleck
EFFECTIVE: April 01, 2021 TITLE: President

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

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)
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas:				
Demand Costs:	$	12,022,922		
Supply Costs:		28,276,980		
Storage Gas:				
Demand, Capacity:	$	955,766		
Commodity Costs:		3,064,149		
Produced Gas:		1,590,589		
Hedged Contract (Saving)/Loss		-		
Hedge Underground Storage Contract (Saving)/Loss		-		
Unadjusted Anticipated Cost of Gas			$	45,910,407
Adjustments:				
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		
Total Adjustments				1,012,447
Total Anticipated Direct Cost of Gas			$	46,922,854
Anticipated Indirect Cost of Gas				
Working Capital:				
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		0.127%		
Working Capital	$	58,347		
Plus: Working Capital Reconciliation (Acct 142.20)		(66,837)		
Total Working Capital Allowance				(8,490)
Bad Debt:				
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		2,227,421		
Subtotal	$	48,129,338		
Bad Debt Percentage		1.11%		
Bad Debt Allowance	$	534,236		
Plus: Bad Debt Reconciliation (Acct 175.52)		(296,628)		
Total Bad Debt Allowance			$	237,608
Production and Storage Capacity			$	1,980,428
Miscellaneous Overhead 11/01/20 - 04/30/21	$	13,170		
Times Winter Sales		89,365		
Divided by Total Sales		111,369		
Miscellaneous Overhead				10,568
Total Anticipated Indirect Cost of Gas			$	2,220,114
Total Cost of Gas			$	49,142,968

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

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

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			($204,754)
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	$0	
	Prior Period Adjustments and Interest		$30,307
Total Anticipated Cost			$1,136,503

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

Cost of Gas Rate	Excluding Gas Assistance Program	Gas Assistance Program
Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm)	$1.0253	$0.5639
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)	$1.2816	$0.7048
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	$1.0277	$0.5652

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)	$1.2816	$0.7049

ISSUED: March 24, 2021 ISSUED BY: /s/Susan L. Fleck
Susan L. Fleck
EFFECTIVE: April 01, 2021 TITLE: President

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

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	1,022,078			
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	1,590,589			
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	8.7%			
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	$ 138,381			
PROJECTED FIRM THROUGHPUT (THERMS):				
FIRM SALES	89,364,968	67.8%		
FIRM TRANSPORTATION SUBJECT TO FTCG	42,456,275	32.2%		
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				(40,053)
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
EFFECTIVE: November 01, 2020

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

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	$0.0197	per therm
Total Environmental Surcharge	$0.0197	

ISSUED: November 13, 2020

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

EFFECTIVE: November 01, 2020

TITLE: President

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

34 RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION

Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty Uitilities
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	$0
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	($43,733)
6	Total Estimated Remaining Recovery As of November 1, 2020	$44,081
7	Estimated November 2019 - October 2020 Interest	$538
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

35 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

Local Delivery Adjustment Charge Calculation

		Sales Customers	Transportation Customers	
Residential Non Heating Rates - R-1, R-5				
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		
LDAC		**$ 0.0589**		**per therm**
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		
LDAC		**$ 0.0589**		**per therm**
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	
LDAC		**$ 0.0555**	**$ 0.0555**	**per therm**
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	$0.0441	
Relief Holder and pond at Gas Street, Concord, NH	0.0000			
Manufactured Gas Plants	0.0197			
Environmental Surcharge (ES)		0.0197	0.0197	
Revenue Decoupling Adjustment Factor (RDAF)		(0.0206)	(0.0206)	
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	0.0000	
Rate Case Expense Factor (RCEF)		0.0002	0.0002	
Gas Assistance Program (GAP)		0.0121	0.0121	
LDAC		**$ 0.0555**	**$ 0.0555**	**per therm**
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	$0.0441	
Relief Holder and pond at Gas Street, Concord, NH	0.0000			
Manufactured Gas Plants	0.0197			
Environmental Surcharge (ES)		0.0197	0.0197	
Revenue Decoupling Adjustment Factor (RDAF)		(0.0206)	(0.0206)	
Energy Efficiency Resource Standard Lost Revenue Mechanism		0.0000	0.0000	
Rate Case Expense Factor (RCEF)		0.0002	0.0002	
Gas Assistance Program (GAP)		0.0121	0.0121	
LDAC		**$ 0.0555**	**$ 0.0555**	**per therm**

ISSUED: December 16, 2020

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

EFFECTIVE: November 01, 2020

TITLE: President

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

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.

RECEIVED
JAN 07 2019
NH PUBLIC UTILITIES COMMISSION

ISSUED: January 4, 2019

EFFECTIVE: January 1, 2019

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

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

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

EFFECTIVE: January 1, 2019 TITLE: President

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

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. ***If any performance date referenced in this Tariff is not a Business Day, such performance shall be the next succeeding Business Day.***
Capacity	Pipeline Capacity, Storage Withdrawal Capacity, and Peaking Capacity as defined in this tariff.

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	The mid-point of the range of prices as published by Gas Daily under the heading "Daily Price Survey, Midpoint, Citygates, Tennessee/Zone 6 (delivered)" for the relevant Gas Day listed under "Flow date(s)". In the event that the Gas Daily 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.
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

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.

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.

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,

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

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.

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.

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.

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

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.

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

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

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.

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.

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

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

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

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

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.

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.

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

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.

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.

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

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

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

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

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.

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;

(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:

(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

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;

(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

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

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.

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.

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.

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;

(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

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.

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

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

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.

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.

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

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.

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

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

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.

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**_____

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
			166,311,578	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
Susan L. Fleck

EFFECTIVE: November 01, 2020

TITLE: President

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

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%

EXHIBIT
#90
DG 17-048

#90

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

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

Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor					
		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)	Company Total (M)	Explanation (N)
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	$9,827,682	$710,977	$10,338,659	$2,610,243	$1,531,178	$182,155	$378,943	$277,841	$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	$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	$393,633	$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								$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	$221,889	$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	10,616	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	8,063,882	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	8,063,882	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	7,338,561	546,937	7,883,498	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	1,323,690	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													
30	Total Customer-related 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	Marginal Annual Revenues from MCS
31	Total Capacity-related Marginal Costs	$77,241			$9,083,544	$3,570,636	$4,954,363	$1,302,952	$361,402	$554,845	$658,833	$496,212	$21,060,025	Marginal Annual Revenues from MCS
32	Total Class Marginal Costs	$2,148,243			$59,815,370	$9,925,686	$7,364,361	$1,423,293	$1,301,203	$955,887	$796,648	$728,243	$84,458,933	Line 30 + Line 31
33														
34	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
35	Customer Costs	$56 85			$55.56	$62.18	$117.19	$196.31	$82 59	$108.33	$342.15	$703.98		Marginal Unit Costs from MCS
36	Capacity-Related Costs	$0 11280			$0.15946	$0.16775	$0.14744	$0.13583	$0 09612	$0.07760	$0.05665	$0.02875		Marginal Unit Costs from MCS
37														
38	Delivery Revenue Requirement												77,859 719	Functional Cost of Service Study
39	Other Revenue												874,655	Functional Cost of Service Study
40	Special Contract Revenue												26,263	Revenue Requirement
41	Base Rate Revenue Requirement												76,958,801	Line 38 - Line 39 - Line 40
42	Current Revenue Shortfall R-4 revenues at -4 R-3 rates												1,614,079	Line 11
43	Base Rate Revenue Requirement Plus Current RLIAP												78,572,880	Line 41 + Line 42
44	Step Adjustment												-	Revenue Requirement
45	Total Base Rate Revenue Requirement Plus R IAP and Step Adj												78,572,880	Line 43 + Line 44
46	Difference: Revenue Requirement - Total Marginal Costs												(5,886,053)	Line 45 - Line 32
47	Equi-proportional Adjustment Factor												-6.97%	Line 46 / Line 32
48	Equi-proportional Adjustment Customer	(144,331)			(3,535,557)	(442,892)	(167,956)	(8,387)	(65,496)	(27,949)	(9,635)	(16,170)	(4,418,352)	Line 30 * Line 47
49	Equi-proportional Adjustment Capacity-Related	(5,383)			(633,344)	(248,842)	(345,276)	(90,834)	(25,187)	(38,668)	(45,915)	(34,582)	(1,467,701)	Line 31 * Line 47
50	Marginal Cost Constrained to Allowed Revenues	(149,714)			(4,168,611)	(691,734)	(513,232)	(99,191)	(90,683)	(66,617)	(55,519)	(50,752)	(5,886,053)	Line 49 + Line 48
51														
52	Delivery Service Revenue - Equi-Proportional Revenue Requirement													
53	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
54	Total Capacity-Related Marginal Costs	71,858			8,450,500	3,321,794	4,609,087	1,212,147	338,215	516,177	612,915	461,631	$19,592,325	Line 31 + Line 49
55	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
56														
57	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement													
58	Customer Costs	$52.89			$51.69	$57.85	$109.02	$184.49	$58.23	$100.78	$318.30	$654.92		Line 35 * Line 47
59	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

Attachment RATES-4, 5, 6, 7, 8 and WPs - Perm_w_TxRefrmALT.xlsx

Liberty Utilities (EnergyNorth 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					
		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)	Company Total (M)	Explanation (N)
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 8
64	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
65	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
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	$128,211	$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%	-37.68%	-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	$955,659	**$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	$94,862	$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	$955,659	$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	2016 Billing Determinants tab
83	Total Adjusted Proforma Revenue	$807,704			$39,815,892	$11,838,259	$12,737,892	$2,124,834	$1 483 784	$1,671,770	$1,292,945	$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			$43,954,539	$12,801,189	$13,774,000	$2,297,669	$1,604,476	$1,807,752	$1,337,143	$962,710	$78,572,880	Line 83 x (1 + Line 85)

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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					
		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)	Company Total (M)	Explanation (N)
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													
96	Winter Period Customer Revenues	$317,516			$6,979,382	$2,895,570	$1,665,719	$196,971	$428,244	$308,579	$133,167	$110,003	$13,035,151	Line 93 * Line 16
97	Summer Period Customer Revenues	$317,755			$6,851,345	$2,844,337	$1,637,411	$192,730	$425,110	$303,737	$131,366	$107,277	$12,811,068	Line 93 * Line 17
98	Total Customer Charge revenue	$635,271			$13,830,727	$5,739,907	$3,303,130	$389,701	$853,354	$612,316	$264,533	$217,280	$25,846,219	Line 96 + Line 97
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%	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)

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

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

Line	(A)	Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor					
		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)	Company Total (M)	Explanation (N)
126	Low Income Discount and RLIAP Calculation													
127	Base Revenues before Low Income Discount													
128	Monthly Customer Charge			$949,021										Line 119 * Line 18
129	Winter Period Variable Rates													
130	Head Block			$1,179,865										Line 121 * Line 21
131	Tail Block			$396,008										Line 122 * Line 22
132	Summer Period Variable Rates													
133	Head Block			$275,769										Line 124 * Line 24
134	Tail Block			$77,348										Line 125 * Line 25
135	Total Base Revenue before Low Income Discount			$2,878,011									$2,878,011	∑ Line 128 to Line 134
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								$1,726,806	Line 137 x Line 135
139	Low Income RLIAP ($/therm)												$0.0107	Line 138 / Line 26
140	RLIAP Revenues	$8,253	$578,719	$40,899	$619,618	$237,172	$367,338	$96,627	$41,938	$80,446	$99,851	$175,568	$1,726,806	Line 26 * Line 139 Col (M)
141	Increase in RLIAP Rate												$0.0007	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	$133,167	$110,003	$12,747,929	Line 16 * Line 119
146	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	$12,528,677	Line 17 * Line 119
147	Delivery Quantities													
148	Winter	$163,004	$22,397,974	$630,349	$23,028,323	$8,025,811	$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
149	Summer	$75,129	$4,896,848	$141,247	$5,038,095	$1,035,472	$2,075,831	$217,187	$263,092	$382,084	$291,174	$268,456	$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	$76,646,073	∑ 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	$2,394,297	$1,646,412	$1,888,198	$1,496,991	$1,138,278	$78,372,880	Line 140 + Line 152
154	Truncation Difference Compared to Revenue Requirement													
155	Base Revenues plus Low Income RLIAP Revenues												$0	Line 153 - Line 78
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%	7.99%	6.99%	7.92%	6.96%	7.42%	8.13%	2.95%	0.28%	8.13%	8.13%	7.34%	Line 157 / Line 65
159	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
160	Increase in R-4 Shortfall Recovery	$539	$37,779	$2,670	$40,449	$15,483	$23,980	$6,308	$2,738	$5,252	$6,518	$11,461	$112,728	Line 140 - Line 13
161	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	∑ 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)

Attachment RATES-4, 5, 6, 7, 8 and WPs - Perm_w_TxRefrmALT.xlsx

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

March28, 2017
Liberty Gas (Liberty) provided notice of intent to file Rate Schedule to PUC

April 28, 2017
Liberty filed the Distribution Service Rate Case **(2017 Rate Case)**; Decoupling concept was presented in this rate case

June 2, 2017
Liberty filed Settlement Agreement (Liberty, OCA & Staff) regarding **Temporary Rates**

June 30, 2017
Order No. 26,035 approved Temporary Rates effective

July 1, 2017
Temporary Rates became effective**;** this is the relevant date for Recoupment clause per

March 2, 2018
Liberty filed Settlement Agreement (Liberty & OCA) regarding **Permanent Rates**

March 6, 14, 21-23, 26-27, 2018
PUC held hearing on Permanent Rates for 2017 Rate Case

April 27, 2018
Order No. 26,122 approved Permanent Rates effective **5/1/2018**

May 1, 2018
Permanent Rates became effective

May 25, 2018
Liberty filed a motion for rehearing regarding the effective date of the changes to the Company's rate design

June 22, 2018
PUC approved Liberty's motion for rehearing in part

October 10, 2018
Liberty submitted Exhibit 85, and Updated Exhibit 80 and 86 detailing the recoupment calculation

October 19, 2018
Exhibit 90 submitted

November 1, 2018
RDM commenced

November 2, 2018
Order No. 26,187 approved the recoupment calculation as was submitted by Liberty on 10/10/2018

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	
ColOff	3	
ColOff1	5	
ColOffP	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%	

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

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		$ 600,000

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

Line	Account	Test Year Ended December 31, 2016	Cost of Gas	Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
					Line 87		
1	**Revenue**						
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	**Revenue**	**$ 120,053,649**	**$ (50,212,647)**	**$ (2,241,455)**	**$ 67,599,547**	**$ 7,778,497**	**$ 75,378,044**
5							
6	**Operating Expenses**						
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	**Operating Expenses**	**$ 105,371,008**	**$ (46,620,583)**	**$ (4,062,408)**	**$ 54,688,017**	**$ 3,081,063**	**$ 57,769,080**
17							
18	**Utility Net Income**	**$ 14,682,641**	**$ (3,592,064)**	**$ 1,820,952**	**$ 12,911,530**	**$ 4,697,434**	**$ 17,608,964**
19							
20	**Rate Base**		*Line 48*		**$ 249,861,143**		**$ 249,861,143**
21							
22	**Rate of Return on Rate Base**				**5.17%**		**7.05%**
23							

Line	Description	Reference	Amount
24	**Adjustments**		
25	Adjust Operating Revenue to Calculated Cycle Operating Revenue	RR-3-EN-01	(2,253,404)
26	Adjustment to Operating Revenue	To Line 3	$ (2,253,404)
27			
28	Adjust CTA Amortization	RR-EN-3-6	$ (227,873)
29	Adjustment to Amortization Expense	To Line 12	$ (227,873)
30			
31	Correct Miscellaneous Service Revenues	RR-EN-3-1	$ 11,948
32	Adjustment to Operating Revenue	To Line 3	$ 11,948
33			

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	$	(2,434,535)
37				
38	Ratemaking Adjustment per DG 11-040		$	(1,400,000)
39	Other Adjustment	To Line 15	$	(1,400,000)
40	**Rate Base, 12/31/2016**			
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		(79,581,891)
48	**Total Rate Base**		$	249,861,143
49				
50	Cash Working Capital			
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	$	(6,128,035)
55			$	36,045,463
56	Cash Working Capital	26.53 days		7.27%
57			$	2,620,505
58				

Line	Description	Reference		Amount
59	**Normalize Income Tax Expense**			
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		227,873
66	Pre-Tax Operating Income, Adjusted		$	15,436,030
67				
68	Rate Base	Line 48	$	249,861,143
69	Debt Portion	RR-4		50.00%
70	Debt Component		$	124,930,572
71	Debt Cost	RR-4		4.425%
72	Synchronized Interest expense			5,528,178

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

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		3,924,500		
79					
80	**Temporary Increase Revenue Deficiency**				
81	Rate Base	Line 48	$ 249,861,143		
82	Target Rate of Return on Rate Base	Line 93	7.05%		
83	Operating Income Requirement		17,608,964		
84	Operating Income at Present Rates	Line 18	12,911,530		
85	Operating Income Deficiency		4,697,434		
86	Gross-up for Income Taxes	From Line 77	1.6559		
87	Revenue Deficiency		7,778,497		
88	Additional Income Tax Expense	Line 87- Line 85	$ 3,081,063		
89					
90	Target Rate of Return on Rate Base		Components	Cost	Weighted Cost
91	Common Equity	Docket DG-10-017 (ROE)	50.00%	9.67%	4.84%
92	Long-Term Debt	Line 71	50.00%	4.425%	2.21%
93			100.00%		7.05%
94					
95				% Increase	
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
	FERC Account	*303*	*320*	*367*	*369*	*375*	*376*	*378*	*380*	*381*	*390*	*391*	*392*	*394*	
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
2															
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%	
6															
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
8															
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
11															
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	
14															
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
17															
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
23															
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
29															
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			23,266				523,368
34	Insurance @ 0.20%		3,964	40,274	589	3,071	589	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**
36															

37	Rate of Return Calculation	Portion	After-Tax Cost	Tax	Pre-Tax WACC
38	Equity	50.0%	10.30%	39.41%	8.50%
39	Debt	50.0%	4.425%		2.21%
40		100.0%			10.71%
41					

42	Description	Reference	Amount	
43	Property taxes (Account 408-P)	RR-StepWP2	$ 9,168,736	
44	Property insurance (Account 924)	RR-EN-2-1		$ 38,113
45	Injuries and Damage (Casualty Insurance) (Account 925)	RR-EN-2-1		877,844
46			$ 9,168,736	$ 915,957
47	Plant at Cost	RR-Step-EN-WP2	$ 458,970,702	$ 466,781,674
48	As % of Plant Cost		2.00%	0.20%

Liberty Utilities (Keene)
Step Increase - Keene

Line	Description	Capitalized Software	Mains	Meas. & Reg. Station Equip.	Services	Meters	Office Equipment	Vehicles	Stores Equipment	Total
	FERC Account	*303*	*367*	*378*	*380*	*381*	*391*	*392*	*393*	
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	**Rate Base**	$ 17,772	$ 282,756	$ 44,260	$ 160,944	$ 7,971	$ 48,707	$ 33,108	$ 3,159	$ 598,677
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	**Annual Revenue Requirement**	**$ 6,903**	**$ 61,157**	**$ 11,942**	**$ 43,425**	**$ 2,288**	**$ 14,625**	**$ 10,059**	**$ 650**	**$ 151,050**
36										

37	Rate of Return Calculation	Portion	After-Tax Cost	Tax	Pre-Tax WACC
38	Equity	50.0%	10.30%	39.41%	8.50%
39	Debt	50.0%	4.425%		2.21%
40		100.0%			10.71%
41					

42	**Description**	**Reference**	**Amount**	
43	Property taxes (Account 408-P)	RR-K-2-1	133,603	
44	Property insurance (Account 924)	RR-K-2-1		(2,183)
45	Injuries and Damage (Casualty Insurance) (Account 925)	RR-K-2-1		197,006
46			133,603	194,823
47	Plant at Cost	RR-Step-K-WP2	3,690,589	4,354,606
48	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

	Source				*RR-EN-3*		*RR-1*	
	Line Account	**Test Year Ended December 31, 2016**	**Cost of Gas & LDAC**	**Distribution Operating Income**	**Known and Measurable Adjustments**	**Test Year at Current Rates**	**Proposed Increase**	**Distribution Operating Income with Proposed Increase**
1	**Revenue**							
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		**$ 120,053,649**	**$ (50,212,647)**	**$ 69,841,002**	**$ 377,713**	**$ 70,218,715**	**$ 13,036,958**	**$ 83,255,673**
5								
6	**Operating Expenses**							
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		**$ 105,371,008**	**$ (46,620,583)**	**$ 58,750,425**	**$ 976,482**	**$ 59,726,907**	**$ 5,137,865**	**$ 64,864,772**
17								
18	**Utility Net Income**	**$ 14,682,641**	**$ (3,592,064)**	**$ 11,090,577**	**$ (598,769)**	**$ 10,491,808**	**$ 7,899,093**	**$ 18,390,901**
19								
20	Rate Base			**$ 249,876,373**		**$ 249,876,373**		**$ 249,876,373**
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

	Source				*RR-K-3*		*RR-1*	
	Line Account	**Test Year Ended December 31, 2016**	**Cost of Gas**	**Distribution Operating Income**	**Known and Measurable Adjustments**	**Test Year at Current Rates**	**Proposed Increase**	**Distribution Operating Income with Proposed Increase**
1	**Revenue**							
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		**$ 2,595,000**	**$ (1,160,420)**	**$ 1,434,580**	**$ (90,771)**	**$ 1,343,810**	**$ 712,403**	**$ 2,056,213**
5								
6	**Operating Expenses**							
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		**$ 2,790,550**	**$ (1,167,036)**	**$ 1,623,514**	**$ (6,469)**	**$ 1,617,045**	**$ 280,758**	**$ 1,897,803**
15								
16	**Utility Net Income**	**$ (195,550)**	**$ 6,616**	**$ (188,933)**	**$ (84,302)**	**$ (273,235)**	**$ 431,645**	**$ 158,410**
17								
18								
19	Rate Base			**$ 2,152,312**		**$ 2,152,312**		**$ 2,152,312**
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

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
	Source					*RR-EN-3*			*RR-EN-3*
1	**OPERATION AND MAINTENANCE EXPENSES**								
2	**O&M - Gas Production**								
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	*Total O&M - Gas Production*		$ 44,810,084	$ (45,726,956)	$ (916,872)	$ 34,533	$ (882,338)	$ 720,299	$ 754,832
14									
15	**O&M - Distribution Expenses**								
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	*Total O&M - Distribution*		$ 12,121,123	$ -	$ 12,121,123	$ 352,472	$ 12,473,595	$ 7,351,866	$ 7,704,339
35	*Total O&M - Gas Production and Distribution*		**$ 56,931,207**	**$ (45,726,956)**	**$ 11,204,252**	**$ 387,006**	**$ 11,591,257**	**$ 8,072,165**	**$ 8,459,171**
36									
37	**Customer Accounts Expenses**								
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	*Total Customer Accounting*		$ 4,475,212	$ 1,323,925	$ 5,799,138	$ 158,215	$ 5,957,352	$ 2,866,053	$ 3,003,461
45									
46	**Customer Service and Informational & Sales Expenses**								
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	*Total Customer Service and Informational & Sales Expenses*		$ 157,814	$ -	$ 157,814	$ 5,488	$ 163,302	$ 114,474	$ 119,963
51	*Total Customer Accounts, Customer Service and Informational*		**$ 4,633,026**	**$ 1,323,925**	**$ 5,956,952**	**$ 163,703**	**$ 6,120,655**	**$ 2,980,528**	**$ 3,123,424**
52									
53	**Administrative and General Expenses**								
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	*Total Administrative & General*		$ 11,027,275	$ -	$ 11,027,275	$ 558,494	$ 11,585,769	$ 3,465,684	$ 3,631,840
69	**Total Operation and Maintenance Expenses**		**$ 72,591,509**	**$ (44,403,031)**	**$ 28,188,478**	**$ 1,109,203**	**$ 29,297,681**	**$ 14,518,377**	**$ 15,214,435**
70									
71	**DEPRECIATION AND AMORTIZATION EXPENSE**								
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	*Total Depreciation and Amortization Expense*		$ 16,359,945	$ (2,217,552)	$ 14,142,392	$ 4,526,531	$ 18,668,924		

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

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
	Source					*RR-EN-3*			*RR-EN-3*
77									
78	**TAXES OTHER THAN INCOME TAXES**								
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	*Total Taxes other than Income Taxes*		$ 10,060,520	$ -	$ 10,060,520	$ 658,300	$ 10,718,820		
82									
83	**FEDERAL / STATE INCOME TAXES**								
84	Income Tax Expense	409-410	$ 6,359,035	$ -	$ 6,359,035	$ (3,992,553)	$ 2,366,482		
85	*Subtotal - Income Tax*		$ 6,359,035	$ -	$ 6,359,035	$ (3,992,553)	$ 2,366,482		
86									
87	**RATEMAKING ADJUSTMENT PER DG 11-040**					$ (1,325,000)	$ (1,325,000)		
88									
89	**TOTAL EXPENSES**		**$ 105,371,008**	**$ (46,620,583)**	**$ 58,750,425**	**$ 976,482**	**$ 59,726,907**	**$ 14,518,377**	**$ 15,214,435**
90									
91	**REVENUES**								
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	**Total Revenue**		**$ 120,053,649**	**$ (50,212,647)**	**$ 69,841,002**	**$ 377,713**	**$ 70,218,715**		
95									
96	**UTILITY NET INCOME**		**$ 14,682,641**	**$ (3,592,064)**	**$ 11,090,577**	**$ (598,769)**	**$ 10,491,808**		
97									
98	**TOTAL RATE BASE**	*RR-EN-5*	**$ 249,876,373**		**$ 249,876,373**		**$ 249,876,373**		
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	Test Year Ended December 31, 2016	Cost of Gas	Distribution Operating Income	RR-K-3 Known and Measurable Adjustments	Test Year At Current Rates	Labor	RR-K-3 Labor Adjustment
1	**OPERATING AND MAINTENANCE EXPENSES**								
2	**O&M- Gas Production**								
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			$ 1,146,416	$ (1,167,036)	$ (20,620)	$ (3,081)	$ (23,701)	$ (9,365)	$ (12,446)
9	**O&M- Distribution**								
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			$ 236,876	$ -	$ 236,876	$ 56,968	$ 293,844	$ 81,977	$ 108,945
19	**Customer Accounting**								
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		$ (3,205)	$ -	$ (3,205)	$ 41,312	$ 38,107	$ 16,409	$ 21,808
24									
25	**ADMINISTRATIVE AND GENERAL**								
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*		$ 1,012,719	$ -	$ 1,012,719	$ (41,367)	$ 971,351	$ 248,926	$ 330,816
37	**Total Operating Expenses**		**$ 2,392,805**	**$ (1,167,036)**	**$ 1,225,769**	**$ 53,832**	**$ 1,279,600**	**$ 337,947**	**$ 449,122**
38									
39	**DEPRECIATION AND AMORTIZATION EXPENSE**								
40	Depreciation Expense	403	$ 213,455		$ 213,455	$ 156,513	$ 369,969		
41	*Total Depreciation Expense*		$ 213,455	$ -	$ 213,455	$ 156,513	$ 369,969		
42									
43	**TAXES OTHER THAN INCOME TAXES**								
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*		$ 176,899	$ -	$ 176,899	$ (711)	$ 176,189		
47									
48	**FEDERAL / STATE INCOME TAXES**								
49	Income Tax Expense	410	$ 7,390		$ 7,390	$ (216,103)	$ (208,713)		
50	*Subtotal - Income Tax*		$ 7,390	$ -	$ 7,390	$ (216,103)	$ (208,713)		
51									
52	**Total Expenses**		**$ 2,790,550**	**$ (1,167,036)**	**$ 1,623,514**	**$ (6,469)**	**$ 1,617,045**	**$ 337,947**	**$ 449,122**
53									
54	**Revenue**								
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	**Total Revenue**		**$ 2,595,000**	**$ (1,160,420)**	**$ 1,434,580**	**$ (90,771)**	**$ 1,343,810**		
59									
60	**Utility Net Income**		**$ (195,550)**	**$ 6,616**	**$ (188,933)**	**$ (84,302)**	**$ (273,235)**		
61									
62	**TOTAL RATE BASE**		**$ 2,152,312**		**$ 2,152,312**		**$ 2,152,312**		
63									
64	Income Tax Tate		-3.78%		-3.91%		76.39%		
65									
66	Rate of Return		-9.09%		-8.78%		-12.69%		

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

Line	Description	Capital Structure	Cost of Capital	Weighted Cost of Capital	Tax Rate	Pre-Tax
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%

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

Line	Description	Reference	Rate Base
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		$ 319,059,274
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	**Rate Base**		**$ 249,876,373**

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	**Materials and Supplies**						
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		$ 7,938,290	$ 5,894,161	$ 6,166,774	$ 7,214,356	$ 6,952,136	$ 6,833,143
7							
8	**Prepayments**						
9	Prepaids	$ 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		$ 3,041,771	$ 1,553,079	$ 3,347,425	$ 1,830,133	$ 3,752,488	$ 2,704,979
12							
13	**Customer Deposits**						
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		$(1,821,961)	$(1,837,618)	$(1,773,964)	$(1,707,792)	$(1,733,004)	$(1,774,868)

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

Line	Description	Reference	Test Year Pro Forma
1	**O&M Expenses**		
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			$ 36,254,948
7			
8	Cash Working Capital Required- Days	26.53	7.27%
9			
10	**Cash Working Capital Required**		**$ 2,635,735**

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

Line	Description	Reference	Rate Base
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		$ 2,392,047
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	**Rate Base**		**$ 2,152,312**

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	**Materials and Supplies**						
2	Plant Supplies	$ 97,549	$ 98,879	$ 115,860	$ 142,219	$ 123,863	$ 115,674
3		$ 97,549	$ 98,879	$ 115,860	$ 142,219	$ 123,863	$ 115,674
4							
5	**Prepayments**						
6	Prepaids	$ 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		$ 52,098	$ (10,080)	$ 39,345	$ (5,287)	$ 64,595	$ 28,454
9							
10	**Customer Deposits**						
11	Customer Deposits	$ -	$ (1,775)	$ (1,310)	$ (925)	$ (400)	$ (882)
12		$ -	$ (1,775)	$ (1,310)	$ (925)	$ (400)	$ (882)

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

Line	Description	Reference		Test Year Pro Forma
1	**O&M Expenses**			
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			$	1,239,686
7				
8	Cash Working Capital Required- Days	26.53		7.27%
9				
10	**Cash Working Capital Required**		**$**	**90,125**

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

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
			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		
				Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adjustment 5	Adjustment 6	Adjustment 7	Adjustment 8	Adjustment 9	Adjustment 10		
1	**OPERATION AND MAINTENANCE EXPENSES**														
2	**O&M - Gas Production**														
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	*Total O&M - Gas Production*		$ 34,533	$ -	$ 34,533	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 720,299	4.96%
14															
14	**O&M - Distribution Expenses**														
15	Measuring and Regulating Station Expenses (Transmissio	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 Expens	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	*Total O&M - Distribution*		352,472	0	352,472	0	0	0	0	0	0	0	0	7,351,866	50.64%
34	*Total O&M - Gas Production and Distribution*		$ 387,006	$ -	$ 387,006	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,072,165	55.60%
35															
36	**Customer Accounts Expenses**														
37	Supervision	901	$ 8,468		$ 8,468									$ 176,623	1.22%
38	Meter Reading Expenses	902	16,781		16,781									350,010	2.41%
39	Customer Records and Collection Expenses	903	132,966		112,159								20,807	2,339,421	16.11%
40	Uncollectible Accounts	904.0	0		0									0	0.00%
41	Bad Debt Expense - Commodity	904.1	0		0									0	0.00%
42	Miscellaneous Customer Accounts Expenses	905	0		0									0	0.00%
43	*Total Customer Accounting*		$ 158,215	$ -	$ 137,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,807	$ 2,866,053	19.74%
44															
45	**Customer Service and Informational & Sales Expenses**														
46	Cust Assistance	908	$ -		$ -									$ -	0.00%
47	Cust Service Misc	910	183		183									3,811	0.03%
48	Sales & Advertising	912	5,306		5,306									110,663	0.76%
49	*Total Customer Service and Informational & Sales Expenses*		5,488	0	5,488	0	0	0	0	0	0	0	0	114,474	0.79%
50	*Total Customer Accounts, Customer Service and Informational*		$ 163,703	$ -	$ 142,896	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,807	$ 2,980,528	20.53%
51															
52	**Administrative and General Expenses**														
53	A&G Salaries	920.0	$ 166,156		$ 166,156									$ 3,465,684	23.87%
54	A&G Salaries - LU Head Office	920.1	0		0									Allocated costs	0.00%
55	Office Supplies and Expenses	921.0	0		0									0	0.00%
56	Administrative Expenses Transferred	922.0	(523,546)		0		(523,546)							Allocated costs	0.00%
57	LU Labor Allocations Capitalized	922.1	0		0									0	0.00%
58	Outside Services Employed	923.0	0		0									0	0.00%
59	Allocated LU Head Office	923.1	0		0									0	0.00%
60	Property Insurance	924	0		0									0	0.00%
61	Injuries and Damages	925	0		0									0	0.00%
62	Employee Pensions and Benefits	926	804,009		0		804,009							0	0.00%
63	Regulatory Commission Expenses	928	59,068		0								59,068	0	0.00%
64	Miscellaneous General Expenses	930	0		0									0	0.00%
65	Rents	931	52,806		0								52,806	0	0.00%

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

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
			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		
				Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adjustment 5	Adjustment 6	Adjustment 7	Adjustment 8	Adjustment 9	Adjustment 10		
66	Maintenance of General Plant	932	0		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	**Operating Revenue**	$ 68,990,067	Trial Balance
2			
3	Adjustments to Operating Revenue		
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	Total Adjustment to Operating Revenues	$ 359,364	
16			
17	**Other Revenue**		
18	Miscellaneous Service Revenue	$ 847,735	Trial Balance
19	Rental Income	3,200	Trial Balance
20	Total Other Revenue	$ 850,935	
21			
22	Adjustments to Other Revenue		
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	Total Adjustment to Other Revenues	$ 18,348	

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	**Totals**	305	$ 23,554,863	$ 962,406	$ 3,003,981	$ 27,521,250	$ 21,279,065	$ 15,214,435	77.3%	71.5%
30										
31									Capitalized	28.5%
32	Pro Forma Expense									
33	Test Year 12/31/2016							$ 14,518,377		
34	**Adjustment to Rate Year Expense**							**$ 696,058**		
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	Department	Total Salary	Payroll Tax	To EN	To EN OpEx
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	**Totals**	$ 27,521,250	$ 3,021,965	$ 2,336,543	$ 1,670,618
34					
35	Test Year 12/31/2016				$ 1,594,187
36	**Adjustment to Rate Year Expense**				**$ 76,430**
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	**Totals**	$ 27,521,250	$ 4,525,967	$ 1,100,850	$ 5,626,817	$ 4,526,462	$ 3,360,866
29			*Check*	*1,100,850*			

Line			
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	**Adjustment - Including Capitalized Portion - To Account 926**		**$ 804,009**
53			
54	Total		1,836,974
55	Capitalization Rate		28.50%
56			
57	**Adjustment - Capitalized Portion - To Account 922**		**$ (523,546)**
58			
59			
60	**Adjustment to Rate Year Expense**		**$ 280,464**
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: Balance 12/31/2015	Additions	Account 106	Balance 12/31/2016	CIBS spending	Balance (less CIBS) 12/31/2016	Pro Forma: Depreciation Expense	Accumulated Reserve: 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
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	**TOTAL**			$ 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	**OPI-STRUCTURES-RETAINED**	121									133,284		133,284
41													
42	**GRAND TOTAL**			$ 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	**Adjustment to Depreciation Expense**									$ 644,820			
49													
50	This adjustment annualizes the depreciation expense for items added tcplant during the historical test year, and removes CIBS spending from plant.												

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	**Adjustment to Test Year Account 407.3**		**$ (227,873)**
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	**Adjustment to Test Year Account 407.4**		**$ 3,854,214**
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	**Adjustment to Test Year Account 405.0**		**$ 255,370**
33			
34	**Total adjustment**		**$ 3,881,711**
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	**Remove CIBS-related property tax**		
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	**Increase (Decrease) in Property tax expense**		**$ 581,870**
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.		

Liberty Utilities (EnergyNorth)
Adjustments to Test Year
Adjustment 8
Income Tax Expense - Historical Test Year

Line	Description	Reference	Amount
1	**Test Year Actual to Statutory Rates**		
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	**Adjustment to Normalize Historical Test Year**		**$ (1,660,930)**
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.		

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			$ (1,923,769)	$ (5,916,322)
13	Tax Rate			39.41%
14	**Adjustment to Test Year at Current Rates**			**$ (2,331,623)**
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	**Adjustment for Concord Office Lease**		
3	Historical Test Year Expense		$ -
4	2017 Expense	$ 6,075	72,900
5	Allocation to EnergyNorth		70%
6	Pro Forma Expense		51,030
7	**Adjustment to Account 931**		**$ 51,030**
8			
9	**Adjustment for PUC Annual Assessment**		
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	**Adjustment to Account 928**		**$ 59,068**
19			
20	**Adjustment for Change in Customer Satisfaction Vendor**		
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	**Adjustment to Account 903**		**$ 20,807**
27			
28	**Adjustment for Concord Training Center**		
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	**Adjustment to Account 931**		**$ (1,776)**

Liberty Utilities (Keene)
Summary of Adjustments - Keene
Test Year Ended December 31, 2016

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
				Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adjustment 5	Adjustment 6	Adjustment 7	Adjustment 8	Adjustment 9	Adjustment 10		
			$ 84,302	$ 111,175	$ 10,542	$ (123,522)	$ 40,043	$ 116,470	$ (11,252)	$ 35,914	$ (97,708)	$ (118,396)	$ 121,035		
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	**Adjustment to Rate Year Expense**							**$ 111,175**		

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	**Adjustment to Rate Year Expense**			**$ 10,542**

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	**Adjustment to Rate Year Expense**					**$ (123,522)**

Liberty Utilities (Keene)
Adjustments to Test Year
Adjustment 4
Depreciation

Line	Account	Account Number	Depreciation Rate	Plant in Service: Balance 12/31/2015	Plant in Service: Additions	Plant in Service: Balance 12/31/2016	Pro Forma: Additions Expense	Accumulated reserve as of 12/31/2016
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	**TOTAL**			$ 4,512,358	$ 177,669	$ 4,690,027	$ 253,499	$ 2,297,980
28								
29	**Pro Forma Depreciation Expense**						$ 253,499	
30	**Test Year Actual Depreciation Expense**						213,455	
31	**Adjustment**						$ 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	**Adjustment**			$ 116,470

Liberty Utilities (Keene)
Adjustments to Test Year
Adjustment 6
Property Tax

Line	Location	Parcel	Tax Based on Most Recent Invoice
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		$ (11,252)

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			$ 35,914

Liberty Utilities (Keene)
Adjustments to Test Year
Adjustment 8
Income Tax Expense - Historical Test Year

Line	Description	Reference	Amount
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	**Adjustment to Normalize Historical Test Year**		**$ (97,708)**
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			$ (84,302)	$ (300,405)
13	Tax Rate			39.41%
14	**Adjustment to Test Year at Current Rates**			**$ (118,396)**
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	FERC Account
LU CapEx - Growth	8840-1747	Growth New Main	$ 2,661,540	$ 1,600,000	367
LU CapEx - Growth	8840-1748	New Reinforcement Main for Growth	$ 2,873,330	$ 2,000,000	367
LU CapEx - Growth	8840-1749	Growth Fitting	$ 350,000	$ 350,000	375
LU CapEx - Growth	8840-1750	New Service Residential	$ 4,581,850	$ 3,600,000	380
LU CapEx - Growth	8840-1751	New Service Comm/Industrial	$ 2,773,667	$ 900,000	380
LU CapEx - Growth	8840-1752	Install Main 60psig on McElwain St, MMK	$ 275,000	$ -	367
LU CapEx - Growth	8840-1753	Install Main on Varney and Worthely and Rockland	$ 350,000	$ -	367
LU CapEx - Growth	TBD	Install Main @ Hooksett TS outlet	$ -	$ 350,000	367
LU CapEx - Growth	TBD	Install Main HDPE on E Main St, TIL @ #40 E Main St	$ -	$ 500,000	367
LU CapEx - Growth	8840-1754	Marketing & Sales	$ 150,000	$ 150,000	380
LU CapEx - Growth	8840-1761	Windham Pelham	$ 4,724,223	$ -	Excluded
LU CapEx - Growth	8840-1760	Hanover-Lebanon Franchise Expansion	$ 300,000	$ 12,000,000	367
LU CapEx - Improvement	8840-1721	Install Security Equipment - EN Facilities	$ 125,000	$ 150,000	391
LU CapEx - Improvement	TBD	Northeast Expansion		$ 200,000	367
LU CapEx - Improvement	8840-1722	Inactive Service Program	$ 75,000	$ 100,000	380
LU CapEx - Improvement	8840-1723	Main & Service Replacement City/State Construction	$ 5,200,000	$ 5,310,000	367
LU CapEx - Improvement	8840-1725	Service Replacement Fitting City/State Construction	$ 60,000	$ 60,000	380
LU CapEx - Improvement	8840-1726	LNG/LPG Capital Improvements	$ 100,000	$ 100,000	320
LU CapEx - Improvement	8840-1727	Facility Improvements & Additions - Various	$ 100,000	$ 100,000	375
LU CapEx - Improvement	8840-1728	Upgrade Hi Line - Concord to Tilton Phase 2	$ 350,000	$ 1,000,000	367
LU CapEx - Improvement	8840-1729	Pre-Code Stee Pipe Protection Program	$ 175,000	$ 325,000	367
LU CapEx - Improvement	8840-1730	IT - Software, Equipment & Infrastructure	$ 50,000	$ 100,000	303
LU CapEx - Improvement	8840-1731	Gas System Planning & Reliability	$ 500,000	$ 500,000	367
LU CapEx - Improvement	8840-1732	Gas System Control & Regulation	$ 300,000	$ 325,000	369
LU CapEx - Improvement	8840-1733	Facility Improvements & Additions - Manchester	$ 200,000	$ 200,000	391
LU CapEx - Improvement	8840-1734	Facility Improvements & Additions - Nashua	$ 100,000	$ 50,000	391
LU CapEx - Improvement	8840-1735	Facility Improvements & Additions - Tilton	$ 200,384	$ 400,000	391
LU CapEx - Improvement	8840-1736	Facility Improvements & Additions - Londonderry	$ 75,000	$ 75,000	391
LU CapEx - Improvement	8840-1737	Facility Improvements & Additions - Concord	$ 60,000	$ 15,000	391
LU CapEx - Improvement	8840-1738	IT Systems Allocations - Corporate	$ 750,000	$ 750,000	303
LU CapEx - Improvement	8840-1739	Dresser Coupling Replacement Program	$ 300,000	$ 300,000	376
LU CapEx - Improvement	8840-1740	ERP Foundation Year	$ 536,463	$ -	303
LU CapEx - Improvement	8840-1741	EAM Foundation Year	$ 536,463	$ -	303
LU CapEx - Improvement	TBD	CIS Foundation Year	$ -	$ 1,954,788	303
LU CapEx - Improvement	8840-1742	GIS Gas Upgrade	$ 118,544	$ -	303
LU CapEx - Improvement	8840-1743	GIS - One Graphic Card	$ 15,440	$ -	303
LU CapEx - Improvement	8840-1744	GIS Marketing Enhancement	$ 51,177	$ -	303
LU CapEx - Improvement	8840-1745	Mobiletech Enhancements	$ 37,054	$ -	303
LU CapEx - Improvement	8840-1746	Concord Office	$ 500,000	$ -	390
LU CapEx - Improvement	8840-1755	Motorized Gate for Concord Plant	$ 55,000	$ -	375
LU CapEx - Improvement	8840-1756	Nashua Meter Building Repointing	$ 150,000	$ -	375
LU CapEx - Improvement	8840-1757	CNG Fast Fill Station for Manchester and Tilton Yards	$ 1,920,000	$ -	320
LU CapEx - Improvement	8840-1758	Manchester Solar Install	$ 190,000	$ -	380
LU CapEx - Improvement	8840-1759	Paving Manchester Yard	$ 900,000	$ -	375
LU CapEx - Improvement	TBD	Paving Nashua Yard	$ -	$ 600,000	375
LU CapEx - Improvement	8840-1762	Tilton Office Refresh	$ 600,000	$ -	390
LU CapEx - Improvement	8840-1763	Manchester Kitchen Refresh	$ 35,000	$ -	390
LU CapEx - Improvement	8840-1764	Supplemental AC for Londonderry (Dispatch/Training Rms)	$ 21,000	$ -	390
LU CapEx - Improvement	8840-1765	Tilton Yard Shelving Replacement	$ 8,662	$ -	390
LU CapEx - Improvement	8840-1766	Chestnut Street, Nashua Regulator Station Replacement	$ 325,000	$ -	378
LU CapEx - Improvement	8840-1769	Laconia Phase II	$ 850,000	$ -	367
LU CapEx - Improvement	8840-1770	Daniel Webster Highway	$ 650,000	$ -	367
LU CapEx - Improvement	8840-C18800	Upgrade Hi Line - Concord to Tilton Phase 1	$ 700,000	$ -	367
LU CapEx - Replenishment	8840-1701	Reserve for Unidenfitied Mandated/Growth Projects	$ 3,139,334	$ 8,574,000	367
LU CapEx - Replenishment	8840-1702	Meter Protection Program	$ 50,000	$ 100,000	381
LU CapEx - Replenishment	8840-1703	Cathodic Protection Program	$ 750,000	$ 775,000	367
LU CapEx - Replenishment	8840-1704	Replacement Services Random (Non Leaks)	$ 490,000	$ 500,000	380
LU CapEx - Replenishment	8840-1705	Replacement Services Random (Due to Leaks)	$ 300,000	$ 310,000	380
LU CapEx - Replenishment	8840-1706	Meter Work Project (Changes)	$ 150,000	$ 200,000	381
LU CapEx - Replenishment	8840-1707	Meter Work Project (Meter Purchases)	$ 1,300,000	$ 1,339,000	381
LU CapEx - Replenishment	8840-1708	Corrosion & Miscellaneous Fitting	$ 100,000	$ 100,000	367
LU CapEx - Replenishment	8840-1709	Valve Installation/Replacement	$ 50,000	$ 50,000	367
LU CapEx - Replenishment	8840-1710	Leak Repairs	$ 250,000	$ 250,000	367
LU CapEx - Replenishment	8840-1711	Main & Service Replacement LPP	$ 17,300,000	$ 17,819,000	Excluded
LU CapEx - Replenishment	8840-1713	Main Replacement Fitting LPP	$ 200,000	$ 200,000	367
LU CapEx - Replenishment	8840-1714	K Meter Replacement Program	$ 100,000	$ 1,300,000	381
LU CapEx - Replenishment	8840-1715	Aldyl-A Replacement Program	$ 550,000	$ 500,000	367
LU CapEx - Replenishment	8840-1716	Main Replacement Reactive	$ 100,000	$ 200,000	367
LU CapEx - Replenishment	8840-1717	Dispatch and Control Center	$ 10,000	$ 10,000	375
LU CapEx - Replenishment	8840-1718	Purchase Misc Capital Equipment & Tools	$ 175,000	$ 200,000	394
LU CapEx - Replenishment	8840-1719	Transportation Fleet and Equipment Purchases	$ 1,978,000	$ 500,000	392
LU CapEx - Replenishment	8840-1720	SCADA Capital Improvements	$ 10,000	$ 5,000	303
LU CapEx - Replenishment	8840-1767	Replace Mueller Stopping Equipment w/ TD Williamson	$ 500,000	$ -	367
			$ 63,462,130	$ 66,996,788	

Docket No. DG 17-048
Attachment DSB/DSD-2
Schedule RR-K-3-08
Page 48 of 83

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		
TOTAL		481,527,563		
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
Total		**0**				**6,359,035**

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)
Total		**(73,700,242)**				**(79,581,891)**

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)

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	GJ	ABOYNTON	MCARROZZELLA
525523	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	GJ	ABOYNTON	MCARROZZELLA
546451	Financial	4/30/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	68	0	68.00		Clearing entry's		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
544421	Purchasing	4/30/2016	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	176.13	0	176.13	8810-LIBCAN	LIBERTY UTILITIES CA	Intercompany charges	JC13761	PMTRX	DYNSA	SBILLECI
566337	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	GJ	ABOYNTON	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	GJ	ABOYNTON	TSANDERSON
653249	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	GJ	ABOYNTON	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 Benefits & Tax	GJ	ABOYNTON	TSANDERSON
							30,490.50							
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	GJ	ABOYNTON	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	GJ	ABOYNTON	MCARROZZELLA
525523	Financial	3/31/2016	8840-2-0000-69-5043-9262	ESPP Expense	1,314.32	0	1,314.32		Clearing entry's		Clear PR Taxes & Benef	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	MCARROZZELLA
585586	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	TSANDERSON
653249	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	MCARROZZELLA
525523	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	MCARROZZELLA
585586	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	TSANDERSON
653249	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	TSANDERSON
							38,014.12							
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	GJ	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	GJ	ABOYNTON	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	GJ	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	GJ	ABOYNTON	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	GJ	SBILLECI	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 Pensic	GJ	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 Pens	GJ	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 Janaury Pensio	GJ	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	GJ	SBILLECI	MCARROZZELLA
525617	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	GJ	ABOYNTON	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	GJ	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	GJ	ABOYNTON	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	GJ	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	GJ	ABOYNTON	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	GJ	MCARROZZELLA	MCARROZZELLA
585508	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	GJ	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	GJ	ABOYNTON	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	GJ	SBILLECI	TSANDERSON
600525	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		Clear Keene Benefits	GJ	ABOYNTON	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	GJ	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	GJ	ABOYNTON	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	GJ	TSANDERSON	TSANDERSON
636272	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	GJ	ABOYNTON	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	GJ	TSANDERSON	TSANDERSON
653257	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	GJ	ABOYNTON	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	GJ	TSANDERSON	TSANDERSON
669614	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	GJ	ABOYNTON	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	GJ	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	GJ	ABOYNTON	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	GJ	TERESAS	DVANDERWYK
							1,685,313.84							
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	GJ	ABOYNTON	MCARROZZELLA
585586	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	TSANDERSON
							3,244.50							
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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	MCARROZZELLA
525523	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	GJ	ABOYNTON	MCARROZZELLA
525617	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	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	GJ	ABOYNTON	MCARROZZELLA
585586	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	GJ	ABOYNTON	MCARROZZELLA
585615	Financial	6/30/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
600515	Financial	7/31/2016	8840-2-0000-69-5043-9269	401K Match	72,860.14	0	72,860.14		Energy North Clearing entries debits Credit are		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
600525	Financial	7/31/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Clear Keene Benefits	GJ	ABOYNTON	TSANDERSON
619411	Financial	8/31/2016	8840-2-0000-69-5043-9269	401K Match	51,702.17	0	51,702.17		Energy North Clearing entries debits Credit are		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
619461	Financial	8/31/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Keene Benefits	GJ	ABOYNTON	TSANDERSON
636143	Financial	9/30/2016	8840-2-0000-69-5043-9269	401K Match	55,949.00	0	55,949.00		Energy North Clearing entries debits Credit are		Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON
636272	Financial	9/30/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Clear Keene Benefits	GJ	ABOYNTON	TSANDERSON
653249	Financial	10/31/2016	8840-2-0000-69-5043-9269	401K Match	49,829.53	0	49,829.53		Energy North Clearing entries debits Credit are		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
653257	Financial	10/31/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Clear Keene Benefits	GJ	ABOYNTON	TSANDERSON
669598	Financial	11/30/2016	8840-2-0000-69-5043-9269	401K Match	49,857.69	0	49,857.69		Energy North Clearing entries debits Credit are		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
669614	Financial	11/30/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Keene Benefits	GJ	ABOYNTON	TSANDERSON
690147	Financial	12/31/2016	8840-2-0000-69-5043-9269	401K Match	111,778.23	0	111,778.23		Energy North Clearing entries debits Credit are		Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON
690176	Financial	12/31/2016	8840-2-0000-69-5043-9269	401K Match	0	1,255.00	(1,255.00)		Energy North Clearing entries debits Credit are		Keene Benefits	GJ	ABOYNTON	TSANDERSON
							733,219.09							
487663	Financial	1/31/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
487663	Financial	1/31/2016	8840-2-0000-69-5044-9260	Group Benefits	274,303.36	0	274,303.36		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
487770	Financial	1/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
488436	Financial	1/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	5,938.52	(5,938.52)		Reclassed to EE Jobs (	Group Benefits	EE Benefit reclass to Jo	GJ	DYNSA	MCARROZZELLA
504503	Financial	2/28/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,012.95	(6,012.95)		Reclassed to EE Jobs (	Group Benefits	EE Benefit reclass to Jo	GJ	DYNSA	MCARROZZELLA
504373	Financial	2/29/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
504373	Financial	2/29/2016	8840-2-0000-69-5044-9260	Group Benefits	289,314.90	0	289,314.90		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
504455	Financial	2/29/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
524964	Financial	3/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,312.68	(6,312.68)		Reclassed to EE Jobs (	Group Benefits	EE Benefit reclass to Jo	GJ	DYNSA	MCARROZZELLA
525523	Financial	3/31/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
525523	Financial	3/31/2016	8840-2-0000-69-5044-9260	Group Benefits	301,458.88	0	301,458.88		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
525617	Financial	3/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
545568	Financial	4/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,308.73	(6,308.73)		Reclassed to EE Jobs (	Group Benefits	EE Benefit reclass to Jo	GJ	DYNSA	MCARROZZELLA
546451	Financial	4/30/2016	8840-2-0000-69-5044-9260	Group Benefits	292,784.96	0	292,784.96		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
546458	Financial	4/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
565735	Financial	5/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,308.73	(6,308.73)		Reclassed to EE Jobs (	EE Benefit Reclass	EE Benefit Reclass	GJ	DYNSA	MCARROZZELLA
566337	Financial	5/31/2016	8840-2-0000-69-5044-9260	Group Benefits	1,163.06	0	1,163.06		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
566337	Financial	5/31/2016	8840-2-0000-69-5044-9260	Group Benefits	174,309.07	0	174,309.07		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
566373	Financial	5/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
566524	Financial	5/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	3,505.61	(3,505.61)		Clearing Entries		Clear Health Services	GJ	ABOYNTON	MCARROZZELLA
566527	Financial	5/31/2016	8840-2-0000-69-5044-9260	Group Benefits	132,446.22	0	132,446.22		Clearing Entries		Clear Group Benefits	GJ	ABOYNTON	MCARROZZELLA
585129	Financial	6/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,317.03	(6,317.03)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit and Taxes	GJ	DYNSA	MCARROZZELLA
585586	Financial	6/30/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
585586	Financial	6/30/2016	8840-2-0000-69-5044-9260	Group Benefits	281,637.09	0	281,637.09		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	MCARROZZELLA
585615	Financial	6/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	MCARROZZELLA
600515	Financial	7/31/2016	8840-2-0000-69-5044-9260	Group Benefits	872.3	0	872.30		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
600515	Financial	7/31/2016	8840-2-0000-69-5044-9260	Group Benefits	277,628.56	0	277,628.56		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
600525	Financial	7/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,689.84	(14,689.84)		Reclassed to Keene		Clear Keene Benefits	GJ	ABOYNTON	TSANDERSON
600757	Financial	7/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,346.96	(6,346.96)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit and Taxes	GJ	DYNSA	TSANDERSON
603886	Financial	8/10/2016	8840-2-0000-69-5044-9260	Group Benefits	0	3,061.26	(3,061.26)		Clearing Entries		Reclass Health Svc	GJ	ABOYNTON	TSANDERSON
619183	Financial	8/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,621.82	(6,621.82)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit and Taxes	GJ	DYNSA	TSANDERSON
619411	Financial	8/31/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
619411	Financial	8/31/2016	8840-2-0000-69-5044-9260	Group Benefits	298,639.40	0	298,639.40		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
619461	Financial	8/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Keene Benefits	GJ	ABOYNTON	TSANDERSON
633438	Financial	9/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,621.82	(6,621.82)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit and Taxes	GJ	DYNSA	TSANDERSON
636143	Financial	9/30/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON
636143	Financial	9/30/2016	8840-2-0000-69-5044-9260	Group Benefits	286,310.04	0	286,310.04		Clearing Entries		Clear PR Benefits & Tax	GJ	ABOYNTON	TSANDERSON
636272	Financial	9/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Clear Keene Benefits	GJ	ABOYNTON	TSANDERSON
636445	Financial	9/30/2016	8840-2-0000-69-5044-9260	Group Benefits	433.33	0	433.33		Clearing Entries		Payroll and benefit clea	GJ	SBILLECI	TSANDERSON
636445	Financial	10/1/2016	8840-2-0000-69-5044-9260	Group Benefits	0	433.33	(433.33)		Clearing Entries		Payroll and benefit clea	GJ	SBILLECI	TSANDERSON
653210	Financial	10/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,621.82	(6,621.82)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit and Taxes	GJ	DYNSA	TSANDERSON
653249	Financial	10/31/2016	8840-2-0000-69-5044-9260	Group Benefits	581.53	0	581.53		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
653249	Financial	10/31/2016	8840-2-0000-69-5044-9260	Group Benefits	270,914.45	0	270,914.45		Clearing Entries		Clear PR Taxes & Benef	GJ	ABOYNTON	TSANDERSON
653257	Financial	10/31/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed to Keene		Clear Keene Benefits	GJ	ABOYNTON	TSANDERSON
667027	Financial	11/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	6,621.82	(6,621.82)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit and Taxes	GJ	DYNSA	TSANDERSON

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
669614	Financial	11/30/2016	8840-2-0000-69-5044-9260	Group Benefits	0	14,085.62	(14,085.62)		Reclassed 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)		Reclassed to EE Jobs (Part of LDAC's) Reclassed		EE Benefit 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)		Reclassed 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 accour	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 Trx 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
566524	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 OPEE	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 J	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 OPE	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
653249	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 %
Benefits				
Group Benefits	3,195,632.18			
Group Life	6,337.81			
Opt-Out Credit	38,014.12			
401K Match	733,219.09			
Subtotal, Benefits	**3,973,203.20**	**4,526,461.85**	**553,258.65**	
Pension & OPEB				
Pension	1,685,313.84	935,900.84	(749,413.00)	
FAS 106 (Retiree Health Care)	624,961.52	602,409.52	(22,552.00)	
Subtotal, Pension & OPEB	**2,310,275.36**	**1,538,310.36**	**(771,965.00)**	
Other				
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)	
Subtotal, Other	**54,579.19**	-	**(54,579.19)**	
Total	**6,338,057.75**	**6,064,772.21**	**(273,285.54)**	
Capitalization rate			28.50%	
Adjustment			(195,398)	

ENERGY NORTH
FIXED ASSETS ADDITION & ADJ 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 Broke Brdg CCD	8840-1060	1/1/2016	(4,102,572.40)	CONCORD	Training Ctr 14 Broke 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
8840-0001003946	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
8840-0001003788	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
8840-0001003048	1	74 RUMFORD ST, CCD	8840-1060	1/1/2016	(0.79)	Concord	74 RUMFORD ST, CCD	New	Personal	8840-3800		380
8840-0001004306	1	35 SEMINOLE DR, NAS	8840-1060	1/1/2016	(1,093.14)	Nashua	35 SEMINOLE DR, NAS	New	Personal	8840-3800		380
8840-0001004133	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
8840-0001004408	1	36 PALOMINO LN BFD	8840-1060	1/1/2016	(644.09)	Bedford	36 PALOMINO LN BFD	New	Personal	8840-3800		380
8840-0001002918	1	47 S RIVER RD, BFD	8840-1060	1/1/2016	(278.65)	Bedford	47 S RIVER RD, BFD	New	Personal	8840-3800		380
8840-0001000866	1	37 PELHAM RD, HUD	8840-1060	1/1/2016	(11.27)	Hudson	37 PELHAM RD, HUD	New	Personal	8840-3800		380
8840-0001002816	1	6-69 LEYBRIDGE DR, HUD	8840-1060	1/1/2016	(338.74)	Hudson	6-69 LEYBRIDGE DR, HUD	New	Personal	8840-3800		380
8840-0001002817	1	6-70 LEYBRIDGE DR, HUD	8840-1060	1/1/2016	(398.98)	Hudson	6-70 LEYBRIDGE DR, HUD	New	Personal	8840-3800		380
8840-0001002825	1	6-78 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(102.15)	Hudson	6-78 WEYMOUTH CT, HUD	New	Personal	8840-3800		380
8840-0001002809	1	6-62 WICKFORD LN, HUD	8840-1060	1/1/2016	(102.15)	Hudson	6-62 WICKFORD LN, HUD	New	Personal	8840-3800		380
8840-0001004069	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
8840-0001003917	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
8840-0001003846	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
8840-0001004127	1	BLG 1 HIDDEN OAK WY, MNC SVC 1	8840-1060	1/1/2016	(381.43)	Manchester	BLG 1 HIDDEN OAK WY, MNC SVC 1	New	Personal	8840-3800		380
8840-0001004137	1	BLG 1 HIDDEN OAK WY, MNC SVC 2	8840-1060	1/1/2016	(381.44)	Manchester	BLG 1 HIDDEN OAK WY, MNC SVC 2	New	Personal	8840-3800		380
8840-0001004319	1	12 DAWN AV, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	12 DAWN AV, MMK	New	Personal	8840-3800		380
8840-0001004320	1	14 DAWN AV, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	14 DAWN AV, MMK	New	Personal	8840-3800		380
8840-0001004323	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
8840-0001004325	1	7 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	7 SUNSET DR, MMK	New	Personal	8840-3800		380
8840-0001004328	1	12 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	12 SUNSET DR, MMK	New	Personal	8840-3800		380
8840-0001004326	1	8 SUNSET DR, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	8 SUNSET DR, MMK	New	Personal	8840-3800		380
8840-0001004321	1	18 DAWN AV, MMK	8840-1060	1/1/2016	(644.08)	Merrimack	18 DAWN AV, MMK	New	Personal	8840-3800		380
8840-0001000225	1	552 UNION AV, LAC	8840-1060	1/1/2016	(13,499.05)	Laconia	552 UNION AV, LAC	New	Personal	8840-3800		380
8840-0001001492	1	75 BRODY LN, HUD, CLUBHOUSE	8840-1060	1/1/2016	(750.42)	Hudson	75 BRODY LN, HUD, CLUBHOUSE	New	Personal	8840-3800		380
8840-0001003186	1	40 THORNDIKE ST, CCD	8840-1060	1/1/2016	(2,802.27)	Concord	40 THORNDIKE ST, CCD	New	Personal	8840-3800		380
8840-0001003916	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
8840-0001004003	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
8840-0001004324	1	5 SUNSET DR, MMK	8840-1060	1/1/2016	(1,291.92)	Merrimack	5 SUNSET DR, MMK	New	Personal	8840-3800		380
8840-0001004520	1	519 MAST RD GOF	8840-1060	1/1/2016	(10,355.20)	Goffstown	519 MAST RD GOF	New	Personal	8840-3800		380
8840-0001004567	1	135 APPLECREST RD MNC	8840-1060	1/1/2016	(10,304.99)	Manchester	135 APPLECREST RD MNC	New	Personal	8840-3800		380
8840-0001004673	1	6 QUEEN ST, BSC	8840-1060	1/1/2016	(7,729.30)	Boscawen	6 QUEEN ST, BSC	New	Personal	8840-3800		380
8840-0001004700	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
8840-0001004701	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
8840-0001000099	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
8840-0001003089	1	4 JORDAN AV, CCD	8840-1060	1/1/2016	(2,250.15)	Concord	4 JORDAN AV, CCD	New	Personal	8840-3800		380
8840-0001003180	1	32 THORNDIKE ST, CCD	8840-1060	1/1/2016	(800.77)	Concord	32 THORNDIKE ST, CCD	New	Personal	8840-3800		380
8840-0001003382	1	375 PEARL ST, MNC	8840-1060	1/1/2016	(382.62)	Manchester	375 PEARL ST, MNC	New	Personal	8840-3800		380
8840-0001004106	1	47 TIFFANY CIR, HUD UNIT 28	8840-1060	1/1/2016	(2,245.81)	Hudson	47 TIFFANY CIR, HUD UNIT 28	New	Personal	8840-3800		380
8840-0001004161	1	10 CORPORATE DR BFD	8840-1060	1/1/2016	(617.03)	Bedford	10 CORPORATE DR BFD	New	Personal	8840-3800		380
8840-0001004312	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
8840-0001004322	1	19 DAWN AV, MMK	8840-1060	1/1/2016	(1,390.94)	Merrimack	19 DAWN AV, MMK	New	Personal	8840-3800		380
8840-0001004329	1	14 SUNSET DR, MMK	8840-1060	1/1/2016	(990.58)	Merrimack	14 SUNSET DR, MMK	New	Personal	8840-3800		380
8840-0001004371	1	3 SUNSET DR, MMK	8840-1060	1/1/2016	(644.09)	Merrimack	3 SUNSET DR, MMK	New	Personal	8840-3800		380
8840-0001004591	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
8840-0001004619	1	18 SCHOOL ST, FKN	8840-1060	1/1/2016	(5,021.17)	Franklin	18 SCHOOL ST, FKN	New	Personal	8840-3800		380
8840-0001004628	1	64 UNDERHILL ST NAS	8840-1060	1/1/2016	(1,650.22)	Nashua	64 UNDERHILL ST NAS	New	Personal	8840-3800		380
8840-0001004629	1	66 UNDERHILL ST NAS	8840-1060	1/1/2016	(2,349.73)	Nashua	66 UNDERHILL ST NAS	New	Personal	8840-3800		380
8840-0001004641	1	S MAIN ST CCD	8840-1060	1/1/2016	(32,250.43)	Concord	S MAIN ST CCD	New	Personal	8840-3670		367
8840-0001004682	1	2 CORNELL ST, CCD	8840-1060	1/1/2016	(8,015.75)	Concord	2 CORNELL ST, CCD	New	Personal	8840-3800		380
8840-0001004703	1	17 SOUTH AV, DER BLDG D	8840-1060	1/1/2016	(1,203.91)	Derry	17 SOUTH AV, DER BLDG D	New	Personal	8840-3800		380
8840-0001004750	1	17 DAWN AV MMK	8840-1060	1/1/2016	(1,064.21)	Merrimack	17 DAWN AV MMK	New	Personal	8840-3800		380
8840-0001004775	1	23 OLD NASHUA RD AMH	8840-1060	1/1/2016	(367.59)	Amherst	23 OLD NASHUA RD AMH	New	Personal	8840-3670		367
8840-0001000087	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
8840-0001000126	1	24 QUARRY RD, LON	8840-1060	1/1/2016	(1,861.12)	Londonderry	24 QUARRY RD, LON	New	Personal	8840-3800		380
8840-0001000862	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
8840-0001004238	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
8840-0001004301	1	45 CAMBRIDGE DR NAS	8840-1060	1/1/2016	(424.24)	Merrimack	45 CAMBRIDGE DR NAS	New	Personal	8840-3800		380
8840-0001004497	1	6 SMITH LN, LON	8840-1060	1/1/2016	(5,561.78)	Londonderry	6 SMITH LN, LON	New	Personal	8840-3670		367
8840-0001004782	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,MNC	8840-1060	1/1/2016	(3,240.20)	Manchester	255 PLEASANT POND WY,MNC	New	Personal	8840-3800		380
8840-0001003190	1	50 THORNDIKE ST, CCD	8840-1060	1/1/2016	(3,057.84)	Concord	50 THORNDIKE ST, CCD	New	Personal	8840-3800		380
8840-0001003192	1	55 THORNDIKE ST, CCD	8840-1060	1/1/2016	(476.30)	Concord	55 THORNDIKE ST, CCD	New	Personal	8840-3800		380
8840-0001003594	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
8840-0001004041	1	1 PUTNAM RD, HUD	8840-1060	1/1/2016	(2,367.22)	Hudson	1 PUTNAM RD, HUD	New	Personal	8840-3800		380
8840-0001004488	1	55 OLD BEDFORD RD, BFD	8840-1060	1/1/2016	(59,422.52)	Bedford	55 OLD BEDFORD RD, BFD	New	Personal	8840-3670		367
8840-0001004570	1	573 HANOVER ST MNC	8840-1060	1/1/2016	(15,887.87)	Manchester	573 HANOVER ST MNC	New	Personal	8840-3800		380
8840-0001004648	1	58 LYFORD ST LAC	8840-1060	1/1/2016	(2,431.72)	Laconia	58 LYFORD ST LAC	New	Personal	8840-3800		380
8840-0001004653	1	0 ANDOVER DOWN NAS GENERATOR	8840-1060	1/1/2016	(1,687.70)	Nashua	0 ANDOVER DOWN NAS GENERATOR	New	Personal	8840-3800		380
8840-0001004663	1	9 VETERANS RD, AMH	8840-1060	1/1/2016	(1,698.71)	Amherst	9 VETERANS RD, AMH	New	Personal	8840-3800		380
8840-0001004704	1	6 HOLMES AV, NFD	8840-1060	1/1/2016	(4,773.39)	Northfield	6 HOLMES AV, NFD	New	Personal	8840-3800		380
8840-0001000085	1	31 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(2,766.05)	Londonderry	31 BLACK FOREST CIR, LON	New	Personal	8840-3800		380
8840-0001000089	1	23 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(1,913.62)	Londonderry	23 BLACK FOREST CIR, LON	New	Personal	8840-3800		380
8840-0001003789	1	89 ESSEX ST, MNC	8840-1060	1/1/2016	(6,639.35)	Manchester	89 ESSEX ST, MNC	New	Personal	8840-3800		380
8840-0001004528	1	165 BLUCHER ST MNC	8840-1060	1/1/2016	(7,352.26)	Manchester	165 BLUCHER ST MNC	New	Personal	8840-3800		380
8840-0001004707	1	1029 UNION ST, MNC	8840-1060	1/1/2016	(4,049.79)	Manchester	1029 UNION ST, MNC	New	Personal	8840-3800		380
8840-0001004718	1	159 MANNING ST MNC	8840-1060	1/1/2016	(6,431.59)	Manchester	159 MANNING ST MNC	New	Personal	8840-3800		380
8840-0001004746	1	31 KNOX RD BOW	8840-1060	1/1/2016	(8,924.01)	Bow	31 KNOX RD BOW	New	Personal	8840-3800		380
8840-0001001685	1	12 TY LANE, PEN	8840-1060	1/1/2016	(2,232.70)	Penacook	12 TY LANE, PEN	New	Personal	8840-3800		380
8840-0001004478	1	243 ALEXANDRE DR MNC	8840-1060	1/1/2016	(14,660.25)	Manchester	243 ALEXANDRE DR MNC	New	Personal	8840-3800		380
8840-0001004652	1	213 S MAIN ST FKN	8840-1060	1/1/2016	(10,106.14)	Franklin	213 S MAIN ST FKN	New	Personal	8840-3800		380
8840-0001004683	1	43 TECHNOLOGY DR, BFD	8840-1060	1/1/2016	(16,107.92)	Bedford	43 TECHNOLOGY DR, BFD	New	Personal	8840-3670		367
8840-0001004688	1	825 S BEECH ST, MNC	8840-1060	1/1/2016	(6,773.02)	Manchester	825 S BEECH ST, MNC	New	Personal	8840-3800		380
8840-0001004713	1	144 JEWETT ST, MNC	8840-1060	1/1/2016	(5,809.57)	Manchester	144 JEWETT ST, MNC	New	Personal	8840-3800		380
8840-0001004722	1	45 EVERETT ST MNC	8840-1060	1/1/2016	(2,902.58)	Manchester	45 EVERETT ST MNC	New	Personal	8840-3800		380
8840-0001002820	1	6-73 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(513.17)	Hudson	6-73 WEYMOUTH CT, HUD	New	Personal	8840-3800		380
8840-0001002823	1	6-76 WEYMOUTH CT, HUD	8840-1060	1/1/2016	(361.84)	Hudson	6-76 WEYMOUTH CT, HUD	New	Personal	8840-3800		380
8840-0001003088	1	3 JORDAN AV, CCD	8840-1060	1/1/2016	(2,391.16)	Concord	3 JORDAN AV, CCD	New	Personal	8840-3800		380
8840-0001004196	1	UNIVERSITY CIR, HOK PHASE 2A	8840-1060	1/1/2016	(22,029.75)	Hooksett	UNIVERSITY CIR, HOK PHASE 2A	New	Personal	8840-3670		367
8840-0001004372	1	427 DANIEL WEBSTER HWY, MMK	8840-1060	1/1/2016	(869.63)	Merrimack	427 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3670		367
8840-0001004618	1	5 EVANS CT, FKN	8840-1060	1/1/2016	(6,582.45)	Franklin	5 EVANS CT, FKN	New	Personal	8840-3800		380
8840-0001002885	1	59 HIGHLAND ST, HUD	8840-1060	1/1/2016	(1,236.07)	Hudson	59 HIGHLAND ST, HUD	New	Personal	8840-3800		380
8840-0001002802	1	WEYMOUTH CT, HUD	8840-1060	1/1/2016	(467.35)	Hudson	WEYMOUTH CT, HUD	New	Personal	8840-3670		367
8840-0001004373	1	427 DANIEL WEBSTER, MMK 1&2	8840-1060	1/1/2016	(991.23)	Merrimack	427 DANIEL WEBSTER, MMK 1&2	New	Personal	8840-3800		380
8840-0001004532	1	254 ALSACE ST MNC	8840-1060	1/1/2016	(12,611.65)	Manchester	254 ALSACE ST MNC	New	Personal	8840-3800		380
8840-0001004555	1	952 954 UNION ST MNC	8840-1060	1/1/2016	(6,469.62)	Manchester	952 954 UNION ST MNC	New	Personal	8840-3800		380
8840-0001004556	1	2 OLDE BEDFORD WY BFD (RESTURA	8840-1060	1/1/2016	(921.52)	Bedford	2 OLDE BEDFORD WY BFD (RESTURA	New	Personal	8840-3800		380
8840-0001004741	1	6 LANTERN LN CCD	8840-1060	1/1/2016	(4,793.29)	Concord	6 LANTERN LN CCD	New	Personal	8840-3800		380
8840-0001004747	1	28 FAIRFIELD DR CCD	8840-1060	1/1/2016	(4,225.25)	Concord	28 FAIRFIELD DR CCD	New	Personal	8840-3800		380
8840-0001004764	1	379 BELMONT RD, LAC - AUTO	8840-1060	1/1/2016	(3,467.49)	Laconia	379 BELMONT RD, LAC - AUTO	New	Personal	8840-3800		380
8840-0001004768	1	504 PICKERING ST MNC	8840-1060	1/1/2016	(2,691.59)	Manchester	504 PICKERING ST MNC	New	Personal	8840-3800		380
8840-0001004539	1	290 W RIVER RD, HOK UNIT 1	8840-1060	1/1/2016	(405.13)	Hooksett	290 W RIVER RD, HOK UNIT 1	New	Personal	8840-3800		380
8840-0001004541	1	290 W RIVER RD, HOK UNIT 3	8840-1060	1/1/2016	(405.13)	Hooksett	290 W RIVER RD, HOK UNIT 3	New	Personal	8840-3800		380
8840-0001004543	1	290 W RIVER RD, HOK UNIT 5	8840-1060	1/1/2016	(405.13)	Hooksett	290 W RIVER RD, HOK UNIT 5	New	Personal	8840-3800		380
8840-0001004549	1	343 PEMBROKE ST PEM	8840-1060	1/1/2016	(1,460.53)	Pembroke	343 PEMBROKE ST PEM	New	Personal	8840-3800		380
8840-0001004557	1	2 OLDE BEDFORD WY (INN)	8840-1060	1/1/2016	(1,309.35)	Bedford	2 OLDE BEDFORD WY (INN)	New	Personal	8840-3800		380
8840-0001004558	1	2 OLDE BEDFORD WY (SMITTEN)	8840-1060	1/1/2016	(946.23)	Bedford	2 OLDE BEDFORD WY (SMITTEN)	New	Personal	8840-3800		380
8840-0001004597	1	417 MAIN DUNSTABLE RD, NAS	8840-1060	1/1/2016	(2,867.18)	Nashua	417 MAIN DUNSTABLE RD, NAS	New	Personal	8840-3800		380
8840-0001004640	1	219 SEAMES DR MNC	8840-1060	1/1/2016	(3,921.95)	Manchester	219 SEAMES DR MNC	New	Personal	8840-3800		380
8840-0001004699	1	17 SOUTH AV, DER	8840-1060	1/1/2016	(4,716.26)	Derry	17 SOUTH AV, DER	New	Personal	8840-3670		367
8840-0001004757	1	72 LANDING LN LAC	8840-1060	1/1/2016	(3,897.24)	Laconia	72 LANDING LN LAC	New	Personal	8840-3800		380
8840-0001004802	1	8 WEBSTER ST, NAS	8840-1060	1/1/2016	(3,230.45)	Nashua	8 WEBSTER ST, NAS	New	Personal	8840-3670		367
8840-0001001425	1	31 LEGACY DR, NAS	8840-1060	1/1/2016	(1,190.70)	Nashua	31 LEGACY DR, NAS	New	Personal	8840-3800		380
8840-0001004560	1	14 OLDE BEDFORD WY BFD #1	8840-1060	1/1/2016	(405.13)	Bedford	14 OLDE BEDFORD WY BFD #1	New	Personal	8840-3800		380
8840-0001004681	1	3 SARAH DR, MMK	8840-1060	1/1/2016	(1,827.45)	Merrimack	3 SARAH DR, MMK	New	Personal	8840-3800		380
8840-0001004760	1	5 PISCATAQUA RD CCD	8840-1060	1/1/2016	(5,298.29)	Concord	5 PISCATAQUA RD CCD	New	Personal	8840-3800		380
8840-0001004771	1	14 ACADEMY ST TIL	8840-1060	1/1/2016	(6,528.99)	Tilton	14 ACADEMY ST TIL	New	Personal	8840-3800		380
8840-791898	1	1-44 WHITNEY ST, NAS, SALEM ST	8840-1060	1/1/2016	(89,497.94)	Nashua	1-44 WHITNEY ST, NAS, SALEM ST	New	Personal	8840-3670		367
8840-0001003104	1	175 SOUTH ST, CCD	8840-1060	1/1/2016	(2,751.97)	Concord	175 SOUTH ST, CCD	New	Personal	8840-3800		380

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	(12,982.73)	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	105 CENTRE ST CCD	8840-1060	1/1/2016	(7,749.02)	Concord	105 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	(3,078.66)	Milford	6 W MEADOW CT, MFD	New	Personal	8840-3800		380
8840-0001004689	1	3 SHORE VIEW DR, BOW	8840-1060	1/1/2016	(5,214.48)	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	(754.16)	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	(2,614.23)	Nashua	180 HARRIS RD NAS	New	Personal	8840-3800		380
8840-0001004791	1	50 RIDGEWOOD DR BOW	8840-1060	1/1/2016	(6,296.67)	Bow	50 RIDGEWOOD DR BOW	New	Personal	8840-3800		380
8840-0001004800	1	30 PARK ST CCD	8840-1060	1/1/2016	(4,933.97)	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 MORNINGSIDE DR LAC	8840-1060	1/1/2016	(4,267.34)	Laconia	155 MORNINGSIDE 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	(7,083.20)	Allenstown	34-36 SCHOOL ST, ALN	New	Personal	8840-3800		380
8840-0001000086	1	29 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(2,260.99)	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
8840-0001000090	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 L87	8840-1060	1/1/2016	(2,342.53)	Londonderry	26 QUARRY RD, LON L87	New	Personal	8840-3800		380
8840-0001003876	1	15 WINDSWEPT RD, MNC LOT 2-1	8840-1060	1/1/2016	(2,327.06)	Manchester	15 WINDSWEPT RD, MNC LOT 2-1	New	Personal	8840-3800		380
8840-0001003887	1	68 WINDSWEPT RD, MNC LOT 2-28	8840-1060	1/1/2016	(2,516.62)	Manchester	68 WINDSWEPT RD, MNC LOT 2-28	New	Personal	8840-3800		380
8840-0001003888	1	74 WINDSWEPT RD, MNC LOT 2-27	8840-1060	1/1/2016	(2,516.62)	Manchester	74 WINDSWEPT 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, MNC	8840-1060	1/1/2016	(462.96)	Manchester	503 RIVER RD, MNC	New	Personal	8840-3800		380
8840-0001004087	1	9 TIFFANY CIR, HUD UNIT 13	8840-1060	1/1/2016	(2,489.23)	Hudson	9 TIFFANY CIR, HUD UNIT 13	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	(1,924.75)	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	26 HIGHLAND ST, HOK	8840-1060	1/1/2016	(3,378.65)	Hooksett	26 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	237 MASSABESIC ST, MNC	8840-1060	1/1/2016	(37.20)	Manchester	237 MASSABESIC ST, MNC	New	Personal	8840-3800		380
8840-0001004561	1	14 OLDE BEDFORD WY BFD #2	8840-1060	1/1/2016	(405.13)	Bedford	14 OLDE BEDFORD WY BFD #2	New	Personal	8840-3800		380
8840-0001004637	1	5 CHASE ST HOK	8840-1060	1/1/2016	(2,991.19)	Hooksett	5 CHASE ST HOK	New	Personal	8840-3800		380
8840-0001003466	1	55 READEY ST, MNC	8840-1060	1/1/2016	(2,315.77)	Manchester	55 READEY ST, MNC	New	Personal	8840-3800		380
8840-0001003712	1	453 MAPLE ST MNC	8840-1060	1/1/2016	(67.16)	Manchester	453 MAPLE ST MNC	New	Personal	8840-3800		380
8840-0001004511	1	51 SCARBOROUGH LN, MFD - SVC	8840-1060	1/1/2016	(457.27)	Milford	51 SCARBOROUGH LN, MFD - SVC	New	Personal	8840-3800		380
8840-0001004524	1	51 ELIZABETH AV MNC	8840-1060	1/1/2016	(1,157.33)	Manchester	51 ELIZABETH AV MNC	New	Personal	8840-3800		380
8840-0001004783	1	15 KATHY DR, NAS	8840-1060	1/1/2016	(1,234.78)	Nashua	15 KATHY DR, NAS	New	Personal	8840-3800		380
8840-0001004787	1	178 NORTH ST MNC	8840-1060	1/1/2016	(5,394.97)	Manchester	178 NORTH ST MNC	New	Personal	8840-3800		380
8840-0001004824	1	17 COURTNEY LN NAS	8840-1060	1/1/2016	(1,200.41)	Nashua	17 COURTNEY LN NAS	New	Personal	8840-3800		380
8840-0001004850	1	210 YOUNG ST, MNC	8840-1060	1/1/2016	(1,674.96)	Manchester	210 YOUNG ST, MNC	New	Personal	8840-3800		380
8840-0001004870	1	219 MASSABESIC ST MNC	8840-1060	1/1/2016	(1,112.41)	Manchester	219 MASSABESIC ST MNC	New	Personal	8840-3800		380
8840-0001004909	1	13 GRAND AVE, HUD	8840-1060	1/1/2016	(1,112.42)	Nashua	13 GRAND AVE, HUD	New	Personal	8840-3800		380
8840-0001003059	1	209 SOUTH ST, CCD	8840-1060	1/1/2016	(2,928.24)	Concord	209 SOUTH ST, CCD	New	Personal	8840-3800		380
8840-0001003445	1	633 RIVER RD, MNC	8840-1060	1/1/2016	(873.18)	Manchester	633 RIVER RD, MNC	New	Personal	8840-3800		380
8840-0001004174	1	476 UNION ST, MNC SERVICE	8840-1060	1/1/2016	(4,397.99)	Manchester	476 UNION ST, MNC SERVICE	New	Personal	8840-3800		380
8840-0001004347	1	162 E DUNSTABLE RD, NAS	8840-1060	1/1/2016	(2,120.69)	Nashua	162 E DUNSTABLE RD, NAS	New	Personal	8840-3800		380
8840-0001004759	1	117 BABOOSIC LAKE RD MMK	8840-1060	1/1/2016	(2,105.96)	Merrimack	117 BABOOSIC LAKE RD MMK	New	Personal	8840-3800		380
8840-0001004807	1	52 E DUNSTABLE RD NAS	8840-1060	1/1/2016	(1,533.53)	Nashua	52 E DUNSTABLE RD NAS	New	Personal	8840-3800		380
8840-0001000382	1	12 KATINKA DR, MNC	8840-1060	1/1/2016	(2,513.21)	Manchester	12 KATINKA DR, MNC	New	Personal	8840-3800		380
8840-0001003087	1	5 WILSON ST, CCD	8840-1060	1/1/2016	(1,748.16)	Concord	5 WILSON ST, CCD	New	Personal	8840-3800		380
8840-0001004173	1	476 UNION ST, MNC	8840-1060	1/1/2016	(5,030.92)	Manchester	476 UNION ST, MNC	New	Personal	8840-3670		367
8840-0001004579	1	1021 BODWELL RD MNC	8840-1060	1/1/2016	(914.36)	Manchester	1021 BODWELL RD MNC	New	Personal	8840-3800		380
8840-0001004677	1	20 FIRST ST, CCD	8840-1060	1/1/2016	(3,048.97)	Concord	20 FIRST ST, CCD	New	Personal	8840-3800		380
8840-0001004697	1	270 AMHERST ST, NAS UNIT 5	8840-1060	1/1/2016	(1,265.20)	Nashua	270 AMHERST ST, NAS UNIT 5	New	Personal	8840-3800		380
8840-0001004853	1	33 BIRCH ST UNITS 1 & 3, DER	8840-1060	1/1/2016	(1,112.41)	Derry	33 BIRCH ST UNITS 1 & 3, DER	New	Personal	8840-3800		380
8840-0001004854	1	33 BIRCH ST UNITS 2 & 4, DER	8840-1060	1/1/2016	(1,656.27)	Derry	33 BIRCH ST UNITS 2 & 4, DER	New	Personal	8840-3800		380
8840-0001003085	1	3 WILSON ST, CCD	8840-1060	1/1/2016	(2,276.16)	Concord	3 WILSON ST, CCD	New	Personal	8840-3800		380
8840-0001002686	1	262 MASSABESIC ST, MNC	8840-1060	1/1/2016	(208.68)	Manchester	262 MASSABESIC ST, MNC	New	Personal	8840-3800		380
8840-0001003083	1	1 WILSON ST, CCD	8840-1060	1/1/2016	(3,566.11)	Concord	1 WILSON ST, CCD	New	Personal	8840-3800		380
8840-0001003675	1	MAPLE ST MNC	8840-1060	1/1/2016	(8,127.13)	Manchester	MAPLE ST MNC	New	Personal	8840-3670		367
8840-0001004152	1	1017 N MAIN ST LAC	8840-1060	1/1/2016	(2,571.41)	Laconia	1017 N MAIN ST LAC	New	Personal	8840-3800		380
8840-0001004522	1	60 ELLINGWOOD ST MNC	8840-1060	1/1/2016	(1,271.35)	Manchester	60 ELLINGWOOD ST MNC	New	Personal	8840-3800		380
8840-0001004590	1	128 OAK ST, MNC	8840-1060	1/1/2016	(2,198.10)	Manchester	128 OAK ST, MNC	New	Personal	8840-3800		380
8840-0001004666	1	121 SHAW ST, MNC	8840-1060	1/1/2016	(6,222.72)	Manchester	121 SHAW ST, MNC	New	Personal	8840-3800		380
8840-0001004821	1	4 AMOSKEAG RD CCD	8840-1060	1/1/2016	(4,289.00)	Concord	4 AMOSKEAG RD CCD	New	Personal	8840-3800		380
8840-0001004890	1	47 RIVER RD PEN	8840-1060	1/1/2016	(2,045.56)	Penacook	47 RIVER RD PEN	New	Personal	8840-3800		380
8840-0001003086	1	4 WILSON ST, CCD	8840-1060	1/1/2016	(3,235.68)	Concord	4 WILSON ST, CCD	New	Personal	8840-3800		380
8840-0001003985	1	17 LOVELL ST, NAS SVC 1	8840-1060	1/1/2016	(535.17)	Nashua	17 LOVELL ST, NAS SVC 1	New	Personal	8840-3800		380
8840-0001004492	1	6 GRINNELL RD, DER	8840-1060	1/1/2016	(12,932.47)	Derry	6 GRINNELL RD, DER	New	Personal	8840-3670		367
8840-0001004493	1	6 GRINNELL RD, DER	8840-1060	1/1/2016	(893.30)	Derry	6 GRINNELL RD, DER	New	Personal	8840-3800		380

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)	Hooksett	45 LINDSAY RD HOK	New	Personal	8840-3800		380
8840-0001004822	1	21 LOVELL ST, NAS	8840-1060	1/1/2016	(4,148.86)	Nashua	21 LOVELL ST, NAS	New	Personal	8840-3670		367
8840-0001004823	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
8840-0001004828	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	(7,817.92)	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	782 RIVER RD, MNC	8840-1060	1/1/2016	(1,423.88)	Manchester	782 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
8840-848692	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
8840-919895	1	2263-2398 ELM ST, MNC	8840-1060	1/1/2016	(338,516.47)	Manchester	2263-2398 ELM ST, MNC	New	Personal	8840-3670		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
8840-0001004794	1	5-7 PLUMMER ST MNC	8840-1060	1/1/2016	(1,934.85)	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)	Hooksett	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
8840-0001004893	1	50 JACKSON ST, BSC	8840-1060	1/1/2016	(2,011.24)	Boscawen	50 JACKSON ST, BSC	New	Personal	8840-3800		380
8840-0001004917	1	883 CLAY ST, MNC	8840-1060	1/1/2016	(6,820.63)	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
8840-0001004829	1	610 ROUTE 106 LOU	8840-1060	1/1/2016	(11,039.17)	Loudon	610 ROUTE 106 LOU	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	8840-3670		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 AMY WY PEN LOT 53	8840-1060	1/1/2016	(2,535.29)	Penacook	10 AMY 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	8840-3670		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	8840-3670		367
8840-0001004687	1	31 WHITEHALL RD, HOK	8840-1060	1/1/2016	(1,455.25)	Hooksett	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	539 LACONIA RD, TIL	8840-1060	1/1/2016	(1,382.79)	Tilton	539 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	8840-3670		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
8840-0001004862	1	3 HOOD RD DER	8840-1060	1/1/2016	(1,317.04)	Derry	3 HOOD RD DER	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	8840-3670		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
8840-0001004967	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	8840-3670		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	14 BRADY DR, HUD - UNIT B	New	Personal	8840-3800		380
8840-0001004820	1	14 BRADY DR, HUD - UNIT C	8840-1060	1/1/2016	(1,112.41)	Hudson	14 BRADY DR, HUD - UNIT C	New	Personal	8840-3800		380
8840-0001004894	1	21 CROSS ST, ALN	8840-1060	1/1/2016	(3,351.33)	Allenstown	21 CROSS ST, ALN	New	Personal	8840-3800		380
8840-0001004852	1	29 CENTERWOOD DR, CCD	8840-1060	1/1/2016	(1,112.41)	Concord	29 CENTERWOOD DR, CCD	New	Personal	8840-3800		380
8840-0001004259	1	8-12 LIBERTY DR, LON	8840-1060	1/1/2016	(5,546.10)	Londonderry	8-12 LIBERTY DR, LON	New	Personal	8840-3670		367
8840-0001004869	1	6 TIMBER LN MMK	8840-1060	1/1/2016	(1,403.60)	Merrimack	6 TIMBER LN MMK	New	Personal	8840-3800		380
8840-0001005055	1	79 ARLINGTON ST NAS	8840-1060	1/1/2016	(257.23)	Nashua	79 ARLINGTON ST NAS	New	Personal	8840-3800		380
8840-0001004187	1	95 DANIEL WEBSTER HWY, BMT	8840-1060	1/1/2016	(666.97)	Belmont	95 DANIEL WEBSTER HWY, BMT	New	Personal	8840-3800		380
8840-0001004799	1	6 ESTATE DR MNC	8840-1060	1/1/2016	(1,755.72)	Manchester	6 ESTATE DR MNC	New	Personal	8840-3800		380
8840-0001004891	1	729 PINE ST MNC	8840-1060	1/1/2016	(1,967.86)	Manchester	729 PINE ST MNC	New	Personal	8840-3800		380
8840-0001004892	1	BURKE ST AT ARLINGTON ST NAS	8840-1060	1/1/2016	(5,033.56)	Nashua	BURKE ST AT ARLINGTON ST NAS	New	Personal	8840-3670		367
8840-0001004904	1	645 LACONIA RD, TIL	8840-1060	1/1/2016	(1,112.42)	Tilton	645 LACONIA RD, TIL	New	Personal	8840-3800		380
8840-0001004140	1	BLG 4 HIDDEN OAK WY, MNC SVC 1	8840-1060	1/1/2016	(1,984.38)	Manchester	BLG 4 HIDDEN OAK WY, MNC SVC 1	New	Personal	8840-3800		380
8840-0001000088	1	25 BLACK FOREST CIR, LON	8840-1060	1/1/2016	(2,090.54)	Londonderry	25 BLACK FOREST CIR, LON	New	Personal	8840-3800		380
8840-0001000121	1	37 QUARRY RD, LON	8840-1060	1/1/2016	(1,517.71)	Londonderry	37 QUARRY RD, LON	New	Personal	8840-3800		380
8840-0001004796	1	66 W HOLLIS ST NAS	8840-1060	1/1/2016	(1,515.30)	Nashua	66 W HOLLIS ST NAS	New	Personal	8840-3800		380
8840-0001004867	1	85 MAST RD MNC	8840-1060	1/1/2016	(1,703.11)	Manchester	85 MAST RD MNC	New	Personal	8840-3800		380
8840-0001004900	1	PINE ST at LOVELL ST NAS	8840-1060	1/1/2016	(1,182.45)	Nashua	PINE ST at LOVELL ST NAS	New	Personal	8840-3670		367
8840-0001004525	1	23 TRIANGLE PK DR CCD	8840-1060	1/1/2016	(405.13)	Concord	23 TRIANGLE PK DR CCD	New	Personal	8840-3800		380
8840-0001004907	1	131 ROUTE 101A, AMH	8840-1060	1/1/2016	(254.23)	Amherst	131 ROUTE 101A, AMH	New	Personal	8840-3800		380
8840-0001000122	1	40 QUARRY RD, LON L84	8840-1060	1/1/2016	(780.60)	Londonderry	40 QUARRY RD, LON L84	New	Personal	8840-3800		380
8840-VEROT-EASTEN	1	VeroTrack 2016 Enhancement	8840-1060	12/31/2016	4,496.91	Londonderry	VeroTrack 2016 Enhancement	New	Personal	8840-3030	Yes	303
8840-ENIC0110	1	CNG Compressor Sta Broke Brdge	8840-1060	12/1/2016	4,971,029.74	Concord	CNG Compressor Sta Broke Brdge	New	Personal	8840-3900	Yes	390
8840-EN16000015	1	WalkInCenter-Sec Upgrade	8840-1060	12/31/2016	103,413.62	Tilton	WalkInCenter-Sec Upgrade	New	Personal	8840-3900	Yes	390
8840-EN16000016	1	WalkInCenter-Sec Upgrade	8840-1060	12/31/2016	53,042.95	Londonderry	WalkInCenter-Sec Upgrade	New	Personal	8840-3900	Yes	390
8840-EN16000018	1	2016Ford F350-Bifuel UtilityBodyTruck	8840-1060	12/31/2016	64,198.00	Manchester	2016Ford F350-Bifuel UtilityBodyTruck	New	Personal	8840-3920	Yes	392
8840-EN16000018	2	2016Ford F350-Bifuel UtilityBodyTruck	8840-1060	12/31/2016	65,583.00	Manchester	2016Ford F350-Bifuel UtilityBodyTruck	New	Personal	8840-3920	Yes	392
8840-EN16000018	3	8FT Plow Package	8840-1060	12/31/2016	10,038.00	Manchester	8FT Plow Package	New	Personal	8840-3920	Yes	392
8840-EN16000026	1	F450 Supercad DieselStakeTruck	8840-1060	12/31/2016	55,370.00	Manchester	F450 Supercad DieselStakeTruck	New	Personal	8840-3920	Yes	392
8840-EN16000028	1	FordTransitVansBifuel-148"Whee	8840-1060	12/31/2016	344,904.00	Manchester	FordTransitVansBifuel-148"Whee	New	Personal	8840-3920	Yes	392
8840-EN16000028	2	FordTransitVansBifuel-148"Whee	8840-1060	12/31/2016	97,414.00	Manchester	FordTransitVansBifuel-148"Whee	New	Personal	8840-3920	Yes	392
8840-EN16000029	1	Install Distributed Antenna System	8840-1060	12/31/2016	48,153.40	Concord	Install Distributed Antenna System	New	Personal	8840-3970	Yes	397
8840-EN16000033	1	EH&S Facility Vehicle-SHARED	8840-1060	12/31/2016	33,165.90	Manchester	EH&S Facility Vehicle-SHARED	New	Personal	8840-3920	Yes	392
8840-EN16000037	1	CCD LNG CTRL RM A/C	8840-1060	12/31/2016	4,513.19	Concord	CCD LNG CTRL RM A/C	New	Personal	8840-3900	Yes	390
8840-EN16000038	1	MNC LNG CTRL RM A/C	8840-1060	12/31/2016	9,717.99	Manchester	MNC LNG CTRL RM A/C	New	Personal	8840-3900	Yes	390
8840-EN16000046	1	TILTON LNG CTRL RM A/C	8840-1060	12/31/2016	7,026.98	Tilton	TILTON LNG CTRL RM A/C	New	Personal	8840-3900	Yes	390
8840-EN16000042	1	7 Transit Connect XL Cargo Van	8840-1060	12/31/2016	287,021.00	Manchester	7 Transit Connect XL Cargo Van	New	Personal	8840-3920	Yes	392
8840-EN16000065	1	Dump Truck KW2017	8840-1060	12/31/2016	93,984.00	Manchester	Dump Truck KW2017	New	Personal	8840-3920	Yes	392
8840-EN16000073	1	Thermax Vaporizer TrimHeater	8840-1060	12/31/2016	126,195.51	Tilton	Thermax Vaporizer TrimHeater	New	Personal	8840-3200	Yes	320
8840-EN16000074	1	Thermax Vaporizer TrimHeater	8840-1060	12/31/2016	125,181.31	Concord	Thermax Vaporizer TrimHeater	New	Personal	8840-3200	Yes	320
8840-EN16000075	1	Odorant Injection Eqpt	8840-1060	12/31/2016	42,273.90	Tilton	Odorant Injection Eqpt	New	Personal	8840-3200	Yes	320

8840-EN16000076	1	Odorant Injection Eqpt	8840-1060	12/31/2016	42,273.90	Concord	Odorant Injection Eqpt	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	60MCF AMBIENTAIR VAPORIZER	8840-1060	12/31/2016	109,077.37	Concord	60MCF AMBIENTAIR VAPORIZER	New	Personal	8840-3200	Yes	320
8840-919204	1	LOT 101 CRAWFORD LN,HOK	8840-1060	12/31/2016	3,405.64	HOK	LOT 101 CRAWFORD LN,HOK	New	Personal	8840-3800	Yes	380
8840-0001003788	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
8840-0001004306	1	35 SEMINOLE DR, NAS	8840-1060	12/31/2016	1,093.14	NAS	35 SEMINOLE DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001002718	1	SEWALLS FALLS RD BRIDGE CCD	8840-1060	12/31/2016	135,599.04	CCD	SEWALLS FALLS RD BRIDGE CCD	New	Personal	8840-3670	Yes	367
8840-0001000866	1	37 PELHAM RD, HUD	8840-1060	12/31/2016	11.27	HUD	37 PELHAM RD, HUD	New	Personal	8840-3800	Yes	380
8840-0001004320	1	14 DAWN AV, MMK	8840-1060	12/31/2016	644.08	MMK	14 DAWN AV, MMK	New	Personal	8840-3800	Yes	380
8840-0001003916	1	OLD BEDFORD RD, BFD (BFD HILLS	8840-1060	12/31/2016	445,023.18	BFD	OLD BEDFORD RD, BFD (BFD HILLS	New	Personal	8840-3670	Yes	367
8840-0001004909	1	13 GRAND AVE, HUD	8840-1060	12/31/2016	1,112.42	NAS	13 GRAND AVE, HUD	New	Personal	8840-3800	Yes	380
8840-0001003675	1	MAPLE ST MNC	8840-1060	12/31/2016	89,529.21	MNC	MAPLE ST MNC	New	Personal	8840-3670	Yes	367
8840-0001005082	1	18 CHEYENNE DR, NAS	8840-1060	12/31/2016	2,183.27	NAS	18 CHEYENNE DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001006821	1	16 OAK AVE,HUD	8840-1060	12/31/2016	9,347.06	HUD	16 OAK AVE,HUD	New	Personal	8840-3670	Yes	367
8840-0001005775	1	11 NOTTINGWOOD LN , MMK	8840-1060	12/31/2016	749.62	MMK	11 NOTTINGWOOD LN , MMK	New	Personal	8840-3800	Yes	380
8840-0001004974	1	RICHARD ST MNC	8840-1060	12/31/2016	47,945.26	MNC	RICHARD ST MNC	New	Personal	8840-3670	Yes	367
8840-0001002161	1	126 UNION AV, LAC	8840-1060	12/31/2016	24,606.94	LAC	126 UNION AV, LAC	New	Personal	8840-3800	Yes	380
8840-0001006151	1	ABBOTT RD @ MANOR RD, CCD	8840-1060	12/31/2016	4,269.83	CCD	ABBOTT RD @ MANOR RD, CCD	New	Personal	8840-3670	Yes	367
8840-0001005156	1	AUBURN ST MNC	8840-1060	12/31/2016	90,358.48	MNC	AUBURN ST MNC	New	Personal	8840-3670	Yes	367
8840-0001003298	1	20 SCRIPTURE ST, NAS	8840-1060	12/31/2016	2,410.80	NAS	20 SCRIPTURE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003306	1	54 WORCESTER ST, NAS	8840-1060	12/31/2016	3,103.54	NAS	54 WORCESTER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006202	1	11 BRIARCLIFF RD, NAS	8840-1060	12/31/2016	17,996.73	NAS	11 BRIARCLIFF RD, NAS	New	Personal	8840-3670	Yes	367
8840-0001003304	1	51 WORCESTER ST, NAS	8840-1060	12/31/2016	1,912.84	NAS	51 WORCESTER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003311	1	2 SHEDDS AV, NAS	8840-1060	12/31/2016	2,035.08	NAS	2 SHEDDS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001003292	1	22 HOWARD ST, NAS	8840-1060	12/31/2016	5,923.55	NAS	22 HOWARD ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001004670	1	26 HAMPSHIRE DR, CCD	8840-1060	12/31/2016	5,467.83	CCD	26 HAMPSHIRE DR, CCD	New	Personal	8840-3800	Yes	380
8840-0001005812	1	440 LOWELL ST, MNC	8840-1060	12/31/2016	8,016.90	MNC	440 LOWELL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006244	1	47 DOWNING ST, CCD	8840-1060	12/31/2016	6,720.31	CCD	47 DOWNING ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001004115	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
8840-0001004950	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
8840-0001006153	1	77 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	1,356.38	LAC	77 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001006154	1	88 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	3,774.05	LAC	88 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001002830	1	1-30 HOWARD ST, NAS, SHEDDS AV	8840-1060	12/31/2016	111,736.03	NAS	1-30 HOWARD ST, NAS, SHEDDS AV	New	Personal	8840-3670	Yes	367
8840-0001004827	1	47 CONSTITUTION DR, BFD	8840-1060	12/31/2016	8,290.47	BFD	47 CONSTITUTION DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001006144	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
8840-0001006155	1	113 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	1,174.11	LAC	113 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001004114	1	CONSTITUTION DR, BFD	8840-1060	12/31/2016	123,962.03	BFD	CONSTITUTION DR, BFD	New	Personal	8840-3670	Yes	367
8840-0001006259	1	672 LAKE AVE, MNC	8840-1060	12/31/2016	5,471.84	MNC	672 LAKE AVE, MNC	New	Personal	8840-3800	Yes	380
8840-0001005537	1	334 SILVER ST, MNC	8840-1060	12/31/2016	3,432.81	MNC	334 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005593	1	609 LAKE AV, MNC	8840-1060	12/31/2016	2,756.92	MNC	609 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006152	1	69 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	2,590.07	LAC	69 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001006298	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
8840-0001004910	1	BALDWIN ST NAS	8840-1060	12/31/2016	88,696.71	NAS	BALDWIN ST NAS	New	Personal	8840-3670	Yes	367
8840-0001005529	1	262 SILVER ST, MNC	8840-1060	12/31/2016	2,407.33	MNC	262 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005530	1	267 SILVER ST, MNC	8840-1060	12/31/2016	3,545.81	MNC	267 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005526	1	247 SILVER ST, MNC	8840-1060	12/31/2016	3,282.31	MNC	247 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006297	1	701 W HOLLIS ST, NAS	8840-1060	12/31/2016	9,598.55	NAS	701 W HOLLIS ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001006421	1	4 1/2 BRUCE ST NAS	8840-1060	12/31/2016	440.20	NAS	4 1/2 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
8840-0001005534	1	320 SILVER ST, MNC	8840-1060	12/31/2016	2,493.03	MNC	320 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005536	1	328 SILVER ST, MNC	8840-1060	12/31/2016	1,330.12	MNC	328 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005539	1	354 SILVER ST, MNC	8840-1060	12/31/2016	4,331.24	MNC	354 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004086	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
8840-0001005527	1	253 SILVER ST, MNC	8840-1060	12/31/2016	4,229.14	MNC	253 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006363	1	55 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	3,389.48	LAC	55 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001005532	1	279 SILVER ST, MNC	8840-1060	12/31/2016	3,593.29	MNC	279 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006143	1	52 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	2,566.79	LAC	52 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001003854	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
8840-0001005535	1	325 SILVER ST, MNC	8840-1060	12/31/2016	3,803.31	MNC	325 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004942	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
8840-0001005390	1	9 NORWICH ST, CCD	8840-1060	12/31/2016	2,547.80	CCD	9 NORWICH ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001003865	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
8840-0001005394	1	19 NORWICH ST, CCD	8840-1060	12/31/2016	4,143.58	CCD	19 NORWICH ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005528	1	254 SILVER ST, MNC	8840-1060	12/31/2016	2,874.00	MNC	254 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004913	1	BRUCE ST NAS	8840-1060	12/31/2016	82,658.70	NAS	BRUCE ST NAS	New	Personal	8840-3670	Yes	367
8840-0001004987	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
8840-0001005525	1	237 SILVER ST, MNC	8840-1060	12/31/2016	1,804.70	MNC	237 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005543	1	110 BEECH ST, MNC	8840-1060	12/31/2016	1,711.89	MNC	110 BEECH ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003229	1	6 D ST, NAS	8840-1060	12/31/2016	1,614.70	NAS	6 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003230	1	10 D ST, NAS	8840-1060	12/31/2016	1,601.62	NAS	10 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005523	1	224 SILVER ST, MNC	8840-1060	12/31/2016	1,928.46	MNC	224 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006335	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
8840-0001001428	1	35 LEGACY DR, NAS	8840-1060	12/31/2016	2,565.42	NAS	35 LEGACY DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001003228	1	1 D ST, NAS	8840-1060	12/31/2016	2,220.20	NAS	1 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006338	1	28 WARREN ST, CCD	8840-1060	12/31/2016	19,444.81	CCD	28 WARREN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006423	1	106 OMEGA ST, MNC	8840-1060	12/31/2016	6,804.44	MNC	106 OMEGA ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003231	1	18 D ST, NAS	8840-1060	12/31/2016	2,069.84	NAS	18 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005028	1	1143 UNION ST, MNC	8840-1060	12/31/2016	2,908.16	MNC	1143 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005596	1	618 LAKE AV, MNC	8840-1060	12/31/2016	2,326.78	MNC	618 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005600	1	630 LAKE AV, MNC	8840-1060	12/31/2016	3,726.30	MNC	630 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001003232	1	19 D ST, NAS	8840-1060	12/31/2016	2,443.34	NAS	19 D ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005024	1	1136 UNION ST, MNC	8840-1060	12/31/2016	2,377.79	MNC	1136 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005531	1	276 SILVER ST, MNC	8840-1060	12/31/2016	5,157.53	MNC	276 SILVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005032	1	1164 UNION ST, MNC	8840-1060	12/31/2016	2,783.33	MNC	1164 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005033	1	1165 UNION ST, MNC	8840-1060	12/31/2016	2,783.33	MNC	1165 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006241	1	1 MERRIMACK ST, PEN	8840-1060	12/31/2016	8,222.64	PEN	1 MERRIMACK ST, PEN	New	Personal	8840-3800	Yes	380
8840-0001003241	1	136 E HOLLIS ST, NAS	8840-1060	12/31/2016	4,630.43	NAS	136 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005605	1	654 LAKE AV, MNC	8840-1060	12/31/2016	3,387.66	MNC	654 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005608	1	668 LAKE AV, MNC	8840-1060	12/31/2016	2,768.55	MNC	668 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006550	1	6 C ST, NAS	8840-1060	12/31/2016	4,630.41	NAS	6 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003225	1	12 C ST, NAS	8840-1060	12/31/2016	4,548.62	NAS	12 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005031	1	1161 UNION ST, MNC	8840-1060	12/31/2016	2,882.34	MNC	1161 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005609	1	669 LAKE AV, MNC	8840-1060	12/31/2016	3,836.21	MNC	669 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005136	1	4 BRIDLE PATH, LON Unit 108	8840-1060	12/31/2016	2,230.16	LON	4 BRIDLE PATH, LON Unit 108	New	Personal	8840-3800	Yes	380
8840-0001005153	1	7-31 NORWICH ST, CCD & TRINITY	8840-1060	12/31/2016	217,355.22	CCD	7-31 NORWICH ST, CCD & TRINITY	New	Personal	8840-3670	Yes	367
8840-0001005610	1	675 LAKE AV, MNC	8840-1060	12/31/2016	3,429.43	MNC	675 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001003226	1	16 C ST, NAS	8840-1060	12/31/2016	4,618.64	NAS	16 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005595	1	616 LAKE AV, MNC	8840-1060	12/31/2016	3,371.19	MNC	616 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006431	1	97 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	3,685.35	LAC	97 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001005048	1	76 TRENTON ST, MNC	8840-1060	12/31/2016	3,372.72	MNC	76 TRENTON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005594	1	612 LAKE AV, MNC	8840-1060	12/31/2016	3,404.06	MNC	612 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001003259	1	13 HOBBS AV, NAS	8840-1060	12/31/2016	1,752.60	NAS	13 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001006420	1	29 SIMS ST, NAS	8840-1060	12/31/2016	8,337.26	NAS	29 SIMS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003223	1	8 C ST, NAS	8840-1060	12/31/2016	4,461.83	NAS	8 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006015	1	101 UNION ST, MNC	8840-1060	12/31/2016	8,683.42	MNC	101 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006418	1	2 STANFORD RD, NAS	8840-1060	12/31/2016	8,236.18	NAS	2 STANFORD RD, NAS	New	Personal	8840-3800	Yes	380
8840-0001003258	1	12 HOBBS AV, NAS	8840-1060	12/31/2016	2,741.56	NAS	12 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001004404	1	21 SECOND ST, HUD	8840-1060	12/31/2016	4,482.78	HUD	21 SECOND ST, HUD	New	Personal	8840-3800	Yes	380
8840-0001005607	1	659 LAKE AV, MNC	8840-1060	12/31/2016	5,103.98	MNC	659 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006243	1	90 W PEARL ST, NAS	8840-1060	12/31/2016	26,885.96	NAS	90 W PEARL ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007121	1	197 DUNBARTON RD, CCD	8840-1060	12/31/2016	2,659.47	CCD	197 DUNBARTON RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001003256	1	8 HOBBS AV, NAS	8840-1060	12/31/2016	2,562.91	NAS	8 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001003260	1	14 HOBBS AV, NAS	8840-1060	12/31/2016	1,958.26	NAS	14 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001003263	1	18 HOBBS AV, NAS	8840-1060	12/31/2016	2,377.70	NAS	18 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001004407	1	23 SECOND ST HUD	8840-1060	12/31/2016	4,230.22	HUD	23 SECOND ST HUD	New	Personal	8840-3800	Yes	380
8840-0001005043	1	1215 UNION ST, MNC	8840-1060	12/31/2016	3,528.03	MNC	1215 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-925692	1	197-368 SILVER ST, MNC & SOMER	8840-1060	12/31/2016	316,255.37	MNC	197-368 SILVER ST, MNC & SOMER	New	Personal	8840-3670	Yes	367
8840-0001003262	1	17 HOBBS AV, NAS	8840-1060	12/31/2016	1,565.57	NAS	17 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001003269	1	31 CROWN ST, NAS	8840-1060	12/31/2016	4,767.50	NAS	31 CROWN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006432	1	17 CARROL ST, NAS	8840-1060	12/31/2016	7,727.29	NAS	17 CARROL ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006614	1	35-37 CROWN ST, NAS	8840-1060	12/31/2016	3,774.17	NAS	35-37 CROWN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003227	1	20 C ST, NAS	8840-1060	12/31/2016	5,807.23	NAS	20 C ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005045	1	1227 UNION ST, MNC	8840-1060	12/31/2016	3,578.65	MNC	1227 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005599	1	625 LAKE AV, MNC	8840-1060	12/31/2016	4,625.05	MNC	625 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001003257	1	9 HOBBS AV, NAS	8840-1060	12/31/2016	1,628.04	NAS	9 HOBBS AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001005029	1	1153 UNION ST, MNC	8840-1060	12/31/2016	3,428.45	MNC	1153 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006443	1	16 CELINA AVE UNIT 18, NAS	8840-1060	12/31/2016	2,168.04	NAS	16 CELINA AVE UNIT 18, NAS	New	Personal	8840-3800	Yes	380
8840-0001003252	1	2 CHASE ST, NAS	8840-1060	12/31/2016	3,466.79	NAS	2 CHASE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003253	1	3 CHASE ST, NAS	8840-1060	12/31/2016	2,221.85	NAS	3 CHASE ST, NAS	New	Personal	8840-3800	Yes	380

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, MNC	8840-1060	12/31/2016	5,226.34	MNC	631 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006629	1	34 BISCAYNE PKWY, NAS	8840-1060	12/31/2016	2,358.09	NAS	34 BISCAYNE PKWY, NAS	New	Personal	8840-3670	Yes	367
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, MNC	8840-1060	12/31/2016	41,697.94	MNC	79 BEECH ST, MNC	New	Personal	8840-3670	Yes	367
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	8840-3670	Yes	367
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, MMK	8840-1060	12/31/2016	5,627.61	MMK	27 WOODLAND DR, MMK	New	Personal	8840-3670	Yes	367
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	8840-3670	Yes	367
8840-0001005585	1	574 LAKE AV, MNC	8840-1060	12/31/2016	2,046.73	MNC	574 LAKE AV, MNC	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, MNC	8840-1060	12/31/2016	8,521.70	MNC	649 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006789	1	5 ORIOLE DR, NAS	8840-1060	12/31/2016	15,466.70	NAS	5 ORIOLE DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001003245	1	152 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,381.32	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	8840-3670	Yes	367
8840-0001006505	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	12,609.29	NAS	5 HIDEAWAY RD, NAS	New	Personal	8840-3670	Yes	367
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	8840-3670	Yes	367
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
8840-0001006440	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, MMK SV2	8840-1060	12/31/2016	2,426.97	MMK	16 DANIEL WEBSTER HWY, MMK 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	8840-3670	Yes	367
8840-0001006600	1	290 TITUS AVE, MNC	8840-1060	12/31/2016	10,910.68	MNC	290 TITUS AVE, MNC	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	8840-3670	Yes	367
8840-0001006536	1	94 MANCHESTER ST, CCD	8840-1060	12/31/2016	14,011.74	CCD	94 MANCHESTER ST, CCD	New	Personal	8840-3670	Yes	367
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 BERKSHIRE ST, NAS	8840-1060	12/31/2016	1,469.12	NAS	3 BERKSHIRE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005247	1	4 BERKSHIRE ST, NAS	8840-1060	12/31/2016	1,389.99	NAS	4 BERKSHIRE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005463	1	4 MARTIN ST, CCD	8840-1060	12/31/2016	2,403.80	CCD	4 MARTIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005603	1	645 LAKE AV, MNC	8840-1060	12/31/2016	5,400.15	MNC	645 LAKE AV, MNC	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
8840-0001006565	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
8840-0001005460	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	2,882.97	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	8840-3670	Yes	367
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	1,974.46	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	16 QUARRY RD, LON L92	8840-1060	12/31/2016	1,953.91	LON	16 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	3,043.09	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	8840-3670	Yes	367
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 CILLEY RD, MNC	8840-1060	12/31/2016	6,761.95	MNC	647 CILLEY RD, MNC	New	Personal	8840-3800	Yes	380
8840-0001006470	1	54-60 HAWKSTEAD HOLLOW, NAS	8840-1060	12/31/2016	1,725.36	NAS	54-60 HAWKSTEAD HOLLOW, 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 COURT, NAS	8840-1060	12/31/2016	4,686.27	NAS	2 COTILLION COURT, NAS	New	Personal	8840-3800	Yes	380
8840-0001006555	1	295 MAIN ST, NAS	8840-1060	12/31/2016	4,949.77	NAS	295 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003265	1	17 CROWN ST, NAS	8840-1060	12/31/2016	1,556.21	NAS	17 CROWN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006493	1	156 CYPRESS ST, MNC	8840-1060	12/31/2016	6,039.18	MNC	156 CYPRESS ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001001725	1	LOT 39G MAPLEVIEW WY, MNC	8840-1060	12/31/2016	2,122.32	MNC	LOT 39G MAPLEVIEW WY, MNC	New	Personal	8840-3800	Yes	380
8840-0001003267	1	20 CROWN ST, NAS	8840-1060	12/31/2016	3,013.59	NAS	20 CROWN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006495	1	318 CONCORD ST, MNC	8840-1060	12/31/2016	9,500.15	MNC	318 CONCORD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006615	1	257 PINE ST, NAS	8840-1060	12/31/2016	6,217.20	NAS	257 PINE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005426	1	5 HIGHLAND ST, CCD	8840-1060	12/31/2016	2,059.91	CCD	5 HIGHLAND ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006489	1	380 CONCORD ST, MNC	8840-1060	12/31/2016	6,996.97	MNC	380 CONCORD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006184	1	2 ADDISON RD, NAS	8840-1060	12/31/2016	12,206.65	NAS	2 ADDISON RD, NAS	New	Personal	8840-3670	Yes	367
8840-0001006503	1	254 WILSON ST, MNC	8840-1060	12/31/2016	7,201.12	MNC	254 WILSON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005276	1	32 SULLIVAN ST, NAS	8840-1060	12/31/2016	2,493.38	NAS	32 SULLIVAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006506	1	127 PROUT AVE, MNC	8840-1060	12/31/2016	5,181.85	MNC	127 PROUT AVE, MNC	New	Personal	8840-3800	Yes	380
8840-0001006601	1	40 RAYMOND ST, NAS	8840-1060	12/31/2016	12,271.46	NAS	40 RAYMOND ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006891	1	88 WEST RIVER RD, HOK	8840-1060	12/31/2016	8,711.36	HOK	88 WEST RIVER RD, HOK	New	Personal	8840-3800	Yes	380
8840-0001001724	1	LOT 38F MAPLEVIEW WY, MNC	8840-1060	12/31/2016	1,647.47	MNC	LOT 38F MAPLEVIEW WY, MNC	New	Personal	8840-3800	Yes	380
8840-0001004221	1	LOT 139 UNIVERSITY CIR, HOK	8840-1060	12/31/2016	2,214.94	HOK	LOT 139 UNIVERSITY CIR, HOK	New	Personal	8840-3800	Yes	380
8840-0001005242	1	158 AMHERST ST, NAS	8840-1060	12/31/2016	2,564.16	NAS	158 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006608	1	105 PILLSBURY RD, LON	8840-1060	12/31/2016	5,419.00	LON	105 PILLSBURY RD, LON	New	Personal	8840-3800	Yes	380
8840-0001004507	1	87 TRAIL HAVEN DR, LON	8840-1060	12/31/2016	2,998.16	LON	87 TRAIL HAVEN DR, LON	New	Personal	8840-3800	Yes	380
8840-0001006892	1	225 OAK ST, MNC	8840-1060	12/31/2016	9,234.38	MNC	225 OAK ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007026	1	36 GLENRIDGE AVE, APT, GOF	8840-1060	12/31/2016	2,943.58	GOF	36 GLENRIDGE AVE, APT, GOF	New	Personal	8840-3800	Yes	380
8840-0001004849	1	SEWALLS FALLS RD CCD	8840-1060	12/31/2016	249,059.58	CCD	SEWALLS FALLS RD CCD	New	Personal	8840-3670	Yes	367
8840-0001005056	1	509-672 LAKE AV, MNC	8840-1060	12/31/2016	213,842.93	MNC	509-672 LAKE AV, MNC	New	Personal	8840-3670	Yes	367
8840-0001006867	1	36 GLENRIDGE AVE MAIN, GOF	8840-1060	12/31/2016	1,585.93	GOF	36 GLENRIDGE AVE MAIN, GOF	New	Personal	8840-3800	Yes	380
8840-0001006931	1	5 SUNRISE DR, MMK	8840-1060	12/31/2016	8,817.22	MMK	5 SUNRISE DR, MMK	New	Personal	8840-3670	Yes	367
8840-0001006938	1	297 UNIVERSITY CIR LOT 57, HOK	8840-1060	12/31/2016	2,573.13	HOK	297 UNIVERSITY CIR LOT 57, HOK	New	Personal	8840-3800	Yes	380
8840-0001000110	1	11 QUARRY RD, LON L72	8840-1060	12/31/2016	1,914.62	LON	11 QUARRY RD, LON L72	New	Personal	8840-3800	Yes	380
8840-0001003251	1	177 E HOLLIS ST, NAS	8840-1060	12/31/2016	15,371.10	NAS	177 E HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005450	1	24 ALBIN ST, CCD	8840-1060	12/31/2016	3,154.91	CCD	24 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006104	1	145 PORTSMOUTH AV, MNC	8840-1060	12/31/2016	440.41	MNC	145 PORTSMOUTH AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006533	1	7 PLEASANT ST, CCD	8840-1060	12/31/2016	16,441.64	CCD	7 PLEASANT ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006662	1	31 POST RD LOT 29, HOK	8840-1060	12/31/2016	6,461.73	HOK	31 POST RD LOT 29, HOK	New	Personal	8840-3800	Yes	380
8840-0001006850	1	MAPLEWOOD AVE, GOF	8840-1060	12/31/2016	32,285.77	GOF	MAPLEWOOD AVE, GOF	New	Personal	8840-3670	Yes	367
8840-0001003207	1	33 BRIDGE ST, NAS	8840-1060	12/31/2016	2,803.90	NAS	33 BRIDGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005441	1	9 ALBIN ST, CCD	8840-1060	12/31/2016	2,877.10	CCD	9 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006108	1	181 PORTSMOUTH AV, MNC	8840-1060	12/31/2016	920.81	MNC	181 PORTSMOUTH AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006946	1	65 ELIZABETH AVE, MNC	8840-1060	12/31/2016	7,590.97	MNC	65 ELIZABETH AVE, MNC	New	Personal	8840-3800	Yes	380
8840-0001005437	1	32 HIGHLAND ST, CCD	8840-1060	12/31/2016	4,251.84	CCD	32 HIGHLAND ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006191	1	18 GREENWOOD DR, NAS	8840-1060	12/31/2016	38,170.03	NAS	18 GREENWOOD DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001006861	1	18 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	2,255.73	GOF	18 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001007046	1	7 KNOX RD, BOW	8840-1060	12/31/2016	14,872.64	BOW	7 KNOX RD, BOW	New	Personal	8840-3800	Yes	380
8840-0001006193	1	1 CANNON DR, NAS	8840-1060	12/31/2016	16,065.21	NAS	1 CANNON DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001006563	1	22 BRIDGE ST, CCD	8840-1060	12/31/2016	25,111.22	CCD	22 BRIDGE ST, CCD	New	Personal	8840-3800	Yes	380

8840-0001006862	1	19 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	3,235.26	GOF	19 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001003215	1	46 SANDERS ST, NAS	8840-1060	12/31/2016	5,789.65	NAS	46 SANDERS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005438	1	36 HIGHLAND ST, CCD	8840-1060	12/31/2016	4,455.90	CCD	36 HIGHLAND ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006258	1	24 BAYSHORE DR, SBN	8840-1060	12/31/2016	35,789.99	SBN	24 BAYSHORE DR, SBN	New	Personal	8840-3670	Yes	367
8840-0001006834	1	151 AIRPORT RD, CCD	8840-1060	12/31/2016	5,073.88	CCD	151 AIRPORT RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001006851	1	32 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	2,925.88	GOF	32 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001006978	1	46 BOW CENTER RD, BOW	8840-1060	12/31/2016	2,841.53	BOW	46 BOW CENTER RD, BOW	New	Personal	8840-3800	Yes	380
8840-0001006983	1	5 DRAYCOACH DR, NAS	8840-1060	12/31/2016	627.87	NAS	5 DRAYCOACH DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001005346	1	17 GRANITE ST, NAS	8840-1060	12/31/2016	3,037.62	NAS	17 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005349	1	24 GRANITE ST, NAS	8840-1060	12/31/2016	2,158.24	NAS	24 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006266	1	11 MARMON DR, NAS	8840-1060	12/31/2016	6,615.69	NAS	11 MARMON DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006865	1	23 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	3,266.87	GOF	23 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001003422	1	44 RESERVOIR ST, MNC	8840-1060	12/31/2016	421.50	MNC	44 RESERVOIR ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005456	1	21 BRADLEY ST, CCD	8840-1060	12/31/2016	3,776.65	CCD	21 BRADLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006189	1	79 TENBY DR, NAS	8840-1060	12/31/2016	28,412.51	NAS	79 TENBY DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001006269	1	31 BAYSHORE DR, SBN	8840-1060	12/31/2016	2,541.71	SBN	31 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006864	1	22 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	3,147.34	GOF	22 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001006918	1	39 WHITE ROCK RD, BOW	8840-1060	12/31/2016	4,878.07	BOW	39 WHITE ROCK RD, BOW	New	Personal	8840-3800	Yes	380
8840-0001005230	1	135 AMHERST ST, NAS	8840-1060	12/31/2016	4,649.41	NAS	135 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005454	1	17 BRADLEY ST, CCD	8840-1060	12/31/2016	3,444.34	CCD	17 BRADLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006265	1	25 BAYSHORE DR, SBN	8840-1060	12/31/2016	2,565.07	SBN	25 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006267	1	28 BAYSHORE DR, SBN	8840-1060	12/31/2016	3,328.22	SBN	28 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006268	1	29 BAYSHORE DR, SBN	8840-1060	12/31/2016	2,516.59	SBN	29 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006272	1	43 BAYSHORE DR, SBN	8840-1060	12/31/2016	2,582.96	SBN	43 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006438	1	6 OVERLOOK TRAIL, CCD	8840-1060	12/31/2016	3,954.92	CCD	6 OVERLOOK TRAIL, CCD	New	Personal	8840-3800	Yes	380
8840-0001006870	1	8 MAPLEWOOD DR, GOF	8840-1060	12/31/2016	2,128.22	GOF	8 MAPLEWOOD DR, GOF	New	Personal	8840-3800	Yes	380
8840-0001005506	1	17 RUMFORD ST, CCD	8840-1060	12/31/2016	2,499.47	CCD	17 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006263	1	24 BAYSHORE DR, SBN	8840-1060	12/31/2016	308.09	SBN	24 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006344	1	413 MILE HILL RD, LAC	8840-1060	12/31/2016	4,665.90	LAC	413 MILE HILL RD, LAC	New	Personal	8840-3800	Yes	380
8840-0001006863	1	21 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	2,360.12	GOF	21 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001004696	1	270 AMHERST ST, NAS UNIT 4	8840-1060	12/31/2016	4,631.27	NAS	270 AMHERST ST, NAS UNIT 4	New	Personal	8840-3800	Yes	380
8840-0001005224	1	125 AMHERST ST, NAS	8840-1060	12/31/2016	3,114.85	NAS	125 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005502	1	5 RUMFORD ST, CCD	8840-1060	12/31/2016	3,333.07	CCD	5 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006111	1	201 PORTSMOUTH AV, MNC	8840-1060	12/31/2016	296.82	MNC	201 PORTSMOUTH AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001006271	1	35 BAYSHORE DR, SBN	8840-1060	12/31/2016	2,160.40	SBN	35 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006866	1	30 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	2,547.01	GOF	30 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001006944	1	870 CLAY ST, MNC	8840-1060	12/31/2016	8,716.18	MNC	870 CLAY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005222	1	123 AMHERST ST, NAS	8840-1060	12/31/2016	3,609.37	NAS	123 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005508	1	24 RUMFORD ST, CCD	8840-1060	12/31/2016	2,498.47	CCD	24 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006270	1	32 BAYSHORE DR, SBN	8840-1060	12/31/2016	3,042.45	SBN	32 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006868	1	5 MAPLEWOOD DR, GOF	8840-1060	12/31/2016	2,993.76	GOF	5 MAPLEWOOD DR, GOF	New	Personal	8840-3800	Yes	380
8840-0001006970	1	429 MILE HILL RD, LAC	8840-1060	12/31/2016	4,524.13	LAC	429 MILE HILL RD, LAC	New	Personal	8840-3800	Yes	380
8840-0001007041	1	11 WASON AVE, NAS	8840-1060	12/31/2016	7,793.67	NAS	11 WASON AVE, NAS	New	Personal	8840-3800	Yes	380
8840-0001006796	1	1 AUGUSTA NATIONAL CIR, BFD	8840-1060	12/31/2016	4,937.96	BFD	1 AUGUSTA NATIONAL CIR, BFD	New	Personal	8840-3800	Yes	380
8840-0001006799	1	6 AUGUSTA NATIONAL CIR, BFD	8840-1060	12/31/2016	4,054.92	BFD	6 AUGUSTA NATIONAL CIR, BFD	New	Personal	8840-3800	Yes	380
8840-0001007084	1	20-22 GRANITE ST, NAS	8840-1060	12/31/2016	2,872.33	NAS	20-22 GRANITE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001003371	1	739 HALL ST, MNC	8840-1060	12/31/2016	51.69	MNC	739 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005231	1	137 AMHERST ST, NAS	8840-1060	12/31/2016	2,538.46	NAS	137 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005321	1	127 PINE ST, NAS	8840-1060	12/31/2016	5,560.00	NAS	127 PINE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005510	1	29 RUMFORD ST, CCD	8840-1060	12/31/2016	3,404.28	CCD	29 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006835	1	15 EEL ST, BSC	8840-1060	12/31/2016	3,569.39	BSC	15 EEL ST, BSC	New	Personal	8840-3800	Yes	380
8840-0001006928	1	BLAISDELL AVE, LAC	8840-1060	12/31/2016	15,547.83	LAC	BLAISDELL AVE, LAC	New	Personal	8840-3670	Yes	367
8840-0001006982	1	18 BEDFORD ST, NAS	8840-1060	12/31/2016	9,804.61	NAS	18 BEDFORD ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001005137	1	6 BRIDLE PATH, LON Unit 103	8840-1060	12/31/2016	2,230.16	LON	6 BRIDLE PATH, LON Unit 103	New	Personal	8840-3800	Yes	380
8840-0001005277	1	35 SULLIVAN ST, NAS	8840-1060	12/31/2016	2,695.46	NAS	35 SULLIVAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005461	1	2 MARTIN ST, CCD	8840-1060	12/31/2016	2,869.83	CCD	2 MARTIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006274	1	51 BAYSHORE DR, SBN	8840-1060	12/31/2016	1,973.81	SBN	51 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006869	1	7 MAPLEWOOD DR, GOF	8840-1060	12/31/2016	4,971.53	GOF	7 MAPLEWOOD DR, GOF	New	Personal	8840-3800	Yes	380
8840-0001006915	1	125 MAIN ST, NAS	8840-1060	12/31/2016	5,367.35	NAS	125 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006974	1	39 THAYER POND RD, CCD	8840-1060	12/31/2016	5,750.85	CCD	39 THAYER POND RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001007101	1	6 BRIDLE PATH, LON Unit 105	8840-1060	12/31/2016	3,417.78	LON	6 BRIDLE PATH, LON Unit 105	New	Personal	8840-3800	Yes	380
8840-0001003373	1	747 HALL ST, MNC	8840-1060	12/31/2016	472.66	MNC	747 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003667	1	6 BRIDLE PATH, LON	8840-1060	12/31/2016	2,707.26	LON	6 BRIDLE PATH, LON	New	Personal	8840-3800	Yes	380
8840-0001005221	1	122 AMHERST ST, NAS	8840-1060	12/31/2016	2,839.58	NAS	122 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005511	1	30 RUMFORD ST, CCD	8840-1060	12/31/2016	2,572.00	CCD	30 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006273	1	45 BAYSHORE DR, SBN	8840-1060	12/31/2016	3,845.54	SBN	45 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001006812	1	16 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,857.98	BFD	16 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001006916	1	2 FAIRHAVEN RD, NAS	8840-1060	12/31/2016	6,380.05	NAS	2 FAIRHAVEN RD, NAS	New	Personal	8840-3800	Yes	380
8840-0001006966	1	110 TERRACE RD, FKN	8840-1060	12/31/2016	5,250.79	FKN	110 TERRACE RD, FKN	New	Personal	8840-3800	Yes	380
8840-0001006981	1	8 CHESHIRE ST, NAS	8840-1060	12/31/2016	3,351.25	NAS	8 CHESHIRE ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001007028	1	2 COTTAGE COURT, CCD	8840-1060	12/31/2016	1,970.47	CCD	2 COTTAGE COURT, CCD	New	Personal	8840-3800	Yes	380
8840-0001003368	1	720 HALL ST, MNC	8840-1060	12/31/2016	782.60	MNC	720 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004921	1	97 BROWN AV, MNC	8840-1060	12/31/2016	12,143.95	MNC	97 BROWN AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005140	1	6 BRIDLE PATH, LON Unit 106	8840-1060	12/31/2016	2,230.16	LON	6 BRIDLE PATH, LON Unit 106	New	Personal	8840-3800	Yes	380
8840-0001005141	1	6 BRIDLE PATH, LON Unit 108	8840-1060	12/31/2016	2,819.67	LON	6 BRIDLE PATH, LON Unit 108	New	Personal	8840-3800	Yes	380
8840-0001005235	1	141 AMHERST ST, NAS	8840-1060	12/31/2016	3,385.07	NAS	141 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005503	1	9 RUMFORD ST, CCD	8840-1060	12/31/2016	2,833.18	CCD	9 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005504	1	13 RUMFORD ST, CCD	8840-1060	12/31/2016	3,030.76	CCD	13 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006570	1	33 BAYSHORE DR, SBN	8840-1060	12/31/2016	1,068.06	SBN	33 BAYSHORE DR, SBN	New	Personal	8840-3800	Yes	380
8840-0001007022	1	39 HAINES ST, NAS	8840-1060	12/31/2016	6,845.52	NAS	39 HAINES ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007100	1	6 BRIDLE PATH, LON Unit 104	8840-1060	12/31/2016	3,417.78	LON	6 BRIDLE PATH, LON Unit 104	New	Personal	8840-3800	Yes	380
8840-0001003417	1	29 MEAD ST, MNC	8840-1060	12/31/2016	58.13	MNC	29 MEAD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005513	1	38 RUMFORD ST, CCD	8840-1060	12/31/2016	2,448.38	CCD	38 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001005697	1	6 THOMAS ST, NAS	8840-1060	12/31/2016	8,582.95	NAS	6 THOMAS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007097	1	2 LONGMEADOW DR, CCD	8840-1060	12/31/2016	4,941.37	CCD	2 LONGMEADOW DR, CCD	New	Personal	8840-3800	Yes	380
8840-0001001205	1	5 HARLEY WY, NAS	8840-1060	12/31/2016	3,251.34	NAS	5 HARLEY WY, NAS	New	Personal	8840-3800	Yes	380
8840-0001006557	1	5 BADGER ST, NAS	8840-1060	12/31/2016	5,034.52	NAS	5 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006571	1	59 DANIEL WEBSTER HWY, MMK	8840-1060	12/31/2016	6,380.20	MMK	59 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3800	Yes	380
8840-0001006948	1	10 FULTON ST UNIT A/B, NAS	8840-1060	12/31/2016	1,634.50	NAS	10 FULTON ST UNIT A/B, NAS	New	Personal	8840-3800	Yes	380
8840-0001005500	1	3 RUMFORD ST, CCD	8840-1060	12/31/2016	3,811.75	CCD	3 RUMFORD ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006561	1	PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	68,053.68	BFD	PEBBLE BEACH DR, BFD	New	Personal	8840-3670	Yes	367
8840-0001006895	1	55 PALOMINO LN, BFD	8840-1060	12/31/2016	4,018.56	BFD	55 PALOMINO LN, BFD	New	Personal	8840-3800	Yes	380
8840-0001006934	1	360 LONDONDERRY TPKE, HOK	8840-1060	12/31/2016	6,499.13	HOK	360 LONDONDERRY TPKE, HOK	New	Personal	8840-3800	Yes	380
8840-0001007038	1	57 PALOMINO LN, BFD	8840-1060	12/31/2016	4,200.93	BFD	57 PALOMINO LN, BFD	New	Personal	8840-3800	Yes	380
8840-0001007053	1	20 HALL AVE, NAS	8840-1060	12/31/2016	6,917.73	NAS	20 HALL AVE, NAS	New	Personal	8840-3800	Yes	380
8840-0001004984	1	2-38 HIGHLAND ST, CCD, ALBIN	8840-1060	12/31/2016	212,347.52	CCD	2-38 HIGHLAND ST, CCD, ALBIN	New	Personal	8840-3670	Yes	367
8840-0001006794	1	9 MUIRFIELD RD, BFD	8840-1060	12/31/2016	2,983.08	BFD	9 MUIRFIELD RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001006980	1	107 PILLSBURY RD, LON	8840-1060	12/31/2016	9,185.65	LON	107 PILLSBURY RD, LON	New	Personal	8840-3800	Yes	380
8840-0001007014	1	43 BOW ST, CCD	8840-1060	12/31/2016	3,071.09	CCD	43 BOW ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001007075	1	800 HOLT AVE, MNC	8840-1060	12/31/2016	4,332.30	MNC	800 HOLT AVE, MNC	New	Personal	8840-3800	Yes	380
8840-0001001190	1	L6 REDWOOD WY, MNC	8840-1060	12/31/2016	2,367.11	MNC	L6 REDWOOD WY, MNC	New	Personal	8840-3800	Yes	380
8840-0001003364	1	700 HALL ST, MNC	8840-1060	12/31/2016	36.46	MNC	700 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004833	1	8 ADELAIDE AV, NAS	8840-1060	12/31/2016	3,523.70	NAS	8 ADELAIDE AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001005223	1	124 AMHERST ST, NAS	8840-1060	12/31/2016	2,736.08	NAS	124 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006791	1	3 MUIRFIELD RD, BFD	8840-1060	12/31/2016	2,933.58	BFD	3 MUIRFIELD RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001007007	1	22 BROAD AVE, CCD	8840-1060	12/31/2016	2,511.27	CCD	22 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001003367	1	709 HALL ST, MNC	8840-1060	12/31/2016	56.69	MNC	709 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006609	1	35 NORTHEASTERN BLVD, NAS	8840-1060	12/31/2016	6,609.03	NAS	35 NORTHEASTERN BLVD, NAS	New	Personal	8840-3800	Yes	380
8840-0001006663	1	7 FOREST ST, CCD	8840-1060	12/31/2016	2,535.10	CCD	7 FOREST ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006790	1	1 MUIRFIELD RD, BFD	8840-1060	12/31/2016	3,108.73	BFD	1 MUIRFIELD RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001005991	1	5 HANNAH DUSTIN, BSC	8840-1060	12/31/2016	2,089.31	BSC	5 HANNAH DUSTIN, BSC	New	Personal	8840-3800	Yes	380
8840-0001005994	1	8 HANNAH DUSTIN, BSC	8840-1060	12/31/2016	2,399.32	BSC	8 HANNAH DUSTIN, BSC	New	Personal	8840-3800	Yes	380
8840-0001006995	1	4 BROAD AVE, CCD	8840-1060	12/31/2016	2,286.06	CCD	4 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001004525	1	23 TRIANGLE PK DR CCD	8840-1060	12/31/2016	9,959.88	CCD	23 TRIANGLE PK DR CCD	New	Personal	8840-3800	Yes	380
8840-0001006813	1	17 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	3,594.29	BFD	17 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001006815	1	20 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	3,584.59	BFD	20 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001003407	1	718 BELMONT ST, MNC	8840-1060	12/31/2016	52.32	MNC	718 BELMONT ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005243	1	160 AMHERST ST, NAS	8840-1060	12/31/2016	3,118.59	NAS	160 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006672	1	9 VALLEY ST, CCD	8840-1060	12/31/2016	3,020.33	CCD	9 VALLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006795	1	12 MUIRFIELD RD, BFD	8840-1060	12/31/2016	2,903.63	BFD	12 MUIRFIELD RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001006887	1	61 WINDHAM RD UNITS A-D, HUD	8840-1060	12/31/2016	6,846.27	HUD	61 WINDHAM RD UNITS A-D, HUD	New	Personal	8840-3800	Yes	380
8840-0001006888	1	10 HIGHLAND ST, HUD	8840-1060	12/31/2016	7,640.29	HUD	10 HIGHLAND ST, HUD	New	Personal	8840-3800	Yes	380
8840-0001006945	1	571 LAYDON, MNC	8840-1060	12/31/2016	6,289.23	MNC	571 LAYDON, MNC	New	Personal	8840-3800	Yes	380
8840-0001006997	1	6 BROAD AVE, CCD	8840-1060	12/31/2016	2,477.13	CCD	6 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001006999	1	8 BROAD AVE, CCD	8840-1060	12/31/2016	1,946.90	CCD	8 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001006886	1	59 WINDHAM RD UNITS A-D, HUD	8840-1060	12/31/2016	5,458.87	HUD	59 WINDHAM RD UNITS A-D, HUD	New	Personal	8840-3800	Yes	380
8840-0001007313	1	14 LORRAINE ST, HUD	8840-1060	12/31/2016	1,253.83	HUD	14 LORRAINE ST, HUD	New	Personal	8840-3670	Yes	367
8840-0001005328	1	37 ORANGE ST, NAS	8840-1060	12/31/2016	2,608.97	NAS	37 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006452	1	10 B ST, HUD	8840-1060	12/31/2016	4,991.43	HUD	10 B ST, HUD	New	Personal	8840-3800	Yes	380

8840-0001006639	1	5 BUSWELL ST, HUD	8840-1060	12/31/2016	21,862.93	HUD	5 BUSWELL ST, HUD	New	Personal	8840-3670		Yes	367
8840-0001007032	1	6 MANOR DR, HOK	8840-1060	12/31/2016	1,500.97	HOK	6 MANOR DR, HOK	New	Personal	8840-3800		Yes	380
8840-0001007125	1	21 CHEYENNE DR, NAS	8840-1060	12/31/2016	1,751.91	NAS	21 CHEYENNE DR, NAS	New	Personal	8840-3800		Yes	380
8840-0001006008	1	214 ROCKINGHAM RD, LON	8840-1060	12/31/2016	9,865.67	LON	214 ROCKINGHAM RD, LON	New	Personal	8840-3800		Yes	380
8840-0001006745	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, MNC	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
8840-0001007001	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	4,179.16	BFD	23 PEBBLE BEACH DR, BFD	New	Personal	8840-3800		Yes	380
8840-0001006929	1	63 BLAISDELL AVE, LAC	8840-1060	12/31/2016	5,038.69	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
8840-0001006197	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
8840-0001007002	1	12 BROAD AVE, CCD	8840-1060	12/31/2016	2,211.60	CCD	12 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001007004	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
8840-0001007039	1	14 WINDHAM RD, HUD	8840-1060	12/31/2016	5,517.83	HUD	14 WINDHAM RD, HUD	New	Personal	8840-3800		Yes	380
8840-0001007082	1	77 RIVER RD, BOW	8840-1060	12/31/2016	4,061.31	BOW	77 RIVER RD, BOW	New	Personal	8840-3800		Yes	380
8840-0001006788	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
8840-0001006792	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
8840-0001007010	1	27 BROAD AVE, CCD	8840-1060	12/31/2016	2,093.94	CCD	27 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001007012	1	30 BROAD AVE, CCD	8840-1060	12/31/2016	1,631.59	CCD	30 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001007029	1	319 DUNBARTON RD, MNC	8840-1060	12/31/2016	7,180.97	MNC	319 DUNBARTON RD, MNC	New	Personal	8840-3800		Yes	380
8840-0001006793	1	7 MUIRFIELD RD, BFD	8840-1060	12/31/2016	2,923.03	BFD	7 MUIRFIELD RD, BFD	New	Personal	8840-3800		Yes	380
8840-0001007006	1	20 BROAD AVE, CCD	8840-1060	12/31/2016	2,123.72	CCD	20 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001006817	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
8840-0001007009	1	26 BROAD AVE, CCD	8840-1060	12/31/2016	3,032.89	CCD	26 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001007011	1	29 BROAD AVE, CCD	8840-1060	12/31/2016	2,731.59	CCD	29 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001007037	1	45 TURKEY HILL RD, MMK	8840-1060	12/31/2016	7,294.16	MMK	45 TURKEY HILL RD, MMK	New	Personal	8840-3800		Yes	380
8840-0001007072	1	7 PLUM ST, CCD	8840-1060	12/31/2016	1,663.80	CCD	7 PLUM ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001007115	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
8840-0001006798	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
8840-0001006882	1	64 TITUS AVE, MNC	8840-1060	12/31/2016	7,584.97	MNC	64 TITUS AVE, MNC	New	Personal	8840-3800		Yes	380
8840-0001007158	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	2,296.90	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
8840-0001006797	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
8840-0001006183	1	11 BYRON DR, NAS	8840-1060	12/31/2016	17,046.18	NAS	11 BYRON DR, NAS	New	Personal	8840-3670		Yes	367
8840-0001006664	1	13 FOREST ST, CCD	8840-1060	12/31/2016	181.50	CCD	13 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006670	1	20 FOREST ST, CCD	8840-1060	12/31/2016	3,147.32	CCD	20 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006673	1	10 VALLEY ST, CCD	8840-1060	12/31/2016	3,420.28	CCD	10 VALLEY ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006802	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
8840-0001006900	1	CROWN POINT CIR, MMK	8840-1060	12/31/2016	17,043.46	MMK	CROWN POINT CIR, MMK	New	Personal	8840-3670		Yes	367
8840-0001006914	1	35 HIGH ST, TIL	8840-1060	12/31/2016	4,803.21	TIL	35 HIGH ST, TIL	New	Personal	8840-3800		Yes	380
8840-0001007070	1	76 PINE ST, FKN	8840-1060	12/31/2016	5,325.71	FKN	76 PINE ST, FKN	New	Personal	8840-3800		Yes	380
8840-0001007102	1	15 NICKERSON DR, CCD	8840-1060	12/31/2016	3,989.51	CCD	15 NICKERSON DR, CCD	New	Personal	8840-3800		Yes	380
8840-0001006038	1	AMHERST ST MNC	8840-1060	12/31/2016	59,464.83	MNC	AMHERST ST MNC	New	Personal	8840-3670		Yes	367
8840-0001006519	1	160 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	2,910.62	MNC	160 SPRINGWOOD WAY, MNC	New	Personal	8840-3800		Yes	380
8840-0001006520	1	170 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	3,048.22	MNC	170 SPRINGWOOD WAY, MNC	New	Personal	8840-3800		Yes	380
8840-0001006661	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
8840-0001006668	1	18 FOREST ST, CCD	8840-1060	12/31/2016	5,067.72	CCD	18 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006803	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
8840-0001006936	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
8840-0001006937	1	188 ELM ST EAST, MFD	8840-1060	12/31/2016	4,945.00	MFD	188 ELM ST EAST, MFD	New	Personal	8840-3800		Yes	380
8840-0001007173	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
8840-0001006201	1	21 SPENCER DR, NAS	8840-1060	12/31/2016	4,742.11	MMK	21 SPENCER DR, NAS	New	Personal	8840-3670		Yes	367
8840-0001006665	1	15 FOREST ST, CCD	8840-1060	12/31/2016	3,025.28	CCD	15 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006746	1	577 RT 106, LOU	8840-1060	12/31/2016	7,184.20	LOU	577 RT 106, LOU	New	Personal	8840-3800		Yes	380
8840-0001006807	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
8840-0001007138	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	4,543.56	CCD	17 N SPRING ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001007202	1	57 COX ST,NAS	8840-1060	12/31/2016	6,078.08	NAS	57 COX ST,NAS	New	Personal	8840-3670		Yes	367
8840-0001006117	1	73 WORTHLEY RD, BFD	8840-1060	12/31/2016	4,019.80	BFD	73 WORTHLEY RD, BFD	New	Personal	8840-3800		Yes	380
8840-0001006642	1	40 WOODLAND DR, NAS	8840-1060	12/31/2016	3,573.78	NAS	40 WOODLAND DR, NAS	New	Personal	8840-3670		Yes	367
8840-0001006667	1	17 FOREST ST, CCD	8840-1060	12/31/2016	3,808.56	CCD	17 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006804	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
8840-0001006805	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
8840-0001007015	1	9 FOREST ST, CCD	8840-1060	12/31/2016	1,441.98	CCD	9 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001007087	1	436 JOSIAH BARTLETT RD, CCD	8840-1060	12/31/2016	7,795.91	CCD	436 JOSIAH BARTLETT RD, CCD	New	Personal	8840-3800		Yes	380
8840-0001007113	1	725 HUSE RD, MNC	8840-1060	12/31/2016	869.23	MNC	725 HUSE RD, MNC	New	Personal	8840-3800		Yes	380
8840-0001007204	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
8840-0001007314	1	13 SPENCER DR, NAS	8840-1060	12/31/2016	5,369.42	NAS	13 SPENCER DR, NAS	New	Personal	8840-3670		Yes	367
8840-0001006808	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
8840-0001007074	1	496 BLODGET ST, MNC	8840-1060	12/31/2016	4,694.39	MNC	496 BLODGET ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001004843	1	20 ADELAIDE AV, NAS	8840-1060	12/31/2016	2,839.28	NAS	20 ADELAIDE AV, NAS	New	Personal	8840-3800		Yes	380
8840-0001006674	1	12 VALLEY ST, CCD	8840-1060	12/31/2016	3,229.24	CCD	12 VALLEY ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006810	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
8840-0001007063	1	63 SEAMES DR, MNC	8840-1060	12/31/2016	4,695.98	MNC	63 SEAMES DR, MNC	New	Personal	8840-3800		Yes	380
8840-0001007188	1	20 AUBURN ST, CCD	8840-1060	12/31/2016	4,097.39	CCD	20 AUBURN ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006942	1	216 SYMTH RD, MNC	8840-1060	12/31/2016	7,399.53	MNC	216 SYMTH RD, MNC	New	Personal	8840-3800		Yes	380
8840-0001006666	1	16 FOREST ST, CCD	8840-1060	12/31/2016	3,470.17	CCD	16 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006825	1	22 TANGUAY AVE, NAS	8840-1060	12/31/2016	8,552.92	NAS	22 TANGUAY AVE, NAS	New	Personal	8840-3670		Yes	367
8840-0001006920	1	12 INDUSTRIAL PARK RD, BER	8840-1060	12/31/2016	2,808.94	BER	12 INDUSTRIAL PARK RD, BER	New	Personal	8840-3800		Yes	380
8840-0001006943	1	44 FAIRFIELD DR, CCD	8840-1060	12/31/2016	4,317.80	CCD	44 FAIRFIELD DR, CCD	New	Personal	8840-3800		Yes	380
8840-0001006988	1	2 MUIRFIELD RD, BFD	8840-1060	12/31/2016	3,211.43	BFD	2 MUIRFIELD RD, BFD	New	Personal	8840-3800		Yes	380
8840-0001007080	1	11 HAMPTON ST, CCD	8840-1060	12/31/2016	4,113.09	CCD	11 HAMPTON ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001007243	1	TANGUAY AV, NAS	8840-1060	12/31/2016	176.00	NAS	TANGUAY AV, NAS	New	Personal	8840-3670		Yes	367
8840-0001007315	1	9 RIVERSIDE ST, NAS	8840-1060	12/31/2016	4,024.87	NAS	9 RIVERSIDE ST, NAS	New	Personal	8840-3670		Yes	367
8840-0001005060	1	683-853 HALL ST, MNC	8840-1060	12/31/2016	356,565.80	MNC	683-853 HALL ST, MNC	New	Personal	8840-3670		Yes	367
8840-0001006669	1	18.5 FOREST ST, CCD	8840-1060	12/31/2016	352.00	CCD	18.5 FOREST ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001007185	1	8 HERBERT ST, CCD	8840-1060	12/31/2016	1,146.92	CCD	8 HERBERT ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001007199	1	11 MUIRFILED RD, BFD	8840-1060	12/31/2016	2,222.44	BFD	11 MUIRFILED RD, BFD	New	Personal	8840-3800		Yes	380
8840-0001006562	1	65 LOG ST, MNC	8840-1060	12/31/2016	5,930.30	MNC	65 LOG ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001006633	1	53 NOTTINHAM DR, NAS	8840-1060	12/31/2016	4,524.19	NAS	53 NOTTINHAM DR, NAS	New	Personal	8840-3670		Yes	367
8840-0001006684	1	278 N MAIN ST, CCD	8840-1060	12/31/2016	3,319.96	CCD	278 N MAIN ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001006818	1	25 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	2,737.33	BFD	25 PEBBLE BEACH DR, BFD	New	Personal	8840-3800		Yes	380
8840-0001006814	1	18 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	3,020.73	BFD	18 PEBBLE BEACH DR, BFD	New	Personal	8840-3800		Yes	380
8840-0001007316	1	129 SHORE DR, NAS	8840-1060	12/31/2016	1,951.86	NAS	129 SHORE DR, NAS	New	Personal	8840-3670		Yes	367
8840-0001006811	1	15 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	3,265.91	BFD	15 PEBBLE BEACH DR, BFD	New	Personal	8840-3800		Yes	380
8840-0001007147	1	70-74 NORTH MAIN ST, CCD	8840-1060	12/31/2016	14,621.26	CCD	70-74 NORTH MAIN ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001008000	1	100 COLLEGE RD, GOFFSTOWN	8840-1060	12/31/2016	333.20	GOF	100 COLLEGE RD, GOFFSTOWN	New	Personal	8840-3670		Yes	367
8840-642286	1	462-610 SPRUCE ST, MNC, CANTON	8840-1060	12/31/2016	306,106.92	MNC	462-610 SPRUCE ST, MNC, CANTON	New	Personal	8840-3670		Yes	367
8840-0001002624	1	30 PERLEY ST, CCD	8840-1060	12/31/2016	1,668.94	CCD	30 PERLEY ST, CCD	New	Personal	8840-3800		Yes	380
8840-0001004488	1	55 OLD BEDFORD RD, BFD	8840-1060	12/31/2016	181,352.17	BFD	55 OLD BEDFORD RD, BFD	New	Personal	8840-3670		Yes	367
8840-0001004752	1	140 DANIEL WEBSTER HWY NAS	8840-1060	12/31/2016	8,981.50	NAS	140 DANIEL WEBSTER HWY NAS	New	Personal	8840-3800		Yes	380
8840-0001004916	1	450 MAPLE ST, MNC	8840-1060	12/31/2016	4,153.64	MNC	450 MAPLE ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001004796	1	66 W HOLLIS ST NAS	8840-1060	12/31/2016	19,998.09	NAS	66 W HOLLIS ST NAS	New	Personal	8840-3800		Yes	380
8840-0001006616	1	9 STEEPLE VIEW, CCD	8840-1060	12/31/2016	4,448.14	CCD	9 STEEPLE VIEW, CCD	New	Personal	8840-3670		Yes	367
8840-0001002868	1	203-274 SOUTH ST, CCD, JORDAN	8840-1060	12/31/2016	335,125.02	CCD	203-274 SOUTH ST, CCD, JORDAN	New	Personal	8840-3670		Yes	367
8840-0001005088	1	781 UNION AV, LAC	8840-1060	12/31/2016	4,994.24	LAC	781 UNION AV, LAC	New	Personal	8840-3800		Yes	380
8840-0001004708	1	8 WHITTEN ST, ALN	8840-1060	12/31/2016	3,090.42	ALN	8 WHITTEN ST, ALN	New	Personal	8840-3800		Yes	380
8840-0001005754	1	2093 ELM ST, MNC	8840-1060	12/31/2016	3,131.62	MNC	2093 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005756	1	2107 ELM ST, MNC	8840-1060	12/31/2016	3,120.86	MNC	2107 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005755	1	2094 ELM ST, MNC	8840-1060	12/31/2016	2,297.07	MNC	2094 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005758	1	2124 ELM ST, MNC	8840-1060	12/31/2016	2,506.29	MNC	2124 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005750	1	2060 ELM ST, MNC	8840-1060	12/31/2016	2,318.50	MNC	2060 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005759	1	2125 ELM ST, MNC	8840-1060	12/31/2016	2,334.27	MNC	2125 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005743	1	1943 ELM ST, MNC	8840-1060	12/31/2016	2,301.18	MNC	1943 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005745	1	1966 ELM ST, MNC	8840-1060	12/31/2016	1,724.92	MNC	1966 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005748	1	2030 ELM ST, MNC	8840-1060	12/31/2016	2,301.18	MNC	2030 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005746	1	2000 ELM ST, MNC	8840-1060	12/31/2016	2,601.14	MNC	2000 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005749	1	2040 ELM ST, MNC	8840-1060	12/31/2016	1,754.71	MNC	2040 ELM ST, MNC	New	Personal	8840-3800		Yes	380

8840-0001005757	1	2108 ELM ST, MNC	8840-1060	12/31/2016	2,334.27	MNC	2108 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005744	1	1952 ELM ST, MNC	8840-1060	12/31/2016	4,397.48	MNC	1952 ELM ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001005170	1	201 AUBURN ST, MNC (REAR)	8840-1060	12/31/2016	1,858.11	MNC	201 AUBURN ST, MNC (REAR)	New	Personal	8840-3800		Yes	380
8840-0001005737	1	ELM ST MNC	8840-1060	12/31/2016	131,247.07	MNC	ELM ST MNC	New	Personal	8840-3670		Yes	367
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, MNC	8840-1060	12/31/2016	2,738.05	MNC	327 MANCHESTER ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001002592	1	291 MANCHESTER ST, MNC	8840-1060	12/31/2016	338.30	MNC	291 MANCHESTER ST, MNC	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, MNC	8840-1060	12/31/2016	12,870.95	MNC	19 ELIZABETH AVE, MNC	New	Personal	8840-3800		Yes	380
8840-0001006342	1	40 PROFILE CIR, NAS	8840-1060	12/31/2016	4,009.40	NAS	40 PROFILE 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 MNC	8840-1060	12/31/2016	1,576.70	MNC	61 W BAKER ST MNC	New	Personal	8840-3800		Yes	380
8840-0001006058	1	PINECREST RD MNC	8840-1060	12/31/2016	111,271.32	MNC	PINECREST RD MNC	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	33,786.77	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	CURRANT LN LOT 102, HOK	8840-1060	12/31/2016	3,596.87	HOK	CURRANT LN LOT 102, HOK	New	Personal	8840-3800		Yes	380
8840-0001006406	1	CHERRY & CURRANT LN, HOK	8840-1060	12/31/2016	19,962.86	HOK	CHERRY & CURRANT LN, HOK	New	Personal	8840-3670		Yes	367
8840-0001006138	1	52 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	72,050.55	LAC	52 MORNINGSIDE DR, LAC	New	Personal	8840-3670		Yes	367
8840-0001006540	1	35 GARFIELD ST, LAC	8840-1060	12/31/2016	9,396.82	LAC	35 GARFIELD ST, LAC	New	Personal	8840-3800		Yes	380
8840-0001003237	1	124 E HOLLIS ST, NAS	8840-1060	12/31/2016	2,278.13	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 RD, HOK	8840-1060	12/31/2016	4,447.94	HOK	4 THORN HILL RD, 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	296 SO WILLOW, MNC	8840-1060	12/31/2016	2,104.97	MNC	296 SO WILLOW, MNC	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, MNC	8840-1060	12/31/2016	2,898.24	MNC	200 BOUCHARD ST, MNC	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, MNC	8840-1060	12/31/2016	6,081.08	MNC	1124 HAYWARD ST, MNC	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, MNC	8840-1060	12/31/2016	9,001.08	MNC	1050 AUBURN ST, MNC	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
8840-0001005942	1	11 KINSLEY ST	8840-1060	12/31/2016	18,627.34	NAS	11 KINSLEY ST	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	2,307.73	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 AV, NAS	8840-1060	12/31/2016	1,647.11	NAS	16 PASADENA AV, 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	3,470.81	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	4,938.43	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	5,221.54	NAS	3-5 MURRAY CT NAS	New	Personal	8840-3800		Yes	380
8840-0001006975	1	621 HALL ST, MNC	8840-1060	12/31/2016	17,185.75	MNC	621 HALL ST, MNC	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 LONDONDERRY TPKE, HOK	8840-1060	12/31/2016	1,906.80	HOK	259 LONDONDERRY TPKE, 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	1,803.29	NAS	128 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001004697	1	270 AMHERST ST, NAS UNIT 5	8840-1060	12/31/2016	3,416.80	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	12/31/2016	3,839.39	NAS	49 GILMAN ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005342	1	11 GRANITE ST, NAS	8840-1060	12/31/2016	2,325.50	NAS	11 GRANITE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005344	1	13 GRANITE ST, NAS	8840-1060	12/31/2016	2,049.22	NAS	13 GRANITE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005314	1	122 GILMAN ST, NAS	8840-1060	12/31/2016	3,396.23	NAS	122 GILMAN ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005324	1	33 ORANGE ST, NAS	8840-1060	12/31/2016	3,910.24	NAS	33 ORANGE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005347	1	21 GRANITE ST, NAS	8840-1060	12/31/2016	2,650.80	NAS	21 GRANITE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001007044	1	3 BURLINGTON RD, NAS	8840-1060	12/31/2016	3,106.64	NAS	3 BURLINGTON RD, NAS	New	Personal	8840-3800		Yes	380
8840-0001000142	1	11 PEPPER HILL RD, LON	8840-1060	12/31/2016	1,806.76	LON	11 PEPPER HILL RD, LON	New	Personal	8840-3800		Yes	380
8840-0001000148	1	18 PEPPER HILL RD, LON	8840-1060	12/31/2016	3,463.11	LON	18 PEPPER HILL RD, LON	New	Personal	8840-3800		Yes	380
8840-0001005315	1	134 GILMAN ST, NAS	8840-1060	12/31/2016	3,294.73	NAS	134 GILMAN ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001006885	1	41 W MEADOW COURT, MFD	8840-1060	12/31/2016	2,116.69	MFD	41 W MEADOW COURT, MFD	New	Personal	8840-3800		Yes	380
8840-0001005343	1	11R GRANITE ST, NAS	8840-1060	12/31/2016	2,871.09	NAS	11R GRANITE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001006427	1	GEORGE AVE, LON	8840-1060	12/31/2016	39,122.98	LON	GEORGE AVE, LON	New	Personal	8840-3670		Yes	367
8840-0001003664	1	2-11 BRIDLE PATH, LON PHASE 1	8840-1060	12/31/2016	40,015.61	LON	2-11 BRIDLE PATH, LON PHASE 1	New	Personal	8840-3670		Yes	367
8840-0001005227	1	132 AMHERST ST, NAS	8840-1060	12/31/2016	109.73	NAS	132 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005345	1	16 GRANITE ST, NAS	8840-1060	12/31/2016	2,258.05	NAS	16 GRANITE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005348	1	23 GRANITE ST, NAS	8840-1060	12/31/2016	2,137.11	NAS	23 GRANITE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001006449	1	85 W HOLLIS ST, NAS	8840-1060	12/31/2016	11,850.30	NAS	85 W HOLLIS ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001007144	1	85.5 W HOLLIS ST, NAS	8840-1060	12/31/2016	3,279.33	NAS	85.5 W HOLLIS ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001001553	1	11 BADGER ST, NAS	8840-1060	12/31/2016	1,996.51	NAS	11 BADGER ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005336	1	4 FOSTER CT, NAS	8840-1060	12/31/2016	4,644.22	NAS	4 FOSTER CT, NAS	New	Personal	8840-3800		Yes	380
8840-0001007060	1	22 LOCK ST, NAS	8840-1060	12/31/2016	858.24	NAS	22 LOCK ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005228	1	133 AMHERST ST, NAS	8840-1060	12/31/2016	450.03	NAS	133 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005225	1	126 AMHERST ST, NAS	8840-1060	12/31/2016	342.70	NAS	126 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001006262	1	10 BURTON DR, LON	8840-1060	12/31/2016	3,655.64	LON	10 BURTON DR, LON	New	Personal	8840-3800		Yes	380
8840-0001006800	1	4 ST ANDREWS DR, BFD	8840-1060	12/31/2016	4,332.62	BFD	4 ST ANDREWS DR, BFD	New	Personal	8840-3800		Yes	380
8840-0001006993	1	1 BROAD AVE, CCD	8840-1060	12/31/2016	2,271.96	CCD	1 BROAD AVE, CCD	New	Personal	8840-3800		Yes	380
8840-0001006448	1	9 OAK AVE, HUD	8840-1060	12/31/2016	7,622.60	HUD	9 OAK AVE, HUD	New	Personal	8840-3800		Yes	380
8840-0001005240	1	154 AMHERST ST, NAS	8840-1060	12/31/2016	367.43	NAS	154 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005335	1	42 ORANGE ST, NAS	8840-1060	12/31/2016	2,233.15	NAS	42 ORANGE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001007021	1	1121 UNION ST, MNC	8840-1060	12/31/2016	8,750.97	MNC	1121 UNION ST, MNC	New	Personal	8840-3800		Yes	380
8840-0001001551	1	9 BADGER ST, NAS	8840-1060	12/31/2016	1,933.58	NAS	9 BADGER ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005232	1	139 AMHERST ST, NAS	8840-1060	12/31/2016	610.91	NAS	139 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005322	1	20 ORANGE ST, NAS	8840-1060	12/31/2016	2,441.22	NAS	20 ORANGE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001001549	1	7 BADGER ST, NAS	8840-1060	12/31/2016	2,741.81	NAS	7 BADGER ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001001555	1	13 BADGER ST, NAS	8840-1060	12/31/2016	2,248.55	NAS	13 BADGER ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001007079	1	800 W HOLLIS ST GARAGE, NAS	8840-1060	12/31/2016	5,843.90	NAS	800 W HOLLIS ST GARAGE, NAS	New	Personal	8840-3800		Yes	380
8840-0001001547	1	4 BADGER ST, NAS	8840-1060	12/31/2016	1,547.05	NAS	4 BADGER ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005312	1	100 GILMAN ST, NAS	8840-1060	12/31/2016	1,940.76	NAS	100 GILMAN ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005327	1	36 ORANGE ST, NAS	8840-1060	12/31/2016	3,639.92	NAS	36 ORANGE ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001000147	1	20 PEPPER HILL RD, LON	8840-1060	12/31/2016	1,003.58	LON	20 PEPPER HILL RD, LON	New	Personal	8840-3800		Yes	380
8840-0001000149	1	16 PEPPER HILL RD, LON	8840-1060	12/31/2016	1,292.66	LON	16 PEPPER HILL RD, LON	New	Personal	8840-3800		Yes	380
8840-0001001546	1	2 BADGER ST, NAS	8840-1060	12/31/2016	2,129.96	NAS	2 BADGER ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005244	1	163 AMHERST ST, NAS	8840-1060	12/31/2016	310.05	NAS	163 AMHERST ST, NAS	New	Personal	8840-3800		Yes	380
8840-0001005303	1	47 GILMAN ST, NAS	8840-1060	12/31/2016	2,685.31	NAS	47 GILMAN ST, NAS	New	Personal	8840-3800		Yes	380

8840-0001006877	1	BURNHAM RD, HUD	8840-1060	12/31/2016	9,948.40	HUD	BURNHAM RD, HUD	New	Personal	8840-3670	Yes	367
8840-0001006883	1	17 BURNHAM RD, HUD	8840-1060	12/31/2016	2,228.67	HUD	17 BURNHAM RD, HUD	New	Personal	8840-3800	Yes	380
8840-0001006894	1	36 TURKEY HILL RD, MMK	8840-1060	12/31/2016	4,583.15	MMK	36 TURKEY HILL RD, MMK	New	Personal	8840-3800	Yes	380
8840-0001001548	1	6 BADGER ST, NAS	8840-1060	12/31/2016	1,632.45	NAS	6 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001004940	1	5-59 WEYMOUTH CT, HUD	8840-1060	12/31/2016	1,909.02	HUD	5-59 WEYMOUTH CT, HUD	New	Personal	8840-3800	Yes	380
8840-0001005233	1	139.5 AMHERST ST, NAS	8840-1060	12/31/2016	2,811.27	NAS	139.5 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005307	1	53 GILMAN ST, NAS	8840-1060	12/31/2016	2,284.37	NAS	53 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005323	1	32 ORANGE ST, NAS	8840-1060	12/31/2016	1,857.83	NAS	32 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001001550	1	8 BADGER ST, NAS	8840-1060	12/31/2016	3,033.32	NAS	8 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005257	1	19 WATSON ST, NAS	8840-1060	12/31/2016	3,533.03	NAS	19 WATSON ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005329	1	39 ORANGE ST, NAS	8840-1060	12/31/2016	3,299.49	NAS	39 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005331	1	41 ORANGE ST, NAS	8840-1060	12/31/2016	2,803.28	NAS	41 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001001552	1	10 BADGER ST, NAS	8840-1060	12/31/2016	647.41	NAS	10 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005310	1	60 GILMAN ST, NAS	8840-1060	12/31/2016	3,129.74	NAS	60 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005333	1	18 LOCK ST, NAS	8840-1060	12/31/2016	2,397.99	NAS	18 LOCK ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005334	1	15 CONCORD ST, NAS	8840-1060	12/31/2016	2,253.30	NAS	15 CONCORD ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005958	1	15 N RIVER RD, MFD	8840-1060	12/31/2016	125,368.70	MFD	15 N RIVER RD, MFD	New	Personal	8840-3670	Yes	367
8840-0001001554	1	12 BADGER ST, NAS	8840-1060	12/31/2016	2,888.07	NAS	12 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005326	1	35 ORANGE ST, NAS	8840-1060	12/31/2016	4,521.71	NAS	35 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006967	1	454 BOSTON POST RD, AMH	8840-1060	12/31/2016	2,039.45	AMH	454 BOSTON POST RD, AMH	New	Personal	8840-3800	Yes	380
8840-0001001557	1	15 BADGER ST, NAS	8840-1060	12/31/2016	2,120.31	NAS	15 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005325	1	34 ORANGE ST, NAS	8840-1060	12/31/2016	741.59	NAS	34 ORANGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005858	1	14 SERENITY LN, NAS	8840-1060	12/31/2016	1,903.78	NAS	14 SERENITY LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001005959	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	Yes	380
8840-0001005960	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	Yes	380
8840-0001001556	1	14 BADGER ST, NAS	8840-1060	12/31/2016	1,776.96	NAS	14 BADGER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005961	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	Yes	380
8840-0001005962	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	Yes	380
8840-0001005974	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	Yes	380
8840-0001005975	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	Yes	380
8840-0001001558	1	112 W HOLLIS ST, NAS	8840-1060	12/31/2016	2,607.10	NAS	112 W HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001001559	1	122 W HOLLIS ST, NAS	8840-1060	12/31/2016	2,076.77	NAS	122 W HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005237	1	143 AMHERST ST, NAS	8840-1060	12/31/2016	647.41	NAS	143 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005238	1	144 AMHERST ST, NAS	8840-1060	12/31/2016	1,595.71	NAS	144 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005976	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	Yes	380
8840-0001006584	1	13 CUMMINGS ST, HUD	8840-1060	12/31/2016	990.83	HUD	13 CUMMINGS ST, HUD	New	Personal	8840-3670	Yes	367
8840-0001001270	1	2-15 BADGER ST, NAS	8840-1060	12/31/2016	38,899.82	NAS	2-15 BADGER ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001005236	1	141.5 AMHERST ST, NAS	8840-1060	12/31/2016	385.18	NAS	141.5 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007048	1	29 DERRY ST, HUD	8840-1060	12/31/2016	956.18	HUD	29 DERRY ST, HUD	New	Personal	8840-3800	Yes	380
8840-0001000144	1	26 PEPPER HILL RD, LON	8840-1060	12/31/2016	1,297.40	LON	26 PEPPER HILL RD, LON	New	Personal	8840-3800	Yes	380
8840-0001005234	1	140 AMHERST ST, NAS	8840-1060	12/31/2016	222.08	NAS	140 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007023	1	484 DANIEL WEBSTER HWY, MMK	8840-1060	12/31/2016	3,728.68	MMK	484 DANIEL WEBSTER HWY, MMK	New	Personal	8840-3800	Yes	380
8840-0001005054	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	Yes	367
8840-0001005229	1	134 AMHERST ST, NAS	8840-1060	12/31/2016	584.88	NAS	134 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006458	1	14 WINCHESTER DR, MMK	8840-1060	12/31/2016	5,559.80	MMK	14 WINCHESTER DR, MMK	New	Personal	8840-3800	Yes	380
8840-914968	1	5 NICKERSON DR,CCD	8840-1060	12/31/2016	1,133.52	CCD	5 NICKERSON DR,CCD	New	Personal	8840-3800	Yes	380
8840-0001006460	1	32 VALHALLA DR, MFD	8840-1060	12/31/2016	6,715.80	MFD	32 VALHALLA DR, MFD	New	Personal	8840-3800	Yes	380
8840-0001005061	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	Yes	367
8840-0001006902	1	14 CROWN POINT CIR, MMK	8840-1060	12/31/2016	2,097.91	MMK	14 CROWN POINT CIR, MMK	New	Personal	8840-3800	Yes	380
8840-0001007184	1	149 AMHERST ST, NAS	8840-1060	12/31/2016	8,244.36	NAS	149 AMHERST ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006446	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	Yes	380
8840-0001006471	1	855 CANDIA RD, MNC	8840-1060	12/31/2016	44,723.38	MNC	855 CANDIA RD, MNC	New	Personal	8840-3670	Yes	367
8840-0001006904	1	16 CROWN POINT CIR, MMK	8840-1060	12/31/2016	2,016.99	MMK	16 CROWN POINT CIR, MMK	New	Personal	8840-3800	Yes	380
8840-0001005963	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	Yes	380
8840-0001005964	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	Yes	380
8840-0001007145	1	15 HAVERHILL ST, HUD	8840-1060	12/31/2016	5,789.43	HUD	15 HAVERHILL ST, HUD	New	Personal	8840-3800	Yes	380
8840-0001005085	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	Yes	367
8840-0001006496	1	30 BROOK ST, MNC	8840-1060	12/31/2016	6,687.29	MNC	30 BROOK ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007095	1	36 PAGE RD, BOW	8840-1060	12/31/2016	5,517.39	BOW	36 PAGE RD, BOW	New	Personal	8840-3800	Yes	380
8840-0001005268	1	1 CHARLOTTE ST, NAS	8840-1060	12/31/2016	1,956.98	NAS	1 CHARLOTTE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006987	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	Yes	380
8840-0001007025	1	823 CHESTNUT ST, MNC	8840-1060	12/31/2016	4,645.64	MNC	823 CHESTNUT ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007034	1	334 BARRETT ST, MNC	8840-1060	12/31/2016	6,085.37	MNC	334 BARRETT ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006899	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	Yes	367
8840-0001006659	1	389 MAMMOTH RD, LON	8840-1060	12/31/2016	1,209.93	LON	389 MAMMOTH RD, LON	New	Personal	8840-3800	Yes	380
8840-0001007076	1	88 WARNER ST, MNC	8840-1060	12/31/2016	2,222.15	MNC	88 WARNER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001000115	1	21 QUARRY RD, LON L77	8840-1060	12/31/2016	1,634.53	LON	21 QUARRY RD, LON L77	New	Personal	8840-3800	Yes	380
8840-0001000150	1	14 PEPPER HILL RD, LON	8840-1060	12/31/2016	2,224.45	LON	14 PEPPER HILL RD, LON	New	Personal	8840-3800	Yes	380
8840-0001007045	1	66-68 ORANGE ST, MNC	8840-1060	12/31/2016	4,994.05	MNC	66-68 ORANGE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006819	1	27 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	514.89	BFD	27 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001007033	1	315 MERRIMACK ST, MNC	8840-1060	12/31/2016	6,450.04	MNC	315 MERRIMACK ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007071	1	2 EXECUTIVE PARK DR, MMK	8840-1060	12/31/2016	2,528.29	MMK	2 EXECUTIVE PARK DR, MMK	New	Personal	8840-3800	Yes	380
8840-0001007139	1	440 MOUNTAIN RD, CCD	8840-1060	12/31/2016	7,467.85	CCD	440 MOUNTAIN RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001007171	1	596 W HOLLIS ST, NAS	8840-1060	12/31/2016	5,292.71	NAS	596 W HOLLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007091	1	212 CENTRAL ST UNIT 1-4, HUD	8840-1060	12/31/2016	5,070.09	HUD	212 CENTRAL ST UNIT 1-4, HUD	New	Personal	8840-3800	Yes	380
8840-0001006523	1	187 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	8,157.98	MNC	187 SPRINGWOOD WAY, MNC	New	Personal	8840-3800	Yes	380
8840-0001007077	1	710 S BEECH ST, MNC	8840-1060	12/31/2016	1,532.96	MNC	710 S BEECH ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006292	1	11 CROWN POINT CIR, MMK	8840-1060	12/31/2016	970.49	MMK	11 CROWN POINT CIR, MMK	New	Personal	8840-3800	Yes	380
8840-0001006906	1	18 CROWN POINT CIR, MMK	8840-1060	12/31/2016	787.87	MMK	18 CROWN POINT CIR, MMK	New	Personal	8840-3800	Yes	380
8840-0001007111	1	7 SHADY LN, MMK	8840-1060	12/31/2016	6,703.15	MMK	7 SHADY LN, MMK	New	Personal	8840-3800	Yes	380
8840-0001007244	1	405 PRESCOTT ST, MNC	8840-1060	12/31/2016	4,124.70	MNC	405 PRESCOTT ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001008001	1	543 DIX ST, MNC	8840-1060	12/31/2016	1,097.27	MNC	543 DIX ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003696	1	21 W MEADOW CT, MFD	8840-1060	12/31/2016	3,528.10	MFD	21 W MEADOW CT, MFD	New	Personal	8840-3800	Yes	380
8840-0001003704	1	29 W MEADOW CT, MFD	8840-1060	12/31/2016	3,569.24	MFD	29 W MEADOW CT, MFD	New	Personal	8840-3800	Yes	380
8840-0001007092	1	62 W MEADOW CT LOT 23, MFD	8840-1060	12/31/2016	3,295.71	MFD	62 W MEADOW CT LOT 23, MFD	New	Personal	8840-3800	Yes	380
8840-0001007120	1	332 NOWELL ST, NAS	8840-1060	12/31/2016	5,800.35	NAS	332 NOWELL ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007126	1	9 PEABODY DR REAR, DER	8840-1060	12/31/2016	4,092.50	DER	9 PEABODY DR REAR, DER	New	Personal	8840-3800	Yes	380
8840-0001006806	1	9 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	773.39	BFD	9 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001007241	1	64 W HOLLIS, NAS	8840-1060	12/31/2016	1,030.68	NAS	64 W HOLLIS, NAS	New	Personal	8840-3800	Yes	380
8840-0001006801	1	1 PEBBLE BEACH DR, BFD	8840-1060	12/31/2016	723.89	BFD	1 PEBBLE BEACH DR, BFD	New	Personal	8840-3800	Yes	380
8840-0001007083	1	336 MANCHESTER ST, MNC	8840-1060	12/31/2016	2,030.34	MNC	336 MANCHESTER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007117	1	211 YOUNG ST, MNC	8840-1060	12/31/2016	6,899.19	MNC	211 YOUNG ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007201	1	208 SAGAMORE ST, MNC	8840-1060	12/31/2016	3,571.33	MNC	208 SAGAMORE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007069	1	EXECUTIVE PARK DR, MMK	8840-1060	12/31/2016	14,011.42	MMK	EXECUTIVE PARK DR, MMK	New	Personal	8840-3670	Yes	367
8840-0001004988	1	120-165 AMHERST ST, NAS	8840-1060	12/31/2016	271,675.91	NAS	120-165 AMHERST ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001006158	1	435 S RIVER RD, BFD	8840-1060	12/31/2016	4,984.57	BFD	435 S RIVER RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001007242	1	4 ABBOTT ST, NAS	8840-1060	12/31/2016	725.78	NAS	4 ABBOTT ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007276	1	3 BALTIMORE RD, NAS	8840-1060	12/31/2016	1,459.04	NAS	3 BALTIMORE RD, NAS	New	Personal	8840-3800	Yes	380
8840-0001001617	1	86 CONCORD ST, NAS	8840-1060	12/31/2016	2,355.88	NAS	86 CONCORD ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001002918	1	47 S RIVER RD, BFD	8840-1060	12/31/2016	278.65	BFD	47 S RIVER RD, BFD	New	Personal	8840-3800	Yes	380
8840-0001003917	1	10 COOPER LN, BFD SERVICE #1	8840-1060	12/31/2016	535.17	BFD	10 COOPER LN, BFD SERVICE #1	New	Personal	8840-3800	Yes	380
8840-0001004161	1	10 CORPORATE DR BFD	8840-1060	12/31/2016	617.03	BFD	10 CORPORATE DR BFD	New	Personal	8840-3800	Yes	380
8840-0001006823	1	16 CHEYENNE DR, NAS	8840-1060	12/31/2016	7,007.23	NAS	16 CHEYENNE DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001005152	1	4 LADYSLIPPER LN, MNC, LOT 43	8840-1060	12/31/2016	1,471.86	MNC	4 LADYSLIPPER LN, MNC, LOT 43	New	Personal	8840-3800	Yes	380
8840-0001005921	1	19 RICHMOND DR, CCD	8840-1060	12/31/2016	753.46	CCD	19 RICHMOND DR, CCD	New	Personal	8840-3800	Yes	380
8840-0001005923	1	8 NICKERSON DR, CCD	8840-1060	12/31/2016	805.36	CCD	8 NICKERSON DR, CCD	New	Personal	8840-3800	Yes	380
8840-0001006171	1	76 AIRPORT RD, CONCORD NH	8840-1060	12/31/2016	8,078.08	CCD	76 AIRPORT RD, CONCORD NH	New	Personal	8840-3800	Yes	380
8840-0001006530	1	45 HEDGEROSE WAY, MNC	8840-1060	12/31/2016	1,798.23	MNC	45 HEDGEROSE WAY, MNC	New	Personal	8840-3800	Yes	380
8840-0001004961	1	1092 1239 UNION ST MNC	8840-1060	12/31/2016	510,721.99	MNC	1092 1239 UNION ST MNC	New	Personal	8840-3670	Yes	367
8840-0001006358	1	378 MAIN ST, NAS	8840-1060	12/31/2016	9,548.05	NAS	378 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006352	1	353 MAIN ST, NAS	8840-1060	12/31/2016	7,346.15	NAS	353 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006112	1	777 LAKE AV, MNC	8840-1060	12/31/2016	679.99	MNC	777 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001007020	1	54 PLEASANT ST, CCD	8840-1060	12/31/2016	4,679.52	CCD	54 PLEASANT ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006984	1	22 PINEHURST ST, NAS	8840-1060	12/31/2016	11,500.06	NAS	22 PINEHURST ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001006836	1	2 MARTIN ST, CCD	8840-1060	12/31/2016	993.98	CCD	2 MARTIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001007090	1	17 WASON RD, HUD	8840-1060	12/31/2016	251.14	NAS	17 WASON RD, HUD	New	Personal	8840-3800	Yes	380
8840-0001007000	1	9 BROAD AVE, CCD	8840-1060	12/31/2016	2,343.37	CCD	9 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001007005	1	19 BROAD AVE, CCD	8840-1060	12/31/2016	2,378.67	CCD	19 BROAD AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001006636	1	12 NOTTINGHAM DR, NAS	8840-1060	12/31/2016	843.42	NAS	12 NOTTINGHAM DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001007103	1	3 SIOUX AV, NAS	8840-1060	12/31/2016	4,292.13	NAS	3 SIOUX AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001006187	1	15 CHEROKEE AVE, NAS	8840-1060	12/31/2016	26,319.02	NAS	15 CHEROKEE AVE, NAS	New	Personal	8840-3670	Yes	367
8840-0001006635	1	114 BELKNAP RD, HUD	8840-1060	12/31/2016	10,256.15	HUD	114 BELKNAP RD, HUD	New	Personal	8840-3670	Yes	367
8840-0001007104	1	49-49.5 BELKNAP RD, HUD	8840-1060	12/31/2016	9,006.91	HUD	49-49.5 BELKNAP RD, HUD	New	Personal	8840-3800	Yes	380
8840-0001006186	1	24 CAMBRIDGE DR, NAS	8840-1060	12/31/2016	10,275.93	NAS	24 CAMBRIDGE DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001006569	1	GREEN ST, CCD	8840-1060	12/31/2016	58,746.44	CCD	GREEN ST, CCD	New	Personal	8840-3670	Yes	367
8840-0001007062	1	544 SPRUCE ST, MNC	8840-1060	12/31/2016	1,089.98	MNC	544 SPRUCE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007078	1	2 PINEHURST AVE, NAS	8840-1060	12/31/2016	4,547.86	NAS	2 PINEHURST AVE, NAS	New	Personal	8840-3670	Yes	367
8840-0001007086	1	540 SPRUCE ST, MNC	8840-1060	12/31/2016	1,089.98	MNC	540 SPRUCE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005332	1	14 LOCK ST, NAS	8840-1060	12/31/2016	2,452.06	NAS	14 LOCK ST, NAS	New	Personal	8840-3800	Yes	380

8840-0001006576	1	46 WARREN ST, CCD	8840-1060	12/31/2016	1,562.14	CCD	46 WARREN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006846	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
8840-0001006577	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
8840-0001006578	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
8840-0001006656	1	53 ADELAIDE ST, HUD	8840-1060	12/31/2016	2,673.22	HUD	53 ADELAIDE ST, HUD	New	Personal	8840-3670	Yes	367
8840-0001006579	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
8840-0001003467	1	462 SPRUCE ST, MNC	8840-1060	12/31/2016	2,328.78	MNC	462 SPRUCE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003471	1	474 SPRUCE ST, MNC	8840-1060	12/31/2016	209.29	MNC	474 SPRUCE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006651	1	18 MAPLELEAF DR, NAS	8840-1060	12/31/2016	8,478.82	NAS	18 MAPLELEAF DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006897	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
8840-0001006968	1	32 GLENRIDGE AVE, GOF	8840-1060	12/31/2016	1,353.98	GOF	32 GLENRIDGE AVE, GOF	New	Personal	8840-3800	Yes	380
8840-0001007149	1	10 MAPLELEAF DR, NAS	8840-1060	12/31/2016	2,238.41	NAS	10 MAPLELEAF DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006654	1	93 FERRY ST, HUD	8840-1060	12/31/2016	5,228.21	HUD	93 FERRY ST, HUD	New	Personal	8840-3670	Yes	367
8840-0001006366	1	741 AMHERST ST, MNC	8840-1060	12/31/2016	752.35	MNC	741 AMHERST ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003491	1	552 SPRUCE ST, MNC	8840-1060	12/31/2016	476.43	MNC	552 SPRUCE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007043	1	536 SPRUCE ST, MNC	8840-1060	12/31/2016	1,089.98	MNC	536 SPRUCE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006052	1	40 GERTRUDE ST, MNC	8840-1060	12/31/2016	206.75	MNC	40 GERTRUDE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003509	1	71 CANTON ST, MNC	8840-1060	12/31/2016	296.02	MNC	71 CANTON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006198	1	10 FOREST DR, MMK	8840-1060	12/31/2016	10,051.25	MMK	10 FOREST DR, MMK	New	Personal	8840-3670	Yes	367
8840-0001006671	1	8 VALLEY ST, CCD	8840-1060	12/31/2016	4,606.10	CCD	8 VALLEY ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001007114	1	12 INNOVATION WAY, LON	8840-1060	12/31/2016	20,150.25	LON	12 INNOVATION WAY, LON	New	Personal	8840-3800	Yes	380
8840-0001007116	1	5 LANGDON AVE, CCD	8840-1060	12/31/2016	16,591.51	CCD	5 LANGDON AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001007151	1	INNOVATION WAY, LON	8840-1060	12/31/2016	813.24	LON	INNOVATION WAY, LON	New	Personal	8840-3670	Yes	367
8840-0001007054	1	958 UNION AVE, LAC	8840-1060	12/31/2016	5,401.78	LAC	958 UNION AVE, LAC	New	Personal	8840-3800	Yes	380
8840-0001005065	1	4-146 GILMAN ST, NAS	8840-1060	12/31/2016	207,035.38	NAS	4-146 GILMAN ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001006643	1	19 GLEN DR, NAS	8840-1060	12/31/2016	6,783.20	HUD	19 GLEN DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001007088	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
8840-0001007157	1	277 MERRIMACK, MNC	8840-1060	12/31/2016	1,019.87	MNC	277 MERRIMACK, MNC	New	Personal	8840-3800	Yes	380
8840-0001004986	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
8840-0001007203	1	1 HOLBROOK DR, NAS	8840-1060	12/31/2016	1,443.42	NAS	1 HOLBROOK DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001005086	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	8840-3670	Yes	367
8840-0001006354	1	358 MAIN ST, NAS	8840-1060	12/31/2016	4,541.80	NAS	358 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006634	1	16 GLEN DR, NAS	8840-1060	12/31/2016	8,513.40	NAS	16 GLEN DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001007042	1	38 PROFILE AVE, CCD	8840-1060	12/31/2016	7,211.02	CCD	38 PROFILE AVE, CCD	New	Personal	8840-3800	Yes	380
8840-0001000152	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
8840-0001007245	1	19 BURGESS ST, NAS	8840-1060	12/31/2016	2,415.00	NAS	19 BURGESS ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001006356	1	364 MAIN ST, NAS	8840-1060	12/31/2016	8,421.52	NAS	364 MAIN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006677	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
8840-0001006919	1	100A WINTER ST, TIL	8840-1060	12/31/2016	3,573.14	TIL	100A WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-0001006979	1	170 WARREN ST, CCD	8840-1060	12/31/2016	20,322.19	CCD	170 WARREN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001007268	1	11 CAMBRIDGE DR, NAS	8840-1060	12/31/2016	242.00	NAS	11 CAMBRIDGE DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006640	1	29 GLEN DR, NAS	8840-1060	12/31/2016	10,498.12	NAS	29 GLEN DR, NAS	New	Personal	8840-3800	Yes	380
8840-0001006200	1	42 CHEYENNE DR, NAS	8840-1060	12/31/2016	5,678.62	NAS	42 CHEYENNE DR, NAS	New	Personal	8840-3670	Yes	367
8840-0001006596	1	FOREST ST, CCD	8840-1060	12/31/2016	136,066.58	CCD	FOREST ST, CCD	New	Personal	8840-3670	Yes	367
8840-0001006676	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
8840-0001006682	1	274.5 N MAIN ST, CCD	8840-1060	12/31/2016	6,004.09	CCD	274.5 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001007141	1	461 SHORE DR, LAC	8840-1060	12/31/2016	6,035.02	LAC	461 SHORE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001004941	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
8840-0001006568	1	150 PLEASANT POND LOT 15, MNC	8840-1060	12/31/2016	4,423.93	MNC	150 PLEASANT POND LOT 15, MNC	New	Personal	8840-3800	Yes	380
8840-0001006678	1	225 N MAIN ST, CCD	8840-1060	12/31/2016	4,554.55	CCD	225 N MAIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006908	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
8840-0001006679	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
8840-0001006681	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
8840-0001007050	1	112 WINTER ST, TIL	8840-1060	12/31/2016	5,567.90	TIL	112 WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-0001007186	1	111 MERRIMACK ST, HOK	8840-1060	12/31/2016	1,765.28	HOK	111 MERRIMACK ST, HOK	New	Personal	8840-3800	Yes	380
8840-919916	1	5-116 FOREST ST, MNC, & BABEL	8840-1060	12/31/2016	92,867.94	MNC	5-116 FOREST ST, MNC, & BABEL	New	Personal	8840-3670	Yes	367
8840-0001006675	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
8840-0001007066	1	116 WINTER ST, TIL	8840-1060	12/31/2016	4,630.95	TIL	116 WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-0001007280	1	50 WATSON ST, NAS	8840-1060	12/31/2016	2,946.70	NAS	50 WATSON ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001007109	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
8840-0001007058	1	125 WINTER ST, TIL	8840-1060	12/31/2016	5,077.39	TIL	125 WINTER ST, TIL	New	Personal	8840-3800	Yes	380
8840-0001005660	1	18 LODGE ST, MNC	8840-1060	12/31/2016	226.75	MNC	18 LODGE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005661	1	25 LODGE ST, MNC	8840-1060	12/31/2016	822.53	MNC	25 LODGE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006889	1	52 PAGE RD, LFD	8840-1060	12/31/2016	3,263.94	LFD	52 PAGE RD, LFD	New	Personal	8840-3800	Yes	380
8840-0001007024	1	50 PAGE RD, LFD	8840-1060	12/31/2016	3,309.80	LFD	50 PAGE RD, LFD	New	Personal	8840-3800	Yes	380
8840-0001007127	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
8840-0001006603	1	N MAIN ST, CCD	8840-1060	12/31/2016	68,538.24	CCD	N MAIN ST, CCD	New	Personal	8840-3670	Yes	367
8840-0001006954	1	526 CENTRAL ST, MNC	8840-1060	12/31/2016	31.61	MNC	526 CENTRAL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001007271	1	55 S VILLAGE, LOU	8840-1060	12/31/2016	3,170.95	LOU	55 S VILLAGE, LOU	New	Personal	8840-3800	Yes	380
8840-0001005654	1	714 MAPLE ST, MNC	8840-1060	12/31/2016	200.00	MNC	714 MAPLE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005059	1	218-274 BLODGET, MNC, MAPLE ST	8840-1060	12/31/2016	124,882.00	MNC	218-274 BLODGET, MNC, MAPLE ST	New	Personal	8840-3670	Yes	367
8840-0001006947	1	508-559 CENTRAL ST, MNC	8840-1060	12/31/2016	3,178.90	MNC	508-559 CENTRAL ST, MNC	New	Personal	8840-3670	Yes	367
8840-0001006991	1	S MAPLE ST at BRUNELLE ST MNC	8840-1060	12/31/2016	84,896.55	MNC	S MAPLE ST at BRUNELLE ST MNC	New	Personal	8840-3670	Yes	367
8840-0001006140	1	CONST - TILTON HI LINE LOU	8840-1060	12/31/2016	9,166,760.19	LOU	CONST - TILTON HI LINE LOU	New	Personal	8840-3670	Yes	367
8840-0001007246	1	CAPRON RD, MFD	8840-1060	12/31/2016	9,605.28	MFD	CAPRON RD, MFD	New	Personal	8840-3670	Yes	367
8840-0001006442	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
8840-0001006843	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
8840-0001006855	1	7 GILLIS ST NAS	8840-1060	12/31/2016	1,037.63	NAS	7 GILLIS ST NAS	New	Personal	8840-3800	Yes	380
8840-0001006856	1	8 GILLIS ST NAS	8840-1060	12/31/2016	3,893.97	NAS	8 GILLIS ST NAS	New	Personal	8840-3800	Yes	380
8840-0001006858	1	10 GILLIS ST NAS	8840-1060	12/31/2016	890.92	NAS	10 GILLIS ST NAS	New	Personal	8840-3800	Yes	380
8840-0001006923	1	25 GILLIS ST, NAS	8840-1060	12/31/2016	2,559.26	NAS	25 GILLIS ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006935	1	1645 CANDIA RD, MNC	8840-1060	12/31/2016	18,432.44	MNC	1645 CANDIA RD, MNC	New	Personal	8840-3800	Yes	380
8840-0001007131	1	2 GRAY AV MAS	8840-1060	12/31/2016	1,027.58	NAS	2 GRAY AV MAS	New	Personal	8840-3800	Yes	380
8840-0001007272	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
8840-0001005093	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
8840-0001006441	1	10 WEBB DR, LON	8840-1060	12/31/2016	41,731.95	LON	10 WEBB DR, LON	New	Personal	8840-3670	Yes	367
8840-0001006145	1	64 MORNINGSIDE DR, LAC	8840-1060	12/31/2016	799.44	LAC	64 MORNINGSIDE DR, LAC	New	Personal	8840-3800	Yes	380
8840-0001006547	1	11 COURTNEY LN, NAS	8840-1060	12/31/2016	2,829.86	NAS	11 COURTNEY LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001006516	1	130 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	1,798.23	MNC	130 SPRINGWOOD WAY, MNC	New	Personal	8840-3800	Yes	380
8840-0001006173	1	3 TECH CIRCLE, AMH	8840-1060	12/31/2016	5,488.37	AMH	3 TECH CIRCLE, AMH	New	Personal	8840-3800	Yes	380
8840-0001007035	1	16 CENTRAL ST UNIT A, HUD	8840-1060	12/31/2016	5,835.01	HUD	16 CENTRAL ST UNIT A, HUD	New	Personal	8840-3800	Yes	380
8840-0001007269	1	25 OHIO AVE, MNC	8840-1060	12/31/2016	6,554.76	MNC	25 OHIO AVE, MNC	New	Personal	8840-3800	Yes	380
8840-0001007123	1	8 GIROUARD AVE, NAS	8840-1060	12/31/2016	4,382.91	NAS	8 GIROUARD AVE, NAS	New	Personal	8840-3800	Yes	380
8840-0001001220	1	6 NUTT ST, NAS	8840-1060	12/31/2016	98.04	NAS	6 NUTT ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001001186	1	9 REDWOOD WY LOT 2, MNC	8840-1060	12/31/2016	287.30	MNC	9 REDWOOD WY LOT 2, MNC	New	Personal	8840-3800	Yes	380
8840-0001000091	1	17 BLACK FOREST CIR, LON	8840-1060	12/31/2016	1,867.47	LON	17 BLACK FOREST CIR, LON	New	Personal	8840-3800	Yes	380
8840-ENIC0080	1	K Meter Prgm In to Out Amherst	8840-1060	12/31/2016	938.13	AMH	K Meter Prgm In to Out Amherst	New	Personal	8840-3800	Yes	380
8840-0001003728	1	14-72 MONROE ST, MNC	8840-1060	12/31/2016	1,651.91	MNC	14-72 MONROE ST, MNC	New	Personal	8840-3670	Yes	367
8840-0001002867	1	47-90 N SPRING ST, CCD,RUMFORD	8840-1060	12/31/2016	1,843.27	CCD	47-90 N SPRING ST, CCD,RUMFORD	New	Personal	8840-3670	Yes	367
8840-0001002693	1	347-349 HANOVER ST, MNC	8840-1060	12/31/2016	(100.15)	MNC	347-349 HANOVER ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001004045	1	37 PLEASANT ST, CCD	8840-1060	12/31/2016	1,386.66	CCD	37 PLEASANT ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001003355	1	10 ATWOOD CT, NAS	8840-1060	12/31/2016	264.00	NAS	10 ATWOOD CT, NAS	New	Personal	8840-3800	Yes	380
8840-0001003356	1	11 ATWOOD CT, NAS	8840-1060	12/31/2016	473.00	NAS	11 ATWOOD CT, NAS	New	Personal	8840-3800	Yes	380
8840-0001003987	1	Bedford Expansion BFD	8840-1060	12/31/2016	(8,332.00)	BFD	Bedford Expansion BFD	New	Personal	8840-3670	Yes	367
8840-0001003930	1	12 COOPER LN, BFD SERVICE #2	8840-1060	12/31/2016	(2,889.98)	BFD	12 COOPER LN, BFD SERVICE #2	New	Personal	8840-3800	Yes	380
8840-0001003208	1	36 BRIDGE ST, NAS	8840-1060	12/31/2016	287.50	NAS	36 BRIDGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001002615	1	19-50 PERLEY ST, CCD, GROVE ST	8840-1060	12/31/2016	9.72	CCD	19-50 PERLEY ST, CCD, GROVE ST	New	Personal	8840-3670	Yes	367
8840-840337	1	1-12 JACKSON ST, NAS	8840-1060	12/31/2016	353.56	NAS	1-12 JACKSON ST, NAS	New	Personal	8840-3670	Yes	367
8840-0001002841	1	374-396 PEARL ST, MNC	8840-1060	12/31/2016	63.40	MNC	374-396 PEARL ST, MNC	New	Personal	8840-3670	Yes	367
8840-925627	1	404-575 RIVER RD, MNC, THAYER	8840-1060	12/31/2016	1,817.58	MNC	404-575 RIVER RD, MNC, THAYER	New	Personal	8840-3670	Yes	367
8840-0001004495	1	662 ROUTE 106 N, LOU	8840-1060	12/31/2016	10,624.96	LOU	662 ROUTE 106 N, LOU	New	Personal	8840-3670	Yes	367
8840-0001004493	1	6 GRINNELL RD, DER	8840-1060	12/31/2016	1,727.16	DER	6 GRINNELL RD, DER	New	Personal	8840-3800	Yes	380
8840-0001004976	1	40 RICHARD ST, MNC	8840-1060	12/31/2016	150.24	MNC	40 RICHARD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005889	1	13 PISCATAQUA RD, CCD	8840-1060	12/31/2016	(15,034.23)	CCD	13 PISCATAQUA RD, CCD	New	Personal	8840-3800	Yes	380
8840-0001004259	1	8-12 LIBERTY DR, LON	8840-1060	12/31/2016	5,983.20	LON	8-12 LIBERTY DR, LON	New	Personal	8840-3670	Yes	367
8840-0001005067	1	28 COLLEGE RD, GOF	8840-1060	12/31/2016	(1,076.16)	GOF	28 COLLEGE RD, GOF	New	Personal	8840-3800	Yes	380
8840-0001004795	1	6 CHANDLER ST BSC	8840-1060	12/31/2016	720.79	BSC	6 CHANDLER ST BSC	New	Personal	8840-3800	Yes	380
8840-0001006203	1	170 EAST MILIAN RD, BER	8840-1060	12/31/2016	1,000.00	BER	170 EAST MILIAN RD, BER	New	Personal	8840-3800	Yes	380
8840-0001003318	1	4 HOYTS LN, NAS	8840-1060	12/31/2016	151.56	NAS	4 HOYTS LN, NAS	New	Personal	8840-3800	Yes	380
8840-0001005618	1	662 HARVARD ST, MNC	8840-1060	12/31/2016	189.00	MNC	662 HARVARD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005620	1	680 HARVARD ST, MNC	8840-1060	12/31/2016	50.00	MNC	680 HARVARD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005619	1	651 HARVARD ST, MNC	8840-1060	12/31/2016	94.50	MNC	651 HARVARD ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005631	1	176 HALL ST, MNC	8840-1060	12/31/2016	47.26	MNC	176 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006249	1	182 HALL ST, MNC	8840-1060	12/31/2016	94.50	MNC	182 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005632	1	207 HALL ST, MNC	8840-1060	12/31/2016	189.00	MNC	207 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005633	1	211 HALL ST, MNC	8840-1060	12/31/2016	189.00	MNC	211 HALL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005606	1	658 LAKE AV, MNC	8840-1060	12/31/2016	346.26	MNC	658 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005598	1	624 LAKE AV, MNC	8840-1060	12/31/2016	250.80	MNC	624 LAKE AV, MNC	New	Personal	8840-3800	Yes	380
8840-0001005602	1	634 LAKE AV, MNC	8840-1060	12/31/2016	182.40	MNC	634 LAKE AV, MNC	New	Personal	8840-3800	Yes	380

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	51-57 SAGAMORE ST, MNC	8840-1060	12/31/2016	5,516.98	MNC	51-57 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
8840-0001005058	1	660-789 HARVARD ST, MNC & HALL	8840-1060	12/31/2016	731.18	MNC	660-789 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
8840-0001006233	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	227.78	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
8840-0001005581	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	88.00	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	456.00	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	621 LAKE AV, MNC	8840-1060	12/31/2016	228.00	MNC	621 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	630.00	TIL	645 LACONIA RD, TIL (STUB)	New	Personal	8840-3800	Yes	380
8840-0001005854	1	6 SERENITY LN, NAS	8840-1060	12/31/2016	2,553.12	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	606.16	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
8840-0001005762	1	CAMP SARGENT RD CO-OP, MMK	8840-1060	12/31/2016	76,735.37	MMK	CAMP SARGENT RD CO-OP, MMK	New	Personal	8840-3670	Yes	367
8840-0001005154	1	CILLEY RD MNC	8840-1060	12/31/2016	81,230.51	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	242.00	NAS	57 WEATHERSFIELD RD, NAS	New	Personal	8840-3670	Yes	367
8840-0001006167	1	265 ELM ST, MFD	8840-1060	12/31/2016	4,520.25	MFD	265 ELM ST, MFD	New	Personal	8840-3800	Yes	380
8840-0001006227	1	238 NASHUA RD MFD	8840-1060	12/31/2016	4,480.85	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	50 STRAFFORD ST, LAC	8840-1060	12/31/2016	49.50	LAC	50 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	364.80	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	581 LAKE AV, MNC	8840-1060	12/31/2016	145.92	MNC	581 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	33.00	LAC	30 SHEPARD ST, LAC	New	Personal	8840-3800	Yes	380
8840-0001005038	1	1188 UNION ST, MNC	8840-1060	12/31/2016	3,347.79	MNC	1188 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005039	1	1189 UNION ST, MNC	8840-1060	12/31/2016	5,264.63	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	6,042.74	MNC	1093 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005044	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	8840-1060	12/31/2016	2,700.21	MNC	94 TRENTON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005616	1	640 CENTRAL ST, MNC	8840-1060	12/31/2016	3,332.08	MNC	640 CENTRAL ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005047	1	1239 UNION ST, MNC	8840-1060	12/31/2016	2,996.18	MNC	1239 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005022	1	1130 UNION ST, MNC	8840-1060	12/31/2016	5,773.82	MNC	1130 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005023	1	1134 UNION ST, MNC	8840-1060	12/31/2016	4,991.30	MNC	1134 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005051	1	445 RAY ST, MNC	8840-1060	12/31/2016	3,467.30	MNC	445 RAY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006424	1	170 WHALLEY ST, MNC	8840-1060	12/31/2016	352.00	MNC	170 WHALLEY ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006607	1	40 SCHOOL ST UNIT A&B, FKN	8840-1060	12/31/2016	44.00	FKN	40 SCHOOL ST UNIT A&B, FKN	New	Personal	8840-3800	Yes	380
8840-0001005021	1	1129 UNION ST, MNC	8840-1060	12/31/2016	4,594.92	MNC	1129 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005035	1	1177 UNION ST, MNC	8840-1060	12/31/2016	3,473.30	MNC	1177 UNION ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001005260	1	3 PASADENA AV, NAS	8840-1060	12/31/2016	352.00	NAS	3 PASADENA AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001006403	1	72 UNDERHILL ST, NAS	8840-1060	12/31/2016	1,578.49	NAS	72 UNDERHILL ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006524	1	189 SPRINGWOOD WAY, MNC	8840-1060	12/31/2016	1,118.71	MNC	189 SPRINGWOOD WAY, MNC	New	Personal	8840-3800	Yes	380
8840-0001006586	1	81 PEARL ST, FKN	8840-1060	12/31/2016	33.00	FKN	81 PEARL ST, FKN	New	Personal	8840-3800	Yes	380
8840-0001006439	1	255 PEMBROKE ST, UNIT A&B, PEM	8840-1060	12/31/2016	132.00	PEM	255 PEMBROKE ST, UNIT A&B, PEM	New	Personal	8840-3800	Yes	380
8840-0001006492	1	265 SALMON ST, MNC	8840-1060	12/31/2016	8,155.83	MNC	265 SALMON ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006564	1	204 DEARBORN RD, PEM	8840-1060	12/31/2016	269.50	PEM	204 DEARBORN RD, PEM	New	Personal	8840-3800	Yes	380
8840-0001006482	1	592 DANIEL WEBSTER HWY #4, MMK	8840-1060	12/31/2016	176.00	MMK	592 DANIEL WEBSTER HWY #4, MMK	New	Personal	8840-3800	Yes	380
8840-0001006537	1	94 MANCHESTER ST SERVICE, CCD	8840-1060	12/31/2016	(153.92)	CCD	94 MANCHESTER ST SERVICE, CCD	New	Personal	8840-3800	Yes	380
8840-0001005261	1	4 PASADENA AV, NAS	8840-1060	12/31/2016	1,630.51	NAS	4 PASADENA AV, NAS	New	Personal	8840-3800	Yes	380
8840-0001006209	1	176 NORTH MAIN ST UNIT 2, BSC	8840-1060	12/31/2016	846.18	BSC	176 NORTH MAIN ST UNIT 2, BSC	New	Personal	8840-3800	Yes	380
8840-0001006210	1	176 NORTH MAIN ST UNIT 3, BSC	8840-1060	12/31/2016	731.70	BSC	176 NORTH MAIN ST UNIT 3, BSC	New	Personal	8840-3800	Yes	380
8840-0001006211	1	176 NORTH MAIN ST UNIT 4, BSC	8840-1060	12/31/2016	731.70	BSC	176 NORTH MAIN ST UNIT 4, BSC	New	Personal	8840-3800	Yes	380
8840-0001006214	1	176 NORTH MAIN ST UNIT 7, BSC	8840-1060	12/31/2016	731.70	BSC	176 NORTH MAIN ST UNIT 7, BSC	New	Personal	8840-3800	Yes	380
8840-0001006215	1	176 NORTH MAIN ST UNIT 8, BSC	8840-1060	12/31/2016	731.70	BSC	176 NORTH MAIN ST UNIT 8, BSC	New	Personal	8840-3800	Yes	380
8840-0001006208	1	176 NORTH MAIN ST UNIT 1, BSC	8840-1060	12/31/2016	1,627.87	BSC	176 NORTH MAIN ST UNIT 1, BSC	New	Personal	8840-3800	Yes	380
8840-0001006283	1	99 AUBURN ST, CCD	8840-1060	12/31/2016	1,291.35	CCD	99 AUBURN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001007031	1	214 SEWALLS FALLS RD CCD	8840-1060	12/31/2016	1,710.62	CCD	214 SEWALLS FALLS RD CCD	New	Personal	8840-3800	Yes	380
8840-0001006930	1	19-21 ALBIN ST, CCD	8840-1060	12/31/2016	2,889.98	CCD	19-21 ALBIN ST, CCD	New	Personal	8840-3800	Yes	380
8840-0001006573	1	94 MT VERNON ST, MFD	8840-1060	12/31/2016	3,977.12	MFD	94 MT VERNON ST, MFD	New	Personal	8840-3800	Yes	380
8840-0001003271	1	34 CROWN ST, NAS	8840-1060	12/31/2016	1,358.76	NAS	34 CROWN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005319	1	19 SAWYER ST, NAS	8840-1060	12/31/2016	1,882.59	NAS	19 SAWYER ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006348	1	509 CHARLES BANCROFT-HOU, LFD	8840-1060	12/31/2016	352.00	LFD	509 CHARLES BANCROFT-HOU, LFD	New	Personal	8840-3800	Yes	380
8840-0001006368	1	342 BRIDGE ST, MNC	8840-1060	12/31/2016	11,022.01	MNC	342 BRIDGE ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001006610	1	998 CHESTNUT ST, MNC	8840-1060	12/31/2016	4,808.98	MNC	998 CHESTNUT ST, MNC	New	Personal	8840-3800	Yes	380
8840-0001003209	1	49 BRIDGE ST, NAS	8840-1060	12/31/2016	352.00	NAS	49 BRIDGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001006349	1	509 CHARLES BANCROFT-GAR, LFD	8840-1060	12/31/2016	297.00	LFD	509 CHARLES BANCROFT-GAR, LFD	New	Personal	8840-3800	Yes	380
8840-0001003210	1	51 BRIDGE ST, NAS	8840-1060	12/31/2016	352.00	NAS	51 BRIDGE ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005255	1	11 WATSON ST, NAS	8840-1060	12/31/2016	418.00	NAS	11 WATSON ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005283	1	15A & B GILMAN ST, NAS	8840-1060	12/31/2016	3,907.48	NAS	15A & B GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005256	1	15 WATSON ST, NAS	8840-1060	12/31/2016	385.00	NAS	15 WATSON ST, NAS	New	Personal	8840-3800	Yes	380
8840-0001005853	1	4 SERENITY LN, NAS	8840-1060	12/31/2016	176.00	NAS	4 SERENITY LN, NAS	New	Personal	8840-3800	Yes	380

8840-0001006852	1	103 GILMAN ST, NAS	8840-1060	12/31/2016	176.00	NAS	103 GILMAN ST, NAS	New	Personal	8840-3800	Yes	380
					20,588,705.07							

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
	PRODUCTION PLANT														
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	8,777,306	R 1.0	35.0	2.86	251,031	0	1.00	2.86	251,031	4,967,873	4,967,873	7,765,237	-2,797,364	0.00
	TOTAL DEPREC. PRODUCTION PLANT	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	
	STORAGE PLANT														
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	7,646	R 1.0	35.0	2.86	219	0	1.00	2.86	219	1,783	1,783	1,560	223	0.00
	TOTAL DEPREC. STORAGE PLANT	64,991		35.0	2.86	1,859			2.86	1,859	15,154	15,154	10,739	4,415	
	TRANSMISSION PLANT														
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.	4,909,208	S 4.0	35.0	2.86	140,403	0	1.00	2.86	140,403	1,782,000	1,782,000	1,889,616	-107,616	0.00
	TOTAL DEPREC. TRANSMISSION PLANT	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	
	DISTRIBUTION PLANT														
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	908,013	S 6.0	19.0	5.26	47,761	0	1.00	5.26	47,761	410,276	410,276	339,112	71,164	0.00
	TOTAL DEPREC. DISTRIBUTION PLANT	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	
	GENERAL PLANT														
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	348,302	S 5.0	15.0	6.67	23,232	0	1.00	6.67	23,232	127,856	127,856	151,520	-23,664	0.00
	TOTAL DEPREC. GENERAL PLANT	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	
	TOTAL DEPREC. GAS PLANT	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	
	AMORTIZED PLANT														
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 4/12/2(						
		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	-			-	$ -			$ -		$ -	54 = Number of months from July 2012 to December 2016
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)	

Concord Training Center
Estimated Annual Operating Costs

Cost of building on books	4,109,880	
Accum Depr thru 3/31/16	(118,365)	
	3,991,515	
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)	3,000	Estimate
Total	586,238	
Percentage to GSE based on use @ 25%	146,559	**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 _____

Priority	Project	Project Description	CY2017 Capital Budget	CY2018 Capital Budget	FERC Account
LU CapEx - Growth	8843-C18821	Keene HP Conversion to CNG	$ 250,000	$ 100,000	Excluded
LU CapEx - Growth	8843-ENI101	Growth New Main	$ 100,000	$ 100,000	367
LU CapEx - Growth	8843-ENI161	Main Replacement/Growth Fitting	$ 5,000	$ 5,000	367
LU CapEx - Growth	8843-PCN150	New Service Residential	$ 50,000	$ 50,000	380
LU CapEx - Growth	8843-PCN152	New Service Comm/Industrial	$ 100,000	$ 100,000	380
LU CapEx - Improvement	8843-1704	Facility Improvements & Additions - Keene	$ 5,000	$ 5,000	391
LU CapEx - Improvement	8843-1705	IT - Software, Equipment & Infrastructure	$ 25,000	$ 25,000	303
LU CapEx - Improvement	8843-1706	Facility Improvements & Additions - Keene	$ 45,000	$ 10,000	391
LU CapEx - Improvement	8843-C18750	Install Security Equipment - Keene	$ 15,000	$ -	391
LU CapEx - Improvement	8843-ENI103	Main Replacement City/State Construction	$ 50,000	$ 50,000	367
LU CapEx - Improvement	8843-ENI137	Service Replacement City/State Construction	$ 20,000	$ 25,000	380
LU CapEx - Improvement	8843-REL105	Gas System Planning & Reliability	$ 50,000	$ 50,000	378
LU CapEx - Improvement	8843-REL108	LNG/LPG Capital Improvements	$ 60,000	$ 30,000	Excluded
LU CapEx - Replenishment	8843-1701	Reserve for unidentified projects	$ 25,000	$ 25,000	367
LU CapEx - Replenishment	8843-1702	Purchase Misc. Capital Tools/Equipment	$ 4,000	$ 3,000	393
LU CapEx - Replenishment	8843-1703	Transportation Fleet and Equipment Purchases	$ 45,000	$ 20,000	392
LU CapEx - Replenishment	8843-ENI006	Cathodic Protection/Corrosion Mitigation Program	$ 5,000	$ 5,000	367
LU CapEx - Replenishment	8843-ENI007	Replacement Services Random	$ 5,000	$ 5,000	380
LU CapEx - Replenishment	8843-ENI100P	Meter Work Project (Meter Purchases)	$ 10,000	$ 10,000	381
LU CapEx - Replenishment	8843-ENI107	Main Replacement LPP	$ 150,000	$ 150,000	367
LU CapEx - Replenishment	8843-ENI117	Service Replacement LPP	$ 25,000	$ 25,000	380
LU CapEx - Replenishment	8843-REL109	SCADA Capital Improvements	$ 5,000	$ 5,000	378
LU CapEx - Replenishment	8843-REL110	Valve Installation/Replacement	$ 6,000	$ 4,000	367
			$ 1,055,000	$ 802,000	

Account	Acct. No.	Balance 12/31/2016	Does it attract property taxes?	Does it require insurance?
Production Plant	319	335,421	No	No
Production Plant		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		
TOTAL		4,690,027		
Total Plant Subject to Property Tax		3,690,589		
Test Year Property Tax Expense		133,603		
Property Tax Rate:		3.62%		
Total Plant Requiring Insurance		4,354,606		
Test Year Property Insurance Expense		(2,183)		
Test Year Injuries and Damage Insurance Expense		197,006		
Insurance Rate:		4.47%		

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
Total		**0**				**7,389.84**

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	0	(118,486)
8843-2-0000-20-2730-2830	Accum Def Inc Taxes Liability-Current	118,486	0	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)	(473,107)
Total		**(465,717)**				**(473,107)**

Energy North - Q4-16 Tax Entries

8843-2-0000-20-2965-2830	Pre-Tax Entry Balances	(465,717)	118,328	86,859	31,469	(434,248)
	Tax Entry			(38,859)	(38,859)	(38,859)
	Post-Tax Entry Balances	(465,717)	118,328	48,000	(7,390)	(473,107)

LIBERTY UTILITIES - NH GAS - KEENE
RECONCILIATION OF GL & SUBLEDGER OF FIXED ASSETS & ACCUMULATED DEPRECIATION
As of Dec 31, 2016

Preparer	Lan Pham	Preparer sign-off & Completion Date	1/12/2017
Reviewer	*Cynthia Trottier*	Reviewer sign-off & Completion Date	1/17/2017

Fixed Assets - Cost base

Asset Class ID	Description	GL Account	Fixed Asset Subledger	G/L	Cost/GL Variance	Code
8843-1050	Plant Held for Future Use	8843-2-0000-10-1610-1050	418,384.21	418,384.21	-	
8843-3190	Property, Plant and Equipment	8843-2-0000-10-1615-3190	335,420.64	335,420.64	-	
8843-3760	T&D-Mains-STL	8843-2-0000-10-1615-3760	127,028.08	127,028.08	-	
8843-3761	T&D-Mains-OTH	8843-2-0000-10-1615-3761	625.50	625.50	-	
8843-3762	T&D-Mains-PLST	8843-2-0000-10-1615-3762	2,290,381.53	2,290,381.53	-	
8843-3763	T&D-Mains-CI	8843-2-0000-10-1615-3763	8,887.69	8,887.69	-	
8843-3764	T&D-Mains-Valve >4"	8843-2-0000-10-1615-3764	7,061.25	7,061.25	-	
8843-3780	T&D-M&R Equipment	8843-2-0000-10-1615-3780	15,020.00	15,020.00	-	
8843-3800	T&D-Gas Services-STL	8843-2-0000-10-1615-3800	12,425.39	12,425.39	-	
8843-3801	T&D-Gas Services-OTH	8843-2-0000-10-1615-3801	39,913.38	39,913.38	-	
8843-3802	T&D-Gas Services-PLST	8843-2-0000-10-1615-3802	738,276.18	738,276.18	-	
8843-3810	T&D-Gas Meters	8843-2-0000-10-1615-3810	131,691.23	131,691.23	-	
8843-3811	T&D-Gas Meters-Instrument	8843-2-0000-10-1615-3811	82,745.49	82,745.49	-	
8843-3812	T&D-Gas Meters-ERTS	8843-2-0000-10-1615-3812	102,576.57	102,576.57	-	
8843-3870	T&D-Other Equipment	8843-2-0000-10-1615-3870	78,264.00	78,264.00	-	
8843-3900	GEN-Structure Improvements	8843-2-0000-10-1615-3900	55,692.72	55,692.72	-	
8843-3910	GEN-Office Furniture Equipment	8843-2-0000-10-1615-3910	37,051.41	37,051.41	-	
8843-3912	GEN-Laptop Computers	8843-2-0000-10-1615-3912	67,871.35	67,871.35	-	
8843-3921	GEN-Pass/Trailer	8843-2-0000-10-1615-3921	123,773.32	123,773.32	-	
8843-3922	GEN-Service Vans	8843-2-0000-10-1615-3922	60,238.05	60,238.05	-	
8843-3940	GEN-Tools-Shop-Garage Equip	8843-2-0000-10-1615-3940	101,181.26	101,181.26	-	
8843-3960	GEN-Power Op Equip<=12,000lb	8843-2-0000-10-1615-3960	235,024.38	235,024.38	-	
8843-3970	GEN-Communication Equipment	8843-2-0000-10-1615-3970	33,613.54	33,613.54	-	
8843-3980	GEN-Miscellaneous Equipment	8843-2-0000-10-1615-3980	5,263.78	5,263.78	-	
Grand Total			**5,108,410.95**	**5,108,410.95**	**-**	

‡ (CMT) 1/17/2017 † (CMT) 1/17/2017

Fixed Assets - Accumulated Depreciation

Asset Class ID	Fixed Asset Subledger	Acc Deprn - GL#106 (EST DEPRN)	Total	Code	3-Digit FERC Account	4-Digit FERC Account
8843-1050	-		-		105	105.0
8843-3190	188,851.49		188,851.49		319	319.0
8843-3760	127,028.08		127,028.08		376	376.0
8843-3761	625.50		625.50		376	376.1
8843-3762	794,847.47		794,847.47		376	376.2
8843-3763	8,887.69		8,887.69		376	376.3
8843-3764	500.88		500.88		376	376.4
8843-3780	8,640.96		8,640.96		378	378.0
8843-3800	6,930.78		6,930.78		380	380.0
8843-3801	39,855.58		39,855.58		380	380.1
8843-3802	152,853.34		152,853.34		380	380.2
8843-3810	122,254.65		122,254.65		381	381.0
8843-3811	55,058.66		55,058.66		381	381.1
8843-3812	39,023.57		39,023.57		381	381.2
8843-3870	38,686.47		38,686.47		387	387.0
8843-3900	55,692.72		55,692.72		390	390.0
8843-3910	37,051.41		37,051.41		391	391.0
8843-3912	67,871.35		67,871.35		391	391.2
8843-3921	123,773.32		123,773.32		392	392.1
8843-3922	60,238.05		60,238.05		392	392.2
8843-3940	101,181.26		101,181.26		394	394.0
8843-3960	235,024.38		235,024.38		396	396.0
8843-3970	27,838.25		27,838.25		397	397.0
8843-3980	5,263.78		5,263.78		398	398.0
Grand Total	2,297,979.64	-	2,297,979.64			

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**

System: 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		A/R - CRIS	-	-	-	-	-
	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 Bad 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 RLIAP	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		Prepaids	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	-	-	-	-	-
	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 Rollforward	-	-	-	-	-
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
	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
X	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		Strucutures 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	-	-	-	-	-
	8840-2-0000-10-1615-3650	365	365.0		Land & Land Rights	197,930.80	-	-	-	197,930.80
X	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
	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		Strucutures and Improvements	-	-	-	-	-
X	8840-2-0000-10-1615-3760	Inactive	Inactive.0		Mains	-	-	-	-	-
X	8840-2-0000-10-1615-3770	Inactive	Inactive.0		Compressor station equipment	-	-	-	-	-
X	8840-2-0000-10-1615-3780	Inactive	Inactive.0		Measuring & regulating stn eqt-General	-	-	-	-	-
X	8840-2-0000-10-1615-3790	Inactive	Inactive.0		Measuring & regulating stn eqt-City gate check stn	-	-	-	-	-
	8840-2-0000-10-1615-3800	380	380.0		Services	134,933,508.56	9,413,877.78	1,163,195.49	8,250,682.29	143,184,190.85
	8840-2-0000-10-1615-3801	380	380.1		Services - Stub	-	334,675.76	-	334,675.76	334,675.76
	8840-2-0000-10-1615-3810	381	381.0		Meters	14,628,344.84	-	-	-	14,628,344.84
	8840-2-0000-10-1615-3811	381	381.1		T&D-GAS METERS - INSTRUMENT	188,398.45	-	-	-	188,398.45
	8840-2-0000-10-1615-3812	381	381.2		T&D-GAS METERS - ERTS	5,647,768.66	-	-	-	5,647,768.66
	8840-2-0000-10-1615-3820	382	382.0		Meters Installations	11,066,005.24	3,302,341.12	8,341.18	3,293,999.94	14,360,005.18
X	8840-2-0000-10-1615-3830	Inactive	Inactive.0		House regulators	-	-	-	-	-
X	8840-2-0000-10-1615-3840	Inactive	Inactive.0		House Regulatory installations	-	-	-	-	-
X	8840-2-0000-10-1615-3850	Inactive	Inactive.0		Industrial measuring & regulating stn eqt	-	-	-	-	-
X	8840-2-0000-10-1615-3860	Inactive	Inactive.0		Other property on customers premises	-	-	-	-	-
	8840-2-0000-10-1615-3870	387	387.0		Other Equipment	877,577.61	76,430.90	45,995.32	30,435.58	908,013.19
X	8840-2-0000-10-1615-3880	Inactive	Inactive.0		Distribution-ARO	-	-	-	-	-
	8840-2-0000-10-1615-3900	390	390.0		General Structures & Improvmnt	12,663,867.41	4,180,387.74	17,204.58	4,163,183.16	16,827,050.57
	8840-2-0000-10-1615-3910	391	391.0		Office Furniture & Improvement	284,913.66	652.78	-	652.78	285,566.44
	8840-2-0000-10-1615-3911	391	391.1		GEN-OFFICE EQUIPT-COMPUTERS	1,990,777.72	-	149,867.01	(149,867.01)	1,840,910.71

	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
X	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	-	-	-	-	-
X	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	14,741,391.99
	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 (nonma	(133,219.32)	-	315.40	(315.40)	(133,534.72)
	8840-2-0000-10-1655-1110	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 Deprecation 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	-	-	-	-	-
X	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	ADSIT-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	ADIT-FIT 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
	8840-2-0000-10-1920-1740	174	174.0	R/A - COG Costs - Winter	0.02	83,749,314.71	83,749,314.73	(0.02)	-
	8840-2-0000-10-1920-1741	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	-	-	-	-	-
X	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	349,459.28	20,191,455.25
X	8840-2-0000-10-1920-1869	Inactive	Inactive.9	Deferred Charges - DDE	-	-	-	-	-
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	OPEB 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	NEG & KeySpan CTA	1,275,877.49	121,425.90	409,200.00	(287,774.10)	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 Reaquired	-	-	-	-	-
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 Escheatment 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	-	-	-	-	-
X	8840-2-0000-20-2141-2426	Inactive	Inactive.6	Curr&Accr Liab-Payroll	-	-	-	-	-
X	8840-2-0000-20-2141-2428	Inactive	Inactive.8	Curr&Accr Liab-Vac Accrual	-	-	-	-	-
X	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	-	-	-	-	-
X	8840-2-0000-20-2530-2362	Inactive	Inactive.2	Tx Accr-St Franch-NH	-	-	-	-	-
	8840-2-0000-20-2530-2364	236	236.4	Tx Accr-Municipal Property	-	346,410.74	346,410.74	-	-
X	8840-2-0000-20-2530-2365	Inactive	Inactive.5	Tx Accr-State Unemployment	-	-	-	-	-
X	8840-2-0000-20-2530-2366	Inactive	Inactive.6	Tx Accr-FICA Company Portion	-	-	-	-	-
X	8840-2-0000-20-2530-2367	Inactive	Inactive.7	Tx Accr-St Franch-NY	-	-	-	-	-
X	8840-2-0000-20-2530-2368	Inactive	Inactive.8	Tx Accr-Mass Medical	-	-	-	-	-
X	8840-2-0000-20-2530-2369	Inactive	Inactive.9	Tx Accr-Misc	-	-	-	-	-
X	8840-2-0000-20-2531-2360	Inactive	Inactive.0	Accrued Self-assessed Sales Taxes Payable	-	-	-	-	-
X	8840-2-0000-20-2531-2361	Inactive	Inactive.1	Tx Accr-Personal Taxes-G&A	-	-	-	-	-
X	8840-2-0000-20-2550-2410	Inactive	Inactive.0	Tax Collections Medicare Payroll Tax	-	-	-	-	-
X	8840-2-0000-20-2550-2411	Inactive	Inactive.1	Tx Coll Pay FICA	-	-	-	-	-
X	8840-2-0000-20-2550-2414	Inactive	Inactive.4	Tx Coll Pay-Fed Inc Withholdng	-	-	-	-	-
X	8840-2-0000-20-2550-2415	Inactive	Inactive.5	Tx Coll Pay-St Inc Withholding	-	-	-	-	-
X	8840-2-0000-20-2605-2380	Inactive	Inactive.0	Dividends Declared-Common Stock	-	-	-	-	-
X	8840-2-0000-20-2710-2310	Inactive	Inactive.0	Notes Payable - Current Portion	-	-	-	-	-
X	8840-2-0000-20-2710-2330	Inactive	Inactive.0	Notes Payable Affiliated Companies	-	-	-	-	-
	8840-2-0000-20-2730-2830	283	283.0	Accum Def Inc Taxes Liability-Current	(0.01)	0.01	0.01	-	(0.01)

	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 Cr-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 Reacquired 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-Recov/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 Cogsdale 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	265.5		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		Misc 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		ADSIT-Property Related	-	-	-	-	-	
X	8840-2-0000-20-2965-2826	Inactive	Inactive.6		ADSIT-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		ADSIT-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		ADSIT-FAS 109	-	-	-	-	-	
X	8840-2-0000-20-2967-2831	Inactive	Inactive.1		ADSIT-Investments-OCI	-	-	-	-	-	
X	8840-2-0000-20-2967-2832	Inactive	Inactive.2		ADSIT-R/A-Other	-	-	-	-	-	
X	8840-2-0000-20-2967-2833	Inactive	Inactive.3		ADSIT-R/A-Environmental	-	-	-	-	-	
X	8840-2-0000-20-2967-2836	Inactive	Inactive.6		ADSIT-R/A-OPEB	-	-	-	-	-	
X	8840-2-0000-20-2967-2837	Inactive	Inactive.7		ADSIT-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		ADSIT-R/A-Pension	-	-	-	-	-	
X	8840-2-0000-20-2968-2833	Inactive	Inactive.3		ADSIT-R/A-Property Taxes	-	-	-	-	-	
X	8840-2-0000-20-2969-2830	Inactive	Inactive.0		ADSIT - Pensions	-	-	-	-	-	
	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 Reaquired 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 stoct	-	-	-	-	-	
X	8840-2-0000-30-3310-4380	Inactive	Inactive.0		Dividends declared - Common stock	-	-	-	-	-	
X	8840-2-0000-30-3310-4390	Inactive	Inactive.0		Adjustement 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		Forefieted 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	20,375,004.34	(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	-	-	-	-	-	
X	8840-2-0000-40-4400-4250	Inactive	Inactive.0		Miscellaneous Amortization	-	-	-	-	-	
	8840-2-0000-40-4420-4190	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	-	62,837,865.04	65,625,454.80	(2,787,589.76)	(2,787,589.76)	
	8840-2-0000-40-4700-4191	419	419.1		Allow for other funds used during construction	-	379,926.66	704,968.73	(325,042.07)	(325,042.07)	
	8840-2-0000-51-5010-7100	710	710.0	Yes	Operation Supervision & Engineering - Labour	-	366,192.91	80,846.02	285,346.89	285,346.89	
	8840-2-0000-51-5010-7170	717	717.0	Yes	Liquefied Petroleum Gas - Labor	-	330,306.36	96,653.11	233,653.25	233,653.25	
	8840-2-0000-51-5010-7280	728	728.0	Yes	Liquefied Petroleum Gas - Labor	-	27,459.19	14,505.75	12,953.44	12,953.44	
	8840-2-0000-51-5010-7350	735	735.0	Yes	Misc Production Exp - Labour	-	222,467.06	37,221.81	185,245.25	185,245.25	
X	8840-2-0000-51-5010-7420	Inactive	Inactive.0	Yes	Maint of Production Eqt - Labour	-	-	-	-	-	
X	8840-2-0000-51-5010-8130	Inactive	Inactive.0	Yes	Other Gas Supply Exp - Labor	-	-	-	-	-	
	8840-2-0000-51-5010-8410	841	841.0	Yes	Operation Labor & Expenses - Labour	-	2,436.34	9.66	2,426.68	2,426.68	
X	8840-2-0000-51-5010-8462	Inactive	Inactive.2	Yes	Other Expenses - LNG - Labor	-	-	-	-	-	
X	8840-2-0000-51-5010-8570	Inactive	Inactive.0	Yes	Measuring & Reg Stn Exp - Labor	-	-	-	-	-	
	8840-2-0000-51-5010-8710	871	871.0	Yes	Oper-Dist-Load Dispatching - Labour	-	232,692.56	27,173.68	205,518.88	205,518.88	

	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-Stat Exp-Industrial - Labour	-	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	-	1,732,262.90	280,317.39	1,451,945.51	1,451,945.51
	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-Labour	-	-	-	-	-
X	8840-2-0000-51-5110-7360	Inactive	Inactive.0		Production - Rents	-	-	-	-	-
X	8840-2-0000-51-5110-8600	Inactive	Inactive.0		Transmission - Rents	-	-	-	-	-
X	8840-2-0000-51-5430-8790	Inactive	Inactive.0		Customer installations expenses	-	-	-	-	-
	8840-2-0000-51-5431-8760	876	876.0		Oper-Stat 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
	8840-2-0000-51-5439-8462	846	846.2		Other Expenses - LNG	-	4,295.53	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	804.1		Natural Gas Demand Charges - Transportation	-	39,002,648.52	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	-	-	-	-	-
X	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	-	43,944,060.75	7,587,802.39	36,356,258.36	36,356,258.36
	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.0	Yes	Maint of overhead lines Labor	-	-	-	-	-
X	8840-2-0000-56-5010-8478	Inactive	Inactive.8	Yes	LNG Term&Proc-Maint Oth 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
	8840-2-0000-56-5010-8890	889	889.0	Yes	Maint of meas & reg stn eqt-Gen Labor	-	37,208.30	7,768.55	29,439.75	29,439.75
	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	-	27,709.53	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
	8840-2-0000-56-5210-8890	889	889.0		Maint of meas & reg stn eqt-Gen exp	-	25,125.71	-	25,125.71	25,125.71
	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	3,517.07
	8840-2-0000-56-5435-8700	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	125,878.28	175,218.14	175,218.14
	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 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
	8840-2-0000-69-5010-9120	912	912.0	Yes	Demonstrating & selling exp (Major only)-Labor	-	166,732.25	56,069.16	110,663.09	110,663.09
	8840-2-0000-69-5010-9130	913	913.0	Yes	Advertising expenses (Major only)-Labour	-	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 Captil	-	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 Labor 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
X	8840-2-0000-69-5040-9261	Inactive	Inactive.1		Payroll Taxes	-	-	-	-	-
X	8840-2-0000-69-5040-9262	Inactive	Inactive.2		FSA	-	-	-	-	-
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	408.2		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	926	926.0		Group Benefits	-	3,453,942.66	258,310.48	3,195,632.18	3,195,632.18
	8840-2-0000-69-5044-9261	926	926.1		Health Svc	-	6,566.87	6,566.87	-	-
	8840-2-0000-69-5044-9262	926	926.2		FAS 106 (Retiree Health Care)	-	752,751.52	127,790.00	624,961.52	624,961.52
X	8840-2-0000-69-5044-9263	Inactive	Inactive.3		Retiree Life Insurance	-	-	-	-	-
X	8840-2-0000-69-5044-9264	Inactive	Inactive.4		Retiree Dental Insurance	-	-	-	-	-
X	8840-2-0000-69-5044-9265	Inactive	Inactive.5		FAS 112 (Post-Employment Benefits)	-	-	-	-	-
	8840-2-0000-69-5044-9266	926	926.6		Health Care	-	581.53	581.53	-	-
X	8840-2-0000-69-5044-9267	Inactive	Inactive.7		Dental	-	-	-	-	-
	8840-2-0000-69-5044-9268	926	926.8		Group Life	-	6,337.81	-	6,337.81	6,337.81
X	8840-2-0000-69-5044-9269	Inactive	Inactive.9		Optional Life Ins	-	-	-	-	-
X	8840-2-0000-69-5045-9260	Inactive	Inactive.0		Workers' Compensation	-	-	-	-	-
X	8840-2-0000-69-5045-9261	Inactive	Inactive.1		Dependent Life Ins	-	-	-	-	-
X	8840-2-0000-69-5045-9270	Inactive	Inactive.0		Franchise Requirements	-	-	-	-	-
X	8840-2-0000-69-5110-9310	Inactive	Inactive.0		Rents	-	-	-	-	-
	8840-2-0000-69-5130-9210	921	921.0		Office supplies and expenses	-	76,409.28	24,167.18	52,242.10	52,242.10
X	8840-2-0000-69-5130-9213	Inactive	Inactive.3		Service Co Dep Exp LAB	-	-	-	-	-
X	8840-2-0000-69-5130-9214	Inactive	Inactive.4		Service Co AFUDC Credit	-	-	-	-	-
X	8840-2-0000-69-5130-9216	Inactive	Inactive.6		Meals & Entertainment	-	-	-	-	-
X	8840-2-0000-69-5131-9211	Inactive	Inactive.1		Travel	-	-	-	-	-
	8840-2-0000-69-5131-9212	921	921.2		Utilities	-	51,450.53	4,016.48	47,434.05	47,434.05
	8840-2-0000-69-5200-9220	922	922.0		Admin Expenses Transferred - Credit	-	845,424.42	3,389,923.32	(2,544,498.90)	(2,544,498.90)
	8840-2-0000-69-5200-9222	922	922.2		LU Admin Alloc Capitalized	-	92,340.70	414,425.49	(322,084.79)	(322,084.79)
	8840-2-0000-69-5200-9223	922	922.3		APUC Admin Alloc Capitalized	-	44,036.39	202,068.17	(158,031.78)	(158,031.78)
	8840-2-0000-69-5200-9224	922	922.4		LABS Admin Alloc Capitalized	-	54,865.84	276,202.66	(221,336.82)	(221,336.82)
	8840-2-0000-69-5200-9225	922	922.5		LABS Corp. Service admin Alloc Capitalized	-	16,937.84	97,612.36	(80,674.52)	(80,674.52)
	8840-2-0000-69-5200-9226	922	922.6		LABS US Bus admin capitalized	-	-	-	-	-
	8840-2-0000-69-5200-9227	922	922.7		LABS US Corp admin capitalized	-	-	-	-	-
	8840-2-0000-69-5200-9230	923	923.0		Outsided services employed - other	-	47,412.26	53,135.61	(5,723.35)	(5,723.35)

	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 - APUC 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	15,288.00	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	12,165.06	85,139.48	85,139.48	
	8840-2-0000-69-5390-9160	916	916.0		Miscellaneous sales expenses (Major only)	-	25,451.38	359.64	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	
	8840-2-0000-69-6125-9310	931	931.0		Rental Expense - Intercompany	-	141,864.00	97,706.32	44,157.68	44,157.68	8
	8840-2-0000-69-7030-9200	920	920.0		LTIP 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	-	1,452.30	-	1,452.30	1,452.30	
	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	8840-2-0000-80-8550-4191	Inactive	Inactive.1		AFUDC Borrowed-Equity portion	-	-	-	-	-	
	8840-2-0000-80-8550-4310	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 accounts	-	6,150,621.12	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/Ded-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/Ded-State (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/Ded (BTL)	-	-	-	-	-	
	8840-2-0000-80-8760-4104	410	410.4		Def FIT Expense-Debit	-	4,317,126.44	995,945.32	3,321,181.12	3,321,181.12	
X	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	-	-	-	-	-	
	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)	
X	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	
	8840-2-9800-69-5200-9236	923	923.6		LABS US Bus adm alloc-Corp IT	-	-	-	-	-	
X	8840-2-9800-69-7360-9230	Inactive	Inactive.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 adm alloc-Bus IT	-	-	-	-	-	
	8840-2-9810-69-5010-9200	920	920.0	Yes	A&G salaries - HR	-	614,318.48	187,327.29	426,991.19	426,991.19	
X	8840-2-9810-69-5010-9201	Inactive	Inactive.1	Yes	A&G Salaries - HR LU Headoffice	-	-	-	-	-	
	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	-	-	-	-	-	
	8840-2-9810-69-5041-4080	408	408.0		Federal Unemployment Taxes	-	-	-	-	-	
X	8840-2-9810-69-5041-4081	Inactive	Inactive.1		Tx Oth Inc Tx-FICA Co Portion-HR	-	-	-	-	-	
	8840-2-9810-69-5041-4082	408	408.2		State Umemployment Taxes	-	-	-	-	-	
X	8840-2-9810-69-5041-4083	Inactive	Inactive.3		Tx Oth Inc Tx-Mun Op Prop-HR	-	-	-	-	-	
	8840-2-9810-69-5042-4080	408	408.0		Medicare	-	-	-	-	-	
	8840-2-9810-69-5043-9260	926	926.0		Employee Pension & Benefits - 401K	-	-	-	-	-	
	8840-2-9810-69-5043-9262	926	926.2		ESPP Expense	-	-	-	-	-	
	8840-2-9810-69-5043-9263	926	926.3		Opt-Out Expense	-	-	-	-	-	
	8840-2-9810-69-5043-9267	926	926.7		Pension	-	-	-	-	-	
	8840-2-9810-69-5043-9268	926	926.8		Pension Plan Expenses	-	-	-	-	-	
	8840-2-9810-69-5043-9269	926	926.9		401K Match	-	-	-	-	-	
	8840-2-9810-69-5044-9260	926	926.0		Group Benefits	-	-	-	-	-	
	8840-2-9810-69-5044-9261	926	926.1		Health Services	-	-	-	-	-	
	8840-2-9810-69-5044-9262	926	926.2		FAS 106 Retiree Health Care	-	-	-	-	-	
	8840-2-9810-69-5044-9267	926	926.7		Dental	-	-	-	-	-	
	8840-2-9810-69-5044-9268	926	926.8		Group Life	-	-	-	-	-	
	8840-2-9810-69-5045-9260	926	926.0		Workers Compensation	-	-	-	-	-	
	8840-2-9810-69-5130-9210	921	921.0		Office Supplies-HR	-	72,917.64	2,196.48	70,721.16	70,721.16	
	8840-2-9810-69-5130-9215	921	921.5		Office supplies & exp HR LU Headoffice	-	2,045.94	-	2,045.94	2,045.94	
	8840-2-9810-69-5130-9216	921	921.6		Meals	-	245.78	-	245.78	245.78	

	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
	8840-2-9810-69-5131-9213	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		LTIP Expense	-	-	-	-	-
X	8840-2-9810-69-7360-9230	Inactive	Inactive.0		Legal Services - HR	-	-	-	-	-
	8840-2-9811-69-5010-9204	920	920.4	Yes	A&G Salaries - Payroll&HRIS LABS Headoffice	-	33,863.35	-	33,863.35	33,863.35
	8840-2-9811-69-5010-9206	920	920.6	Yes	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	Yes	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	8840-2-9812-69-5200-9230	Inactive	Inactive.0		Outside Services - Traning&Dev LU HO	-	-	-	-	-
	8840-2-9815-69-5010-9200	920	920.0	Yes	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	Yes	A&G Salaries - EHS&S LU Headoffice	-	-	-	-	-
	8840-2-9815-69-5010-9204	920	920.4	Yes	EHSS LABS Labor Corp. Account	-	12,978.66	-	12,978.66	12,978.66
	8840-2-9815-69-5010-9206	920	920.6	Yes	LABS US Bus lab alloc-EHSS	-	-	-	-	-
	8840-2-9815-69-5010-9220	922	922.0	Yes	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		Travel-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	Yes	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	Yes	A&G Salaries - Fin & Adm LU Headoffice	-	-	75.17	(75.17)	(75.17)
X	8840-2-9820-69-5010-9202	Inactive	Inactive.2	Yes	A&G Salaries - Fin & Adm APUC Headoffice	-	-	-	-	-
X	8840-2-9820-69-5010-9204	Inactive	Inactive.4	Yes	A&G Salaries-Fin & Admin LABS Head Office	-	-	-	-	-
	8840-2-9820-69-5010-9205	920	920.5	Yes	LABS Corporate Service Labour allocation	-	212,699.48	-	212,699.48	212,699.48
	8840-2-9820-69-5010-9207	920	920.7	Yes	LABS US Corp lab alloc-Finance	-	-	-	-	-
	8840-2-9820-69-5010-9220	922	922.0	Yes	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	-	-	-	-	-
X	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	Yes	A&G Salaries - Risk Management LABS Headoffice	-	-	-	-	-
X	8840-2-9821-69-5010-9205	Inactive	Inactive.5	Yes	LABS Corporate Service Labour allocation	-	-	-	-	-
X	8840-2-9822-69-5010-9204	Inactive	Inactive.4	Yes	A&G Salaries - Treasury LABS Headoffice	-	-	-	-	-
	8840-2-9822-69-5010-9205	920	920.5	Yes	LABS Corporate Service Labour allocation	-	53,702.95	-	53,702.95	53,702.95
	8840-2-9823-69-5010-9200	920	920.0	Yes	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	Yes	A&G Salaries - Legal LABS Headoffice	-	-	-	-	-
	8840-2-9823-69-5010-9205	920	920.5	Yes	LABS Corporate Service Labour allocation	-	13,631.19	-	13,631.19	13,631.19
	8840-2-9823-69-5010-9207	920	920.7	Yes	LABS US Corp lab alloc-Legal	-	-	-	-	-
	8840-2-9823-69-5010-9220	922	922.0	Yes	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	Yes	A&G Salaries - Internal Audit LABS Headoffice	-	-	-	-	-
	8840-2-9824-69-5010-9205	920	920.5	Yes	LABS Corporate Service Labour allocation	-	18,359.77	-	18,359.77	18,359.77
	8840-2-9824-69-5010-9207	920	920.7	Yes	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	Yes	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	Yes	A&G Salaries - Purchasing LABS Headoffice	-	13,828.11	-	13,828.11	13,828.11
	8840-2-9825-69-5010-9220	922	922.0	Yes	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)
X	8840-2-9825-69-5200-9230	Inactive	Inactive.0		Outsided services-Purchasing	-	-	-	-	-
	8840-2-9825-69-7450-4265	426	426.5		Other Deductions	-	-	-	-	-
X	8840-2-9826-69-5010-9204	Inactive	Inactive.4	Yes	A&G Salaries - Building/Office LABS Headoffice	-	-	-	-	-
	8840-2-9827-69-5010-9205	920	920.5	Yes	LABS Corporate Service Labour allocation	-	77,887.61	-	77,887.61	77,887.61
	8840-2-9827-69-5010-9207	920	920.7	Yes	LABS US Corp lab alloc-FP&A	-	-	-	-	-
	8840-2-9827-69-5130-9216	921	921.6		Meals & Entertain - FPA	-	35.14	-	35.14	35.14
	8840-2-9827-69-5131-9211	921	921.1		Travel - FPA	-	1,644.68	-	1,644.68	1,644.68
	8840-2-9827-69-5200-9237	923	923.7		LABS US Corp adm alloc-FP&A	-	-	-	-	-
	8840-2-9828-69-5010-9205	920	920.5	Yes	A&G Salaries-LABS Compliance	-	-	-	-	-
	8840-2-9828-69-5010-9207	920	920.7	Yes	LABS US Corp lab alloc-Compliance	-	-	-	-	-
	8840-2-9828-69-5200-9237	923	923.7		LABS US Corp adm alloc-Compliance	-	-	-	-	-
	8840-2-9830-69-5010-9200	920	920.0	Yes	A&G salaries - Regulatory	-	655,027.73	221,366.21	433,661.52	433,661.52
	8840-2-9830-69-5010-9201	920	920.1	Yes	A&G Salaries - Regulatory LU Headoffice	-	4,908.71	-	4,908.71	4,908.71
	8840-2-9830-69-5010-9220	922	922.0	Yes	Admin Exp Tran CR - Credit Regulatory	-	-	-	-	-

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	Yes	A&G Salaries - Energy Procurement	-	914,846.07	273,261.95	641,584.12	641,584.12
	8840-2-9835-69-5010-9220	922	922.0	Yes	Admin Exp Tran CR - Credit EE	-	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	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	Yes	A&G Salaries - Procurement/Supply Chain	-	-	-	-	-
	8840-2-9840-69-5010-9220	922	922.0	Yes	Admin Exp Tran CR - Credit BD	-	-	-	-	-
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	Yes	A&G salaries - Operations	-	-	-	-	-
	8840-2-9850-69-5010-9201	920	920.1	Yes	A&G Salaries - Operations LU Headoffice	-	115,522.55	-	115,522.55	115,522.55
	8840-2-9850-69-5010-9220	922	922.0	Yes	Admin Exp Tran CR - Credit Oper	-	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	Yes	Mains & Service Labor	-	-	-	-	-
	8840-2-9852-51-5010-8780	878	878.0	Yes	Meter & House Regulator - Labor	-	-	-	-	-
	8840-2-9852-51-5010-8790	879	879.0	Yes	Customer Installations - Labor	-	-	-	-	-
	8840-2-9852-51-5010-8800	880	880.0	Yes	Other Expenses - Labor	-	-	-	-	-
	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 Expneses	-	-	-	-	-
	8840-2-9852-56-5010-8860	886	886.0	Yes	Maint of Structures & Improvements - Labor	-	-	-	-	-
	8840-2-9852-56-5010-8870	887	887.0	Yes	Maint of mains Labor	-	-	-	-	-
	8840-2-9852-56-5010-8920	892	892.0	Yes	Maint of Services - Labor	-	-	-	-	-
	8840-2-9852-56-5010-8930	893	893.0	Yes	Maint of Meters & House Regulators - Labor	-	-	-	-	-
	8840-2-9852-56-5010-8940	894	894.0	Yes	Maint of Other Eqt Labor	-	-	-	-	-
	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	Yes	Meter Reading - Labor	-	-	-	-	-
	8840-2-9852-69-5010-9030	903	903.0	Yes	Customer Records & Collection Labor	-	-	-	-	-
	8840-2-9852-69-5010-9220	922	922.0	Yes	Admin Credit	-	-	-	-	-
	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	-	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	Yes	Operation Supervision & Engineering	-	-	-	-	-
	8840-2-9853-51-5010-7170	717	717.0	Yes	Liquefied Petroleum Gas	-	-	-	-	-
	8840-2-9853-51-5010-7280	728	728.0	Yes	Liquefied Petroleum Gas	-	-	-	-	-
	8840-2-9853-51-5010-7350	735	735.0	Yes	Misc Production Expense	-	673.39	-	673.39	673.39
	8840-2-9853-51-5010-8710	871	871.0	Yes	Oper Dist Load Dispatching	-	-	-	-	-
	8840-2-9853-51-5010-8740	874	874.0	Yes	Mains & Services Labor	-	-	-	-	-
	8840-2-9853-51-5010-8750	875	875.0	Yes	Distribution Measuring Labor	-	-	-	-	-
	8840-2-9853-51-5010-8800	880	880.0	Yes	Other Expenses Labor	-	-	-	-	-
	8840-2-9853-56-5010-8700	870	870.0	Yes	Operations Supervision & Engineering	-	-	-	-	-
	8840-2-9853-56-5010-8920	892	892.0	Yes	Maint of Services Labor	-	-	-	-	-
	8840-2-9853-69-5010-9200	920	920.0	Yes	Admin & General Salaries	-	-	-	-	-
	8840-2-9853-69-5010-9220	922	922.0	Yes	Admin Exp Transferred - Credit	-	-	-	-	-
	8840-2-9854-51-5010-8740	874	874.0	Yes	Mains & Service Expenses-Labor	-	-	-	-	-
	8840-2-9854-51-5436-8740	874	874.0		Mains & Service Expenses	-	-	-	-	-
	8840-2-9854-56-5010-8700	870	870.0	Yes	Operations Supervision & Engineering-Labor	-	-	-	-	-
	8840-2-9854-56-5010-8870	887	887.0	Yes	Maint of Mains-Labor	-	-	-	-	-
	8840-2-9854-56-5210-8870	887	887.0		Maint of Mains-Exp	-	-	-	-	-
	8840-2-9854-56-5435-8700	870	870.0		Operations Supervision & Engineering	-	1,475.60	-	1,475.60	1,475.60
	8840-2-9854-69-5010-9220	922	922.0	Yes	Admin Exp Tran CR - Credit Engineering	-	-	-	-	-
	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	Yes	A&G salaries - Legal	-	-	-	-	-
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	Yes	A&G salaries - Executive	-	560,165.24	165,768.25	394,396.99	394,396.99
	8840-2-9860-69-5010-9202	920	920.2	Yes	A&G Salaries - Executive APUC Headoffice	-	637,077.73	-	637,077.73	637,077.73
	8840-2-9860-69-5010-9204	920	920.4	Yes	A&G Salaries - Executive LABS Headoffice	-	41,192.88	-	41,192.88	41,192.88
	8840-2-9860-69-5010-9220	922	922.0	Yes	Admin Exp Tran CR - Credit Exec	-	13,503.78	82,418.87	(68,915.09)	(68,915.09)
X	8840-2-9860-69-5040-4080	Inactive	Inactive.0		Social Security Taxes	-	-	-	-	-
X	8840-2-9860-69-5041-4080	Inactive	Inactive.0		Federal Unemployment Taxes	-	-	-	-	-
X	8840-2-9860-69-5041-4081	Inactive	Inactive.1		Tx Oth Inc Tx-FICA Co Portion	-	-	-	-	-
X	8840-2-9860-69-5041-4082	Inactive	Inactive.2		Tx Oth Inc Tx-St Unempl Tax	-	-	-	-	-

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	Yes	Supervision	-	1,404.70	0.01	1,404.69	1,404.69
	8840-2-9865-69-5010-9030	903	903.0	Yes	Customer Records & Collections Expenses - Labor	-	0.01	0.01	-	-
	8840-2-9865-69-5010-9090	909	909.0	Yes	Info & Insr Advertising - Labor	-	-	-	-	-
	8840-2-9865-69-5010-9100	910	910.0	Yes	Misc Customer Service & Info Exp Labor	-	0.01	0.01	-	-
	8840-2-9865-69-5010-9120	912	912.0	Yes	Demonstating & Selling Exp Labor	-	0.01	0.01	-	-
	8840-2-9865-69-5010-9130	913	913.0	Yes	Advertising Expenses - Labor	-	-	-	-	-
	8840-2-9865-69-5010-9200	920	920.0	Yes	Admin Labor	-	-	-	-	-
	8840-2-9865-69-5010-9201	920	920.1	Yes	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	Yes	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	-	-	-	-	-
	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		Demonstating & 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	Yes	Meter Reading Expenses - Labor	-	-	-	-	-
	8840-2-9866-69-5010-9030	903	903.0	Yes	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	Yes	Demonstrating & Selling Exp Labor	-	0.01	0.01	-	-
	8840-2-9867-69-5010-9160	916	916.0	Yes	Misc Sales Expenses - Labor	-	0.01	0.01	-	-
	8840-2-9867-69-5010-9220	922	922.0	Yes	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	Yes	Admin & General Salaries	-	46,527.80	13,357.21	33,170.59	33,170.59
	8840-2-9868-69-5010-9201	920	920.1	Yes	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	Yes	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	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	Yes	A&G Salaries-Investor Relations LABS Head Office	-	-	-	-	-
	8840-2-9870-69-5010-9205	920	920.5	Yes	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)**

System: TRIAL BALANCE SUMMARY FOR 2016 1/24/2017 9:58:39 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: 8843- - - - - 8843- - - - - Include: Posting, Inactive, Zero Balance/No Trx Print Currency In: Functional (Z-US$)

Inactive	Account	3-Digit Key	4-Digit Key	Labor?	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	8843-2-0000-10-1010-1350	135	135.0		Working Funds	12,893.01	2,314,359.01	2,291,225.70	23,133.31	36,026.32
	8843-2-0000-10-1020-1310	131	131.0		Cash - JP Morgan	9,215.75	2,289,457.16	2,271,487.48	17,969.68	27,185.43
	8843-2-0000-10-1101-1425	142	142.5		Accounts Receivable-Pro Pack	51,026.65	3,198,089.32	3,137,686.40	60,402.92	111,429.57
	8843-2-0000-10-1102-1440	144	144.0		Accum Prov Uncollectable Accounts	(39,756.21)	49,746.06	24,836.15	24,909.91	(14,846.30)
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	2,254,339.59	1,999,770.02	254,569.57	503,070.45
X	8843-2-0000-10-1163-1422	Inactive	Inactive.2		Deferred Working Capital - Winter	-	-	-	-	-
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 RLIAP	-	-	-	-	-
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		Prepaids	31,637.63	28,139.18	34,195.02	(6,055.84)	25,581.79
	8843-2-0000-10-1240-1653	165	165.3		Prepaid Taxes-Mun-Property-Oper	50,498.32	160,490.12	144,855.14	15,634.98	66,133.30
X	8843-2-0000-10-1250-1840	Inactive	Inactive.0		Misc Billing Clearing	-	-	-	-	-
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	47,176.86	20,862.91	26,313.95	123,863.06
	8843-2-0000-10-1380-1630	163	163.0		Stores Expense Undistributed	-	1,749.37	1,749.37	-	-
	8843-2-0000-10-1380-1641	164	164.1		Fuel Stock - Propane	234,117.63	216,280.05	198,080.54	18,199.51	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
X	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	237,340.86	-	-
	8843-2-0000-10-1615-1830	183	183.0		Preliminary Survey & Investigation Charges	27,949.81	16,392.20	929.71	15,462.49	43,412.30
	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	-	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	-	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	-	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	(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<=12,000lb	235,024.38	-	-	-	235,024.38
	8843-2-0000-10-1615-3970	397	397.0		GEN-Communication Equipment	13,239.52	20,374.02	-	20,374.02	33,613.54
	8843-2-0000-10-1615-3980	398	398.0		GEN-Miscellaneous Equipment	5,263.78	-	-	-	5,263.78
	8843-2-0000-10-1618-1070	107	107.0		Construction Work In Progress	248,330.42	651,525.28	336,378.82	315,146.46	563,476.88
X	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)	59,672.19	213,455.35	(153,783.16)	(2,297,979.64)
	8843-2-0000-10-1655-1081	108	108.1		RWIP Reclass	10,650.77	2,115.50	-	2,115.50	12,766.27
	8843-2-0000-10-1655-1082	108	108.2		RWIP Salvage	-	-	816.93	(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	114.1		Goodwill	67,207.28	-	-	-	67,207.28
	8843-2-0000-10-1920-1740	174	174.0		R/A - COG Costs - Winter	-	2,241,455.65	1,975,735.93	265,719.72	265,719.72
	8843-2-0000-10-1920-1741	174	174.1		R/A - COG Costs - Summer	-	991,629.04	966,746.94	24,882.10	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 Debits	-	201,682.03	-	201,682.03	201,682.03
	8843-2-0000-20-2002-2320	232	232.0		A/P - Customer Refunds	(5.69)	19,414.31	19,420.59	(6.28)	(11.97)
X	8843-2-0000-20-2110-2282	Inactive	Inactive.2		Current Portion-Misc Operating Reserves	-	-	-	-	-
	8843-2-0000-20-2110-2420	242	242.0		Misc Accrued Liabilities	(5,905.00)	36,733.32	30,828.32	5,905.00	-
	8843-2-0000-20-2110-2425	242	242.5		Gas/Power Purchases Accrual	(52,354.54)	183,023.17	130,668.63	52,354.54	-
	8843-2-0000-20-2111-2420	242	242.0		Unapplied payments	(69,386.36)	809,791.77	798,783.55	11,008.22	(58,378.14)
X	8843-2-0000-20-2111-2421	Inactive	Inactive.1		Unpaid Invoice Accrual	-	-	-	-	-
	8843-2-0000-20-2113-2350	235	235.0		Customer Deposits	(55,942.42)	39,147.42	27,850.00	11,297.42	(44,645.00)
X	8843-2-0000-20-2115-2420	Inactive	Inactive.0		Due to Vendor	-	-	-	-	-
X	8843-2-0000-20-2116-2372	Inactive	Inactive.2		Int Accr-Customer Deposits	-	-	-	-	-
X	8843-2-0000-20-2124-2420	Inactive	Inactive.0		Accrued cost of removal	-	-	-	-	-
X	8843-2-0000-20-2130-2425	Inactive	Inactive.5		Bonus Accrual	-	-	-	-	-
	8843-2-0000-20-2142-1740	174	174.0		Current Reg Liability Deferred Gas Cost	(230,290.06)	640,609.50	410,319.44	230,290.06	-
X	8843-2-0000-20-2142-1745	Inactive	Inactive.5		Current Reg Liability Deferred Rate Case Cost	-	-	-	-	-
X	8843-2-0000-20-2211-2420	Inactive	Inactive.0		Unapplied Payments	-	-	-	-	-
	8843-2-0000-20-2510-2360	236	236.0		Federal Accrued Income Taxes	(45,764.57)	-	-	-	(45,764.57)
	8843-2-0000-20-2530-2360	236	236.0		State Accrued Income Taxes	29,703.30	-	-	-	29,703.30
	8843-2-0000-20-2530-2364	236	236.4		Tx Accr-Municipal Property	-	79,981.88	79,981.88	-	-
	8843-2-0000-20-2730-2830	283	283.0		Accum Def Inc Taxes Liability-Current	118,486.18	-	-	-	118,486.18
X	8843-2-0000-20-2770-2520	Inactive	Inactive.0		Customer Advances For Construction	-	-	-	-	-
	8843-2-0000-20-2810-2606	260	260.6		Due to Liberty Energy New Hampshire	(116,357.93)	2,877,366.85	4,645,275.21	(1,767,908.36)	(1,884,266.29)
	8843-2-0000-20-2810-2607	260	260.7		Due to Energy North	(3,047,227.00)	-	-	-	(3,047,227.00)
X	8843-2-0000-20-2930-2280	Inactive	Inactive.0		Accum Provision Injury & Damages	-	-	-	-	-
	8843-2-0000-20-2965-2830	283	283.0		Accum Def Inc Taxes Liability-(Long-term)	(465,717.15)	118,328.47	86,859.10	31,469.37	(434,247.78)
X	8843-2-0000-30-3010-2010	Inactive	Inactive.0		Common Share Issued	-	-	-	-	-
	8843-2-0000-30-3310-2160	216	216.0		Retained Earnings	255,117.11	-	-	-	255,117.11
	8843-2-0000-40-4295-4150	415	415.0		Revenue from merchandise, jobbing & contract work	-	-	23,021.76	(23,021.76)	(23,021.76)
	8843-2-0000-40-4295-4800	480	480.0		Residential Sales	-	323,609.48	323,609.48	-	-
	8843-2-0000-40-4295-4801	480	480.1		Metered Sales to Residential Customers - Fixed	-	-	46,406.42	(46,406.42)	(46,406.42)
	8843-2-0000-40-4295-4802	480	480.2		Metered sales to Residential Customers - Variable	-	137,218.35	476,074.64	(338,856.29)	(338,856.29)
	8843-2-0000-40-4295-4803	480	480.3		Metered sales to Residential Customers- Pass throu	-	70,110.96	316,099.51	(245,988.55)	(245,988.55)
	8843-2-0000-40-4295-4810	481	481.0		Commercial and industrial sales	-	1,019,281.73	1,019,281.73	-	-
	8843-2-0000-40-4295-4813	481	481.3		Metered Sales to Commercial Customers - Fixed	-	-	126,866.08	(126,866.08)	(126,866.08)
	8843-2-0000-40-4295-4814	481	481.4		Metered sales to Commercial Customers - Variable	-	406,590.14	1,317,066.54	(910,476.40)	(910,476.40)
	8843-2-0000-40-4295-4815	481	481.5		Metered sales to Commercial Customers- Pass throug	-	319,375.54	1,233,806.94	(914,431.40)	(914,431.40)
X	8843-2-0000-40-4295-4830	Inactive	Inactive.0		Sales for resale	-	-	-	-	-
	8843-2-0000-40-4420-4190	419	419.0		Interest income	-	1,953.54	17,064.26	(15,110.72)	(15,110.72)
	8843-2-0000-40-4460-4170	417	417.0		Revenues from non-utility operations	-	-	15,143.69	(15,143.69)	(15,143.69)
	8843-2-0000-40-4460-4880	488	488.0		Misc Service revenues	-	115.61	12,090.67	(11,975.06)	(11,975.06)
	8843-2-0000-40-4460-4950	495	495.0		Other Gas Revenues	-	1,314,975.91	1,314,975.91	-	-
	8843-2-0000-51-5010-4160	416	416.0	Yes	Merch/ jobbing/contract-Labour	-	9,639.76	5,464.40	4,175.36	4,175.36
	8843-2-0000-51-5010-4171	417	417.1	Yes	Expenses from non-utility operations - labor	-	1,236.38	279.70	956.68	956.68
	8843-2-0000-51-5010-7330	733	733.0	Yes	Gas mixing expense - labor	-	217,183.90	226,549.06	(9,365.16)	(9,365.16)
	8843-2-0000-51-5010-8790	879	879.0	Yes	Customer installations expenses - labor	-	35,301.59	19,854.88	15,446.71	15,446.71
	8843-2-0000-51-5010-8800	880	880.0	Yes	Other expenses - labor	-	3,906.18	878.54	3,027.64	3,027.64
	8843-2-0000-51-5430-4160	416	416.0		Merch/ jobbing/contract-non Labour	-	25,847.48	362.47	25,485.01	25,485.01
X	8843-2-0000-51-5430-4171	Inactive	Inactive.1		Expenses from non-utility operations	-	-	-	-	-
	8843-2-0000-51-5430-8790	879	879.0		Customer installation expense	-	5,990.23	68.63	5,921.60	5,921.60
	8843-2-0000-51-5435-8800	880	880.0		Other expenses	-	102,776.00	42,728.88	60,047.12	60,047.12
X	8843-2-0000-51-5435-8810	Inactive	Inactive.0		Distribution-Rents-Expense	-	-	-	-	-
	8843-2-0000-51-5436-8740	874	874.0		Mains & services expenses	-	109,757.88	49,509.28	60,248.60	60,248.60
X	8843-2-0000-51-5437-8780	Inactive	Inactive.0		Meter & house regulator expenses	-	-	-	-	-
	8843-2-0000-51-5444-7350	735	735.0		Misc. Production expense	-	32,904.03	44,158.94	(11,254.91)	(11,254.91)
	8843-2-0000-52-5541-8040	804	804.0		Natural Gas City Gate Purchases	-	1,483,046.40	227,732.87	1,255,313.53	1,255,313.53
	8843-2-0000-52-5541-8041	804	804.1		Natural Gas Demand Charges - Transportation	-	13,085.87	2,707.35	10,378.52	10,378.52
	8843-2-0000-52-5541-8042	804	804.2		Deferred Gas Costs	-	1,054,695.65	2,295,571.72	(1,240,876.07)	(1,240,876.07)
X	8843-2-0000-52-5541-8044	Inactive	Inactive.4		Natural Gas Capacity Release	-	-	-	-	-
X	8843-2-0000-52-5541-8045	Inactive	Inactive.5		Natural Gas Imbalances - Cashout	-	-	-	-	-
X	8843-2-0000-52-5541-8047	Inactive	Inactive.7		Natural Gas Hedging - Derivative Settlements	-	-	-	-	-
X	8843-2-0000-52-5541-8048	Inactive	Inactive.8		Natural Gas Supplier Refund	-	-	-	-	-
X	8843-2-0000-52-5542-8050	Inactive	Inactive.0		Other gas purchases	-	-	-	-	-
	8843-2-0000-52-5542-8051	805	805.1		PGA for Residential-PGA Recoveries	-	316,099.51	70,110.96	245,988.55	245,988.55
	8843-2-0000-52-5542-8052	805	805.2		PGA for Commercial-PGA Recoveries	-	1,233,806.94	319,375.54	914,431.40	914,431.40
	8843-2-0000-52-5543-8081	808	808.1		Natural Gas Withdrawn from Storage	-	198,080.54	-	198,080.54	198,080.54
	8843-2-0000-52-5543-8082	808	808.2		Natural Gas Delivered to Storage	-	-	216,280.05	(216,280.05)	(216,280.05)
X	8843-2-0000-56-5010-8850	Inactive	Inactive.0	Yes	Maint supervision and engineering - Labor	-	-	-	-	-

	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)
X	8843-2-0000-56-5010-8890	Inactive	Inactive.0	Yes	Maint of meas & reg stn 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)
X	8843-2-0000-69-5010-9120	Inactive	Inactive.0	Yes	Demonstrating & selling exp (Major only)-Labor	-	-	-	-	-
X	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
X	8843-2-0000-69-5043-9262	Inactive	Inactive.2		ESPP Expense	-	-	-	-	-
X	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
X	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
	8843-2-0000-69-5130-9210	921	921.0		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
X	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
	8843-2-0000-69-5280-9240	924	924.0		Property insurance	-	16,936.00	19,119.19	(2,183.19)	(2,183.19)
	8843-2-0000-69-5280-9250	925	925.0		Injuries and damages	-	395,035.03	198,028.63	197,006.40	197,006.40
X	8843-2-0000-69-5390-9080	Inactive	Inactive.0		Customer assistance expenses	-	-	-	-	-
	8843-2-0000-69-5390-9090	909	909.0		Informational & instructional advertising expenses	-	6,338.23	5,788.22	550.01	550.01
X	8843-2-0000-69-5390-9100	Inactive	Inactive.0		Misc customer service & informational expenses	-	-	-	-	-
X	8843-2-0000-69-5390-9130	Inactive	Inactive.0		Advertising expenses (Major only)	-	-	-	-	-
X	8843-2-0000-69-5390-9160	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
X	8843-2-0000-69-7100-9320	Inactive	Inactive.0		Maintenance of general plant-Gas	-	-	-	-	-
X	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
X	8843-2-0000-80-8550-4320	Inactive	Inactive.0		AFUDC - borrowed	-	-	-	-	-
	8843-2-0000-80-8610-4030	403	403.0		Depreciation Exp	-	213,455.35	-	213,455.35	213,455.35
X	8843-2-0000-80-8610-4050	Inactive	Inactive.0		Amortization-Intangibles	-	-	-	-	-
X	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)
X	8843-2-0000-80-8710-4090	Inactive	Inactive.0		Federal Income Tax	-	-	-	-	-
X	8843-2-0000-80-8710-4092	Inactive	Inactive.2		Inc Tax and Other Inc/Ded-Federal (BTL)	-	-	-	-	-
X	8843-2-0000-80-8720-4090	Inactive	Inactive.0		State Income Tax	-	-	-	-	-
X	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)
X	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)
X	8843-2-9800-69-5040-4080	Inactive	Inactive.0		Social Security Taxes	-	-	-	-	-
X	8843-2-9800-69-5041-4080	Inactive	Inactive.0		Federal Unemployment Taxes	-	-	-	-	-
X	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 Equipt	-	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
	8843-2-9850-69-5130-9210	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	921.5		Training	-	0.01	0.01	-	-
	8843-2-9850-69-5131-9216	921	921.6		Postage	-	0.01	0.01	-	-
	8843-2-9850-69-5200-9230	923	923.0		Outside Services	-	0.01	0.01	-	-
	8843-2-9850-69-5250-9020	902	902.0		Meter Reading Expenses	-	0.01	0.01	-	-
	8843-2-9850-69-5280-9250	925	925.0		Injuries & Damages	-	0.01	0.01	-	-
	8843-2-9850-69-7100-9320	932	932.0		Maint of General Plant	-	0.01	0.01	-	-
	8843-2-9850-69-7360-9230	923	923.0		Legal Expense - Operations	-	356.84	-	356.84	356.84
	8843-2-9850-69-7450-4263	426	426.3		Penalities	-	0.01	0.01	-	-
	8843-2-9850-69-7450-4265	426	426.5		Other Deductions	-	0.01	0.01	-	-
	8843-2-9853-51-5010-7170	717	717.0	Yes	Liquefied Petroleum Gas	-	-	-	-	-
	8843-2-9853-51-5010-7280	728	728.0	Yes	Liquefied Petroleum Gas	-	-	-	-	-
	8843-2-9853-51-5010-7330	733	733.0	Yes	Gas Mixing Expense	-	-	-	-	-
	8843-2-9853-51-5010-7350	735	735.0	Yes	Misc Production Expense	-	-	-	-	-
	8843-2-9853-51-5010-8800	880	880.0	Yes	Other Expenses Labor	-	-	-	-	-
	8843-2-9853-56-5010-8740	874	874.0	Yes	Maint of Other Eqt Labor	-	-	-	-	-
	8843-2-9853-56-5010-8870	887	887.0	Yes	Maint of Mains Labor	-	-	-	-	-
	8843-2-9853-56-5010-8920	892	892.0	Yes	Maint of Services Labor	-	-	-	-	-
	8843-2-9853-69-5131-9211	921	921.1		Travel	-	-	-	-	-
	8843-2-9853-69-5131-9213	921	921.3		Communication	-	-	-	-	-
	8843-2-9853-69-5131-9214	921	921.4		Dues & Membership Fees	-	-	-	-	-
	8843-2-9853-69-5131-9215	921	921.5		Training	-	-	-	-	-
	8843-2-9865-69-5390-9090	909	909.0		Informational & Instructional Advertising Expense	-	0.01	0.01	-	-
	8843-2-9865-80-8660-9040	904	904.0		Uncollectible Accounts	-	0.01	0.01	-	-
					Total	**-**	**30,864,586.86**	**30,864,586.86**	**(0.00)**	**(0.00)**

Liberty Utilities

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:

CONCENTRIC ENERGY ADVISORS

Global Inputs

Model Alternatives

1	Test Yr with K&N
2	
3	
4	

Choice	1

Rate Classes

Rate Class	Description
Delivery Costs	Delivery Costs
Direct Gas Costs	Direct Gas Costs
Production Costs	LPG & LNG
Misc. Costs	Misc
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Classifers

Name	Description
DEM	Demand
CUS	Customer
COM	Commodity
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~	~

Functions

Name	Description
F_DISTR	Distribution
F_GASPL	Gas Supply
F_PRODU	Production
F_MISCI	Miscellaneous Indr.
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Unit Costs

	Factor Name
Demand	
Customer	
Commodity	

Rate of Return

	Percent
Short Term Debt	
Long Term Debt	2.21%
~	
Return on Debt	2.21%
Equity	5.15%
Rate of Return	7.36%

Income Tax

State Income Tax	8.20%
Federal Income Tax	34.00%
Effective Tax Rate	39.41%
Gross Up Factor	0.6504

CURRENT TARIFFS & DESCRIPTIONS

Delivery Costs	Delivery Costs
Direct Gas Costs	Direct Gas Costs
Production Costs	LPG & LNG
Misc. Costs	Misc
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Factor Name
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PROPOSED TARIFFS & DESCRIPTIONS

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Factor Name
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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

Name	Description		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
DEMAND ALLOCATORS							
LPG_LNG	Production	DEM		0.00%	0.00%	100.00%	0.00%
	Test Yr with K&N		1			1	
DIST	Distribution	DEM		100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N		1	1			
DPROD	Delivery & Production	DEM		8.70%	0.00%	91.30%	0.00%
	Test Yr with K&N		1	0.087		0.913	
DPROD_K	Keene Production	DEM		100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N		1	1			
CUSTOMER ALLOCATORS							
CUST	Distribution Customer	CUS		100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N		1	1			
COMMODITY ALLOCATORS							
PROPANE	Propane Commodity	COM		0.00%	0.00%	100.00%	0.00%
	Test Yr with K&N		1			1	
LNG	LNG Commodity	COM		0.00%	0.00%	100.00%	0.00%
	Test Yr with K&N		1			1	
GASCOST	Allocated Gas Costs	COM		0.00%	100.00%	0.00%	0.00%
	Test Yr with K&N		1		1		
GASSPLY	Gas Supply	COM		0.00%	0.00%	0.00%	100.00%
	Test Yr with K&N		1				1
CUR_REV	Revenues at Current Rates	COM		100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N		70,681,266	70,681,266	-	-	-
PROP_REV	Proposed Revenues	COM		98.51%	0.00%	0.98%	0.51%
	Test Yr with K&N		85,311,887	84,038,599		840,021	433,267
PREV_DEL	Proposed Revenues Delivery	COM		100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N		1	1			
PREV_PROD	Proposed Production Revenue	COM		0.00%	0.00%	65.97%	34.03%
	Test Yr with K&N		1,273,288			840,021	433,267
INDIRECT	Settlement Indirect Expenses	COM		0.00%	0.00%	99.34%	0.66%
	Test Yr with K&N		(1,993,598)			(1,980,428)	(13,170)
REG_COMM	Production Regulatory Comm. Exp	COM		0.00%	0.00%	0.00%	100.00%
	Test Yr with K&N		1				1
OTH_REV	Other Revenue	COM		100.00%	0.00%	0.00%	0.00%
	Test Yr with K&N		1	1			

Class Cost of Service Study
Internal Allocation Factors

Name	Description	Line Ref Total
PLANT	Total Plant in Service	[illegible]
OMEXPX	TOI and O&M Exp. excl. gas costs & uncollectible	[illegible]
PRODOPEXP	Production Operations Expenses	[illegible]
PRODMNTX	Production Maintenance Expenses	[illegible]
DISTOPX	Distribution Operations Expense	[illegible]
DISTMNX	Distribution Maintenance Expense	[illegible]
CACCTX	Customer Accounting Expenses	[illegible]
LABOR	Labor expense excluding A&G	[illegible]
GENPLT	General Plant	[illegible]
AGXTRANSFER	A&G Expenses excluding transfer	[illegible]
AGEXP	Total A&G Expense	[illegible]
DISTPLT	Distribution Plant	[illegible]
RTBASE	Rate Base	[illegible]
PDGPLT	Production, Distribution & General Plant	[illegible]

Class Cost of Service Study
Account Inputs

Acct. No.	Account Description		Test Yr with K&N	Function	Classifier	DEM	CUS	COM	Internal
RATE BASE									
Plant in Service									
	Intangible Plant								
303	Misc. Intangible Plant	14,745,889	14,745,889						LABOR
	Sub-total	***14,745,889***	***14,745,889***						
	Production Plant								
	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			
	Sub-total	***14,361,658***	***14,361,658***						
	Distribution Plant								
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			
	Sub-total	***420,465,832***	***420,465,832***						
	General Plant								
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
	Sub-total	***30,610,544***	***30,610,544***						
	TOTAL PLANT-IN-SERVICE	**480,183,923**	**480,183,923**						
Accumulated Reserve for Depreciation									
	Intangible Plant								
303	Misc. Intangible Plant	(4,975,703)	(4,975,703)						LABOR
	Sub-total	***(4,975,703)***	***(4,975,703)***						
	Production Plant								
	Production Plant	(9,579,080)	(9,579,080)	F PRODU	DEM	DPROD			
	Production Plant Keene	(188,851)	(188,851)	F PRODU	DEM	DPROD K			
	Sub-total	***(9,767,932)***	***(9,767,932)***						
	Distribution Plant								
365.0	Land & Land Rights	-							
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	(66,914,257)	(66,914,257)	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			
	General Plant								
389.0	Land & Land Rights	-	-						
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
	Sub-total	***(6,554,108)***	***(6,554,108)***						
	TOTAL DEPRECIATION ACCRUAL	**(158,732,601)**	**(158,732,601)**						
	NET PLANT	**321,451,321**	**321,451,321**						
Rate Base Adjustments									
	Additions								
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
	Sub-total	***12,408,110***	***12,408,110***						
	Deductions								
	Customer Deposits	(1,775,750)	(1,775,750)	F DISTR	CUS		CUST		
	Accum. Deferred Income Taxes	(80,054,998)	(80,054,998)						PDGPLT
	Sub-total	***(81,830,748)***	***(81,830,748)***						
	TOTAL RATE BASE ADJ.	**(69,422,638)**	**(69,422,638)**						
TOTAL RATE BASE		**252,028,683**	**252,028,683**						
EXPENSES									
O & M Expenses									
	Production (LPG LNG) - Operation								
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			
733	Gas Mixing & Misc Exp - Keene	(23,701)	(23,701)	F PRODU	DEM	DPROD K			
735	Misc. Prod. Exp.	388,258	388,258	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			
	Indirect Expenses	(1,992,581)	(1,992,581)	F PRODU	COM			INDIRECT	
	Sub-total	***(978,172)***	***(978,172)***						
	Production (LPG LNG) - Maintenance								
742	Maint. of Prod. Equip	72,133	72,133	F PRODU	DEM	DPROD			
	Sub-total	***72,133***	***72,133***						
	Total Production	***(906,039)***	***(906,039)***						
	Purchased Gas Expenses								
804.0	Gas Supply	-	-	F GASPL	COM			GASCOST	
808.0	Storage Gas	-	-	F GASPL	COM			GASCOST	
	Other Gas Supply	-	-	F GASPL	COM			GASSPLY	
	Sub-total	-	-						
	Distribution Operation Expenses								
870	Operation Supervision & Engineering	1,725,207	1,725,207						DISTOPX
871	Distribution Load Dispatch	252,649	252,649	F DISTR	DEM	DIST			
874	Mains & 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	58,893	58,893	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			
	Sub-total	***9,912,299***	***9,912,299***						
	Distribution Maintenance Expenses								
885	Maint. Supervision & Engineering	-	-						DISTMNX
886	Maint. of Structures & Improv.	123,257	123,257	F DISTR	DEM	DIST			
887	Maint. of Mains	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

	Sub-total	***2,855,141***	***2,855,141***							
	Total Distribution	***12,767,440***	***12,767,440***							
	Customer Account									
901	Supervision	199,462	199,462						CACCTX	
902	Meter Reading	408,042	408,042	F_DISTR	CUS		CUST			
903	Customer Records & Collection	3,902,071	3,902,071	F_DISTR	CUS		CUST			
904	Uncollectable Accounts - Delivery	1,482,816	1,482,816	F_DISTR	COM			PREV_DEL		
905	Uncollectable Accounts - Production	22,466	22,466	F_MISCI	COM			PREV_PROD		
905	Misc. Customer Accounts	(19,398)	(19,398)	F_DISTR	CUS		CUST			
	Sub-total	***5,995,459***	***5,995,459***							
	Customer Service & Information Expenses									
908	Customer Assistance Expense	-	-	F_DISTR	CUS		CUST			
910	Misc Customer Assistance Expense	2,521	2,521	F_DISTR	CUS		CUST			
	Sub-total	***2,521***	***2,521***							
	Sales Expenses									
912	Demostrating & Selling Expenses	160,782	160,782	F_DISTR	CUS		CUST			
	Sub-total	***160,782***	***160,782***							
	Administrative and General Expenses									
920	Administrative & General Salaries	4,878,391	4,878,391						LABOR	
920	A&G Salaries - Energy Procurement	641,584	641,584	F_MISCI	COM			GASSPLY		TB2016 expense detail; dept 9835, class 69, acct 920, energy procurement
921	Office Supplies	1,219,159	1,219,159						LABOR	
921	Office Supplies - Energy Procurement	69,699	69,699	F_MISCI	COM			GASSPLY		TB2016 expense detail; dept 9835, class 69, acct 921, energy procurement
922	A&G Transferred	(7,749,920)	(7,749,920)						AGxTRANSFER	
922	A&G Transferred - Energy Procurement	(258,003)	(258,003)	F_MISCI	COM			GASSPLY		TB2016 expense detail; dept 9835, class 69, acct 922, energy procurement
923	Outside Services	3,980,056	3,980,056						LABOR	
923	Outside Serv. - Gas Acquistion	381,674	381,674	F_MISCI	COM			GASSPLY		
924	Property Insurance	35,930	35,930						LABOR	
925	Injuries & Damages	1,074,851	1,074,851						LABOR	
926	Employee Pension & Benefits	7,227,581	7,227,581						LABOR	
928	Regulatory Commission - Delivery	694,888	694,888	F_DISTR	COM			PREV_DEL		
928	Regulatory Commission - Production	10,528	10,528	F_PRODU	COM			REG_COMM		
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	
	Sub-total	***12,557,120***	***12,557,120***							
	TOTAL O & M EXPENSES	**30,577,282**	**30,577,282**							
	Labor Expense									
	Production - Operation									
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 Mixing & Misc Exp - Keene	(9,365)	(9,365)	F_PRODU	DEM	DPROD_K				
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				
	Sub-total	***500,612***	***500,612***							
	Production - Maintenance									
742	Maint. of Prod. Equip	-	-	F_PRODU	DEM	DPROD				
	Sub-total	-	-							
	Total Production	***500,612***	***500,612***							
	Distribution Operation Expenses									
870	Operation Supervision & Engineering	847,506	847,506						DISTOPX	
871	Distribution Load Dispatch	215,372	215,372	F_DISTR	DEM	DIST				
874	Mains & Services Expenses	3,237,065	3,237,065	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				
	Sub-total	***6,447,579***	***6,447,579***							
	Distribution Maintenance Expenses									
885	Maint. Supervision & Engineering	-	-						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				
	Sub-total	***1,338,735***	***1,338,735***							
	Total Distribution	***7,786,315***	***7,786,315***							
	Customer Account									
901	Supervision	185,091	185,091						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		CUST			
904	Uncollectable Accounts	-								
905	Misc. Customer Accounts	-		F_DISTR	CUS		CUST			
	Sub-total	***3,019,870***	***3,019,870***							
	Customer Service & Information Expenses									
908	Customer Assistance Expense	-	-	F_DISTR	CUS		CUST			
910	Misc Customer Assistance Expense	3,994	3,994	F_DISTR	CUS		CUST			
	Sub-total	***3,994***	***3,994***							
	Sales Expenses									
912	Demostrating & Selling Expenses	115,969	115,969	F_DISTR	CUS		CUST			
	Sub-total	***115,969***	***115,969***							
	TOTAL O & M LABOR EXP.	**11,426,760**	**11,426,760**							
	Depreciation Expense									
	Intangible Plant									
303	Misc. Intangible Plant	2,378,512	2,378,512						LABOR	
	Sub-total	***2,378,512***	***2,378,512***							
	Production Plant									
	Production Plant EN	389,879	389,879	F_PRODU	DEM	DPROD				
	Production Plant Keene	66,241	66,241	F_PRODU	DEM	DPROD_K				
	Sub-total	***456,120***	***456,120***							
	Other									
	Depr Amort of Reserve Surplus	(933,588)	(933,588)						PLANT	
	Regulatory Debits	181,327	181,327						AGEXP	
	Amort. Of Regulatory Asset	3,854,214	3,854,214						LABOR	
	Ratemaking Adjustment	(1,325,000)	(1,325,000)						PDGPLT	
	Sub-total	***1,776,953***	***1,776,953***							
	Distribution Plant									
365.0	Land & Land Rights	-								
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				
	Sub-total	***11,299,019***	***11,299,019***							
	General Plant Plant									
389.0	Land & Land Rights	-								
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.	-								
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	
	Sub-total	***1,803,288***	***1,803,288***							

Class Cost of Service Study
Account Inputs

	TOTAL DEPRECIATION EXPENSES	**17,713,892**	**17,713,892**						
Interest and Other Expenses									
	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**						
Taxes Other Than Income Taxes									
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**						
Additions to Operating Income									
~	~	-	-						LABOR
~	~	-	-						
~	~	-	-						
~	~	-	-						
~	~	-	-						
~	~	-	-						
~	~	-	-						
~	~	-	-						
	TOTAL	**-**	**-**						
Deductions from Operating Income									
	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)**						
Other									
	Interest on Customer Deposits	-		F_DISTR	CUS		CUST		
	TOTAL	**-**	**-**						
Income Taxes									
	Income Taxes	2,157,769	2,157,769						RTBASE
	TOTAL	**2,157,769**	**2,157,769**						
Operating Revenues									
	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**							

No.	Account Description	Line Ref. Amount		4 DEM	5 CUS	6 COM	Internal	DEM	CUS	COM
			-							
	RATE BASE		-							
			-							
	Plant in Service		-							
			-							
	Intangible Plant		-							
	Misc. Intangible Plant	14,745,889	-	-	-	-	14,745,889			
	Sub-total	***14,745,889***	-	-	-	-	***14,745,889***			
			-							
	Production Plant		-							
	Production Plant EN	14,026,237	-	14,026,237	-	-	-	F_PRODU_DPROD		
	Production Plant Keene	335,421	-	335,421	-	-	-	F_PRODU_DPROD_K		
	Sub-total	***14,361,658***	-	***14,361,658***	-	-	-			
			-							
	Distribution Plant		-							
	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		
	Sub-total	***420,465,832***	-	***237,811,547***	***182,654,285***	-	-			
			-							
	General Plant		-							
	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			
	Sub-total	***30,610,544***	-	-	-	-	***30,610,544***			
			-							
	TOTAL PLANT-IN-SERVICE	**480,183,923**	-	**252,173,205**	**182,654,285**	-	**45,356,433**			
			-							
	Accumulated Reserve for Depreciation		-							
			-							
	Intangible Plant		-							
	Misc. Intangible Plant	(4,975,703)	-	-	-	-	(4,975,703)			
	Sub-total	***(4,975,703)***	-	-	-	-	***(4,975,703)***			
			-							
	Production Plant		-							
	Production Plant	(9,579,080)	-	(9,579,080)	-	-	-	F_PRODU_DPROD		
	Production Plant Keene	(188,851)	-	(188,851)	-	-	-	F_PRODU_DPROD_K		
	Sub-total	***(9,767,932)***	-	***(9,767,932)***	-	-	-			
		-	-							
	Distribution Plant		-							
	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		
		-							
General Plant		-							
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)			
Sub-total	***(6,554,108)***	-	**-**	**-**	**-**	***(6,554,108)***			
		-							
TOTAL DEPRECIATION ACCRUAL	**(158,732,601)**	-	**(67,618,857)**	**(79,583,934)**	**-**	**(11,529,811)**			
		-							
NET PLANT	**321,451,321**	-	**184,554,348**	**103,070,351**	**-**	**33,826,622**			
		-							
Rate Base Adjustments		-							
		-							
Additions		-							
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/(	-	-	-	-	-	-			
Cash Working Capital (Other)	2,725,860	-	-	-	-	2,725,860			
Cash Working Capital (Gas)	-	-	-	-	-	-			
Prepayments	2,733,433	-	-	-	-	2,733,433			
Sub-total	***12,408,110***	-	**-**	**-**	**-**	***12,408,110***			
		-							
Deductions		-							
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)			
Sub-total	***(81,830,748)***	-	**-**	***(1,775,750)***	**-**	***(80,054,998)***			
		-							
		-							
TOTAL RATE BASE ADJ.	**(69,422,638)**	-	**-**	**(1,775,750)**	**-**	**(67,646,888)**			
		-							
TOTAL RATE BASE	**252,028,683**	-	**184,554,348**	**101,294,601**	**-**	**(33,820,266)**			
		-							
		-							
EXPENSES		-							
		-							
O & M Expenses		-							
		-							
Production (LPG LNG) - Operation		-							
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
Sub-total	***(978,172)***	-	***1,014,409***	-	***(1,992,581)***	-			
		-							
Production (LPG LNG) - Maintenance		-							
Maint. of Prod. Equip	72,133	-	72,133	-	-	-	F_PRODU_DPROD		
Sub-total	***72,133***	-	***72,133***	-	-	-			
		-							
Total Production	***(906,039)***	-	***1,086,542***	-	***(1,992,581)***	-			
		-							
Purchased Gas Expenses		-							
Gas Supply	-	-	-	-	-	-			F_GASPL_GASCOST
Storage Gas	-	-	-	-	-	-			F_GASPL_GASCOST
Other Gas Supply	-	-	-	-	-	-			F_GASPL_GASSPLY
Sub-total	-	-	-	-	-	-			
		-							
Distribution Operation Expenses		-							
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		
Sub-total	***9,912,299***	-	***6,328,148***	***1,858,945***	-	***1,725,207***			
		-							
Distribution Maintenance Expenses		-							
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		
Sub-total	***2,855,141***	-	***1,866,857***	***988,284***	-	-			
		-							
Total Distribution	***12,767,440***	-	***8,195,004***	***2,847,229***	-	***1,725,207***			
		-							
Customer Account		-							
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	
Sub-total	***5,995,459***	-	-	***4,290,715***	***1,505,282***	***199,462***			
		-							
Customer Service & Information Expenses		-							
Customer Assistance Expense	-	-	-	-	-	-		F_DISTR_CUST	
Misc Customer Assistance Expense	2,521	-	-	2,521	-	-		F_DISTR_CUST	
Sub-total	***2,521***	-	-	***2,521***	-	-			
		-							

Sales Expenses		-								
Demostrating & Selling Expenses	160,782	-	-	160,782	-	-		F_DISTR_CUST		
Sub-total	***160,782***	-	-	***160,782***	-	-				
		-								
Administrative and General Expenses		-								
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 Acquistion	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	-	-	-	-	-	-				
Sub-total	***12,557,120***	-	-	-	***1,540,371***	***11,016,749***				
		-								
TOTAL O & M EXPENSES	**30,577,282**	-	**9,281,546**	**7,301,246**	**1,053,072**	**12,941,418**	-	-	-	-
		-								
Labor Expense		-								
		-								
Production - Operation		-								
~	-	-	-	-	-	-				
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			
Sub-total	***500,612***	-	***500,612***	-	-	-				
		-								
Production - Maintenance		-								
Maint. of Prod. Equip	-	-	-	-	-	-	F_PRODU_DPROD			
Sub-total	-	-	-	-	-	-				
		-								
Total Production	***500,612***	-	***500,612***	-	-	-				
		-								
Distribution Operation Expenses		-								
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			
Sub-total	***6,447,579***	-	***4,060,628***	***1,539,446***	-	***847,506***				

		-							
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		
Sub-total	***1,338,735***	-	***774,702***	***564,033***	-	-			
		-							
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	
Sub-total	***3,019,870***	-	-	***2,834,780***	-	***185,091***			
		-							
Customer Service & Information Expenses		-							
Customer Assistance Expense	-	-	-	-	-	-		F_DISTR_CUST	
Misc Customer Assistance Expense	3,994	-	-	3,994	-	-		F_DISTR_CUST	
Sub-total	***3,994***	-	-	***3,994***	-	-			
		-							
Sales Expenses		-							
Demostrating & Selling Expenses	115,969	-	-	115,969	-	-		F_DISTR_CUST	
Sub-total	***115,969***	-	-	***115,969***	-	-			
		-							
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			
Sub-total	***2,378,512***	-	-	-	-	***2,378,512***			
		-							
Production Plant		-							
Production Plant EN	389,879	-	389,879	-	-	-	F_PRODU_DPROD		
Production Plant Keene	66,241	-	66,241	-	-	-	F_PRODU_DPROD_K		
Sub-total	***456,120***	-	***456,120***	-	-	-			
		-							
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)			
Sub-total	1,776,953	-	-	-	-	***1,776,953***			
		-							
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		
Sub-total	***11,299,019***	-	***4,743,409***	***6,555,610***	-	-			
-		-							
General Plant Plant		-							
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			
Sub-total	***1,803,288***	-	-	-	-	***1,803,288***			
		-							
TOTAL DEPRECIATION EXPENSES	**17,713,892**	-	**5,199,529**	**6,555,610**	-	**5,958,753**			
		-							
Interest and Other Expenses		-							
Interest Expense	5,576,135	-	-	-	-	5,576,135			
Sub-total	***5,576,135***	-	-	-	-	***5,576,135***			
		-							
TOTAL INTEREST AND OTHER EXPENS	**5,576,135**	-	-	-	-	**5,576,135**			
		-							
		-							
Taxes Other Than Income Taxes		-							
Payroll	1,713,204	-	-	-	-	1,713,204			
Property	9,181,806	-	-	-	-	9,181,806			
Sub-total	***10,895,009***	-	-	-	-	***10,895,009***			
		-							
TOTAL TAXES OTHER THAN INCOME T.	**10,895,009**	-	-	-	-	**10,895,009**			
		-							
		-							
Additions to Operating Income		-							
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
TOTAL	-	-	-	-	-	-			
		-							
Deductions from Operating Income		-							
Ratemaking Adjustment	(1,325,000)	-	-	-	-	(1,325,000)			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
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~	-	-	-	-	-	-			
~	-	-	-	-	-	-			
~	-	-	-	-	-	-			

TOTAL	***(1,325,000)***	-	-	-	-	***(1,325,000)***			
		-							
Net Additions/Deductions to Oper. Inc.	**(1,325,000)**	-	-	-	-	**(1,325,000)**			
		-							
Other		-							
Interest on Customer Deposits	-	-	-	-	-	-		F_DISTR_CUST	
TOTAL	-	-	-	-	-	-			
		-							
Income Taxes		-							
Income Taxes	2,157,769	-	-	-	-	2,157,769			
TOTAL	***2,157,769***	-	-	-	-	***2,157,769***			
	-	-							
		END							
Operating Revenues									
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
Sub-total	***71,562,525***	-	-	***400,285***	***71,162,240***	-			
		-							
TOTAL	**71,562,525**	-	-	**400,285**	**71,162,240**	-			
		-							

No.	Account Description	Amount
	RATE BASE	
	Plant in Service	
	Intangible Plant	
	Misc. Intangible Plant	14,745,999
	Sub-total	14,745,999
	Production Plant	
	Production Plant EN	14,026,227
	Production Plant Keene	235,431
	Sub-total	14,261,658
	Distribution Plant	
	Land & Land Rights	107,931
	M&R Stations	622,650
	Mains	221,079,452
	Compressor Station Equipment	4,924,228
	Services	147,512,755
	Meters & Meter Installations	20,791,525
	Meters Installations	14,260,005
	Other Equipment	986,277
	Sub-total	420,465,833
	General Plant	
	Land & Land Rights	16,905
	Structures & Improvements	22,126,395
	Office Furniture & Equipment	2,911,316
	Transportation Equipment	2,750,151
	Stores Equipment	99,421
	Tools, Shop & Garage Equip.	1,148,344
	Laboratory Equip.	
	Power Operated Equip.	726,959
	Communication Equip.	477,570
	Miscellaneous Equip.	253,566
	Sub-total	30,610,544
	TOTAL PLANT IN SERVICE	480,182,833
	Accumulated Reserve for Depreciation	
	Intangible Plant	
	Misc. Intangible Plant	(4,875,702)
	Sub-total	(4,875,702)
	Production Plant	
	Production Plant	(9,579,090)
	Production Plant Keene	(188,951)
	Sub-total	(9,767,922)
	Distribution Plant	
	Land & Land Rights	-
	M&R Stations	(455,849)
	Mains	(55,110,021)
	Compressor Station Equipment	(1,999,257)
	Services	(66,914,257)
	Meters	(10,159,222)
	Meter Installations	(2,510,354)
	Other Equipment	(277,799)
	General Plant	
	Land & Land Rights	
	Structures & Improvements	(3,269,744)
	Office Furniture & Equipment	(510,622)
	Transportation Equipment	(807,510)
	Stores Equipment	(29,007)
	Tools, Shop & Garage Equip.	(641,731)
	Laboratory Equip.	
	Power Operated Equip.	(665,675)
	Communication Equip.	(240,750)
	Miscellaneous Equip.	(156,784)
	Other	(133,384)
	Sub-total	(6,554,109)
	TOTAL DEPRECIATION ACCRUAL	(158,722,601)
	NET PLANT	321,451,231
	Rate Base Adjustments	
	Additions	
	Gas Materials and Supplies	6,949,817
	Gas Stored Underground - Current A/C 1…	
	LNG Inventory - Current A/C 164	
	Gas Stored Underground - Non-Current …	-
	Cash Working Capital (Other)	2,725,860
	Cash Working Capital (Gas)	-
	Prepayments	2,733,433
	Sub-total	12,409,110
	Deductions	
	Customer Deposits	(1,775,750)
	Interest on Customer Deposits	-
	Accum. Deferred Income Taxes	(80,054,999)
	Sub-total	(81,830,749)
	TOTAL RATE BASE ADJ	(69,422,639)
	TOTAL RATE BASE	252,028,592
	EXPENSES	
	O & M Expenses	
	Production (LPG LNG) - Operation	
	Supervision	333,229
	LPG - Production	262,599
	LPG - Materials	46,179
	Gas Mixing & Misc Exp - Keene	(23,701)
	Misc. Prod. Exp.	399,259
	Operation Labor & Expenses	2,543
	Other	4,296
	Indirect Expenses	(1,992,581)
	Sub-total	(978,172)
	Production (LPG LNG) - Maintenance	
	Maint. of Prod. Equip.	72,133
	Sub-total	72,133
	Total Production	(906,039)
	Purchased Gas Expenses	
	Gas Supply	
	Storage Gas	-
	Other Gas Supply	-
	Sub-total	
	Distribution Operation Expenses	
	Operation Supervision & Engineering	1,725,207
	Distribution Load Dispatch	252,649
	Compressor Station Expense	-
	Mains & Services Expenses	4,999,999
	M&R Station Expenses - General	160,140
	M&R Station Expenses - Industrial	14,536
	M&R Station Expenses - City Gate	
	Meter & House Regulator Expenses	1,800,052
	Customer Installation Expenses	59,993
	Other Expenses	999,979
	Rents	12,099
	Sub-total	9,912,299
	Distribution Maintenance Expenses	
	Maint. Supervision & Engineering	-
	Maint. of Structures & Improv.	122,257
	Maint. of Mains	1,672,927
	Maint. of M&R Station Equip. - General	55,977
	Maint. of M&R Station Equip. - Industrial	
	Maint. of M&R Station Equip. - City Gate	
	Maint. of Services	679,014
	Maint. of Meters & House Regulators	210,270
	Maint. of Other Equip.	12,696
	Sub-total	2,855,141
	Total Distribution	12,767,440
	Customer Account	
	Supervision	199,462
	Meter Reading	409,042
	Customer Records & Collection	3,902,071
	Uncollectable Accounts - Delivery	1,482,916
	Uncollectable Accounts - Production	22,466
	Misc. Customer Accounts	(19,298)
	Sub-total	5,995,459
	Customer Service & Information Expenses	
	Customer Assistance Expense	-
	Misc Customer Assistance Expense	2,521
	Sub-total	2,521
	Sales Expenses	
	Demonstrating & Selling Expenses	160,792
	Sub-total	160,792
	Administrative and General Expenses	
	Administrative & General Salaries	4,879,391
	A&G Salaries - Energy Procurement	641,594
	Office Supplies	1,219,159
	Office Supplies - Energy Procurement	69,699
	A&G Transferred	(7,749,930)
	A&G Transferred - Energy Procurement	(259,003)
	Outside Services	2,990,055
	Outside Serv. - Gas Acquisition	391,674
	Property Insurance	25,939
	Injuries & Damages	1,074,951
	Employee Pension & Benefits	7,237,591
	Regulatory Commission - Delivery	694,999
	Regulatory Commission - Production	10,579
	Misc. General Expenses	70,779
	Office Rent	146,051
	Maintenance of General Plant	133,991
	Maintenance of General Plant	-
	Sub-total	12,557,120
	TOTAL O & M EXPENSES	30,577,293
	Labor Expense	
	Production - Operation	
	–	-
	Supervision	299,027
	–	-
	LPG - Production	13,574
	LPG - Materials	194,932
	Gas Mixing & Misc Exp - Keene	(9,365)
	Misc. Prod. Exp.	2,543
	Operation Labor & Expenses	
	Other	-
	Sub-total	500,612
	Production - Maintenance	
	Maint. of Prod. Equip.	-
	Sub-total	
	Total Production	500,612
	Distribution Operation Expenses	
	Operation Supervision & Engineering	847,506
	Distribution Load Dispatch	215,272
	Compressor Station Expense	-
	Mains & Services Expenses	3,237,065
	M&R Station Expenses - General	129,841
	M&R Station Expenses - Industrial	9,569
	M&R Station Expenses - City Gate	-
	Meter & House Regulator Expenses	1,521,556
	Customer Installation Expenses	17,889
	Other Expenses	468,791
	Rents	
	Sub-total	6,447,579
	Distribution Maintenance Expenses	
	Maint. Supervision & Engineering	-
	Maint. of Structures & Improv.	93,216
	Maint. of Mains	656,606
	Maint. of M&R Station Equip. - General	20,951
	Maint. of M&R Station Equip. - Industrial	-
	Maint. of M&R Station Equip. - City Gate	
	Maint. of Services	367,661
	Maint. of Meters & House Regulators	196,372
	Maint. of Other Equip.	4,029
	Sub-total	1,338,736
	Total Distribution	7,786,315
	Customer Account	
	Supervision	185,091
	Meter Reading	386,682
	Customer Records & Collection	2,448,098
	Uncollectable Accounts	
	Misc. Customer Accounts	-
	Sub-total	3,019,870
	Customer Service & Information Expenses	
	Customer Assistance Expense	-
	Misc Customer Assistance Expense	3,984
	Sub-total	3,984
	Sales Expenses	
	Demonstrating & Selling Expenses	115,969
	Sub-total	115,969
	TOTAL O & M LABOR EXP	11,426,750
	Depreciation Expense	
	Intangible Plant	
	Organizational Expense	-

Function	Class	Func/Class	Allocator	Class Category Line Ref. Total	5 Delivery Costs	6 Direct Gas Costs	7 Production Costs	8 Misc. Costs
RATE BASE								
F PRODU	DEM	F PRODU DEM	DPROD	3,768,241	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	GASSPLY	-	-	-	-	-
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	GASSPLY	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		-	-	-	-	-
		COM		-	-	-	-	-
		Sub-total		-	-	-	-	-
	F PRODU							
		DEM		3,837,997	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	-	(77,072)	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	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	-	-	-	-	-
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		-	-	-	-	-
		COM		-	-	-	-	-
		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	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	-	-	-	-	-
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 MISCI									
		DEM				-	-	-	-	-
		CUS			-	-	-	-	-	-
		COM			-	-	-	-	-	-
		Sub-total			-	-	-	-	-	-
	–									
	Accumulated Reserve for Depreciation									
		DEM		-	(73,670,617)	-	(64,456,472)	-	(9,214,145)	-
		CUS		-	(85,061,984)	-	(85,061,984)	-	-	-
		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		(48,899)	-	(48,899)	-	-	-
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		(135,914)	-	-	-	(135,016)	(898)
F GASPL	COM	F GASPL COM	GASCOST		-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY		-	-	-	-	-	-
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	GASSPLY		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			(36,752,186)	-	(36,752,186)	-	-	-
		CUS			(30,354,388)	-	(30,354,388)	-	-	-
		COM			29,536	-	29,536	-	-	-
					(67,077,038)	-	***(67,077,038)***	-	-	-
	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 MISCI									
		DEM				-	-	-	-	-
		CUS			-	-	-	-	-	-
		COM			28,858	-	-	-	-	28,858
		Sub-total			***28,858***	-	-	-	-	***28,858***
	–									
	Rate Base Adjustments									
		DEM		-	(38,991,177)	-	(36,991,622)	-	(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		1,632,167	-	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		13,455,523	-	13,455,523	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT		(1,992,581)	-	-	-	(1,979,418)	(13,163)
F GASPL	COM	F GASPL COM	GASCOST		-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY		-	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL		1,915,836	-	1,915,836	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD		22,466	-	-	-	14,822	7,645
F MISCI	COM	F MISCI COM	GASSPLY		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			13,455,523	-	13,455,523	-	-	-
		COM			1,915,836	-	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			(1,986,020)	-	-	-	(1,979,418)	(6,603)
		Sub-total			***(387,138)***	-	***108,713***	-	***(489,249)***	***(6,603)***
	F MISCI									
		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			13,455,523	-	13,455,523	-	-	-
		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	GASSPLY		-	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL		-	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD		-	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY		-	-	-	-	-	-
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 MISCI							
		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	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	GASCOST	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	6,253	6,253	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	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 MISCI							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		6,109	-	-	-	6,109
		Sub-total		***6,109***	-	-	-	***6,109***
	Depreciation Expense							
		DEM		8,201,237	7,579,449	-	621,789	-
		CUS		9,500,198	9,500,198	-	-	-
		COM		12,457	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	GASCOST	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	653	653	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	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 MISCI							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		638	-	-	-	638
		Sub-total		***638***	-	-	-	***638***
	Interest & Other Expenses							
		DEM		3,612,828	3,536,709	-	76,119	-
		CUS		1,965,012	1,965,012	-	-	-

		COM		(1,705)	-	653	-	(2,987)	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	INDIRECT	-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	-	-	-	-	-	-
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	-	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		6,174,853	-	5,824,837	-	350,016	-
		CUS		4,720,156	-	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	INDIRECT	715	-	-	-	710	5
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	(155)	-	(155)	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	(152)	-	-	-	-	(152)
F PRODU	COM	F PRODU COM	REG COMM	(2)	-	-	-	-	(2)
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)	-	(466,926)	-	-	-
		COM		(155)	-	(155)	-	-	-
		Sub-total		***(1,305,383)***	-	***(1,305,383)***	-	-	-
	F GASPL								
		DEM		-	-	-	-	-	-
		CUS		-	-	-	-	-	-
		COM		-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-
	F PRODU								
		DEM		(20,176)	-	(2,090)	-	(18,087)	-
		CUS		-	-	-	-	-	-
		COM		712	-	-	-	710	2
		Sub-total		***(19,465)***	-	***(2,090)***	-	***(17,378)***	***2***
	F MISCI								
		DEM		-	-	-	-	-	-
		CUS		-	-	-	-	-	-
		COM		(152)	-	-	-	-	(152)
		Sub-total		***(152)***	-	-	-	-	***(152)***
	Net Additions/Deductions to Oper. Inc.								
		DEM		(858,479)	-	(840,392)	-	(18,087)	-
		CUS		(466,926)	-	(466,926)	-	-	-
		COM		405	-	(155)	-	710	(149)
		TOTAL		**(1,325,000)**	-	**(1,307,473)**	-	**(17,378)**	**(149)**
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	INDIRECT	-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	-	-	-	-	-	-
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 MISCI							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		-	-	-	-	-
		Sub-total		-	-	-	-	-
	Other							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		-	-	-	-	-
		TOTAL		-	-	-	-	-
Income Taxes								
F PRODU	DEM	F PRODU DEM	DPROD	32,262	2,807	-	29,455	-
F PRODU	DEM	F PRODU DEM	DPROD K	597	597	-	-	-
F DISTR	DEM	F DISTR DEM	DIST	1,365,179	1,365,179	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	760,391	760,391	-	-	-
F PRODU	COM	F PRODU COM	INDIRECT	(1,164)	-	-	(1,156)	(8)
F GASPL	COM	F GASPL COM	GASCOST	-	-	-	-	-
F GASPL	COM	F GASPL COM	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	253	253	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	247	-	-	-	247
F PRODU	COM	F PRODU COM	REG COMM	4	-	-	-	4
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		1,365,179	1,365,179	-	-	-
		CUS		760,391	760,391	-	-	-
		COM		253	253	-	-	-
		Sub-total		***2,125,822***	***2,125,822***	-	-	-
	F GASPL							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		-	-	-	-	-
		Sub-total		-	-	-	-	-
	F PRODU							
		DEM		32,859	3,404	-	29,455	-
		CUS		-	-	-	-	-
		COM		(1,160)	-	-	(1,156)	(4)
		Sub-total		***31,700***	***3,404***	-	***28,299***	***(4)***
	F MISCI							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		247	-	-	-	247
		Sub-total		***247***	-	-	-	***247***
	Income Taxes							
		DEM		1,398,038	1,368,583	-	29,455	-
		CUS		760,391	760,391	-	-	-
		COM		(660)	253	-	(1,156)	243
		TOTAL		**2,157,769**	**2,129,226**	-	**28,299**	**243**
~								
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	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	-	-	-	-	-
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 MISCI							
		DEM		-	-	-	-	-
		CUS		-	-	-	-	-
		COM		-	-	-	-	-
		Sub-total		-	-	-	-	-
	–							
~								
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	GASSPLY	-	-	-	-	-
F DISTR	COM	F DISTR COM	PREV DEL	-	-	-	-	-
F MISCI	COM	F MISCI COM	PREV PROD	-	-	-	-	-
F MISCI	COM	F MISCI COM	GASSPLY	-	-	-	-	-
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 MISCI				-				
	DEM			-	-	-	-	-
	CUS		-	-	-	-	-	-
	COM		-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-
–				-				
				-				
				-				
Operating Revenues				-				
	Distribution Rate Revenue	CUR REV	70,681,266	-	70,681,266	-	-	-
	Late Payment Charges - Delivery	PREV DEL	435,860	-	435,860	-	-	-
	Late Payment Charges - Production	PREV PROD	6,604	-	-	-	4,357	2,247
	–			-		-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	Connect/Reconnect Fees	CUST	400,285	-	400,285	-	-	-
	Other Revenues	OTH REV	38,510	-	38,510	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	–		-	-	-	-	-	-
	–			-	-	-	-	-
	Total		**71,562,525**	**-**	**71,555,921**	**-**	**4,357**	**2,247**
				END				

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs DEM	Delivery Costs CUS	Delivery Costs COM	Delivery Costs TOTAL	Direct Gas Costs DEM	Direct Gas Costs CUS	Direct Gas Costs COM	Direct Gas Costs TOTAL	LPG & LNG DEM	LPG & LNG CUS	LPG & LNG COM	LPG & LNG TOTAL	Misc DEM	Misc CUS	Misc COM	Misc 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)	(56,688)	-	(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
Prepayments	2,733,433	PDGPLT	1,492,688	1,158,213	-	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)	-	(1,775,750)	-	-	-	-	-	-	-	-	-	-	-	-
Accum. Deferred Income Taxes	(80,054,998)	PDGPLT	(43,716,875)	(33,920,975)	-	(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 DEM	Delivery Costs CUS	Delivery Costs COM	Delivery Costs TOTAL	Direct Gas Costs DEM	Direct Gas Costs CUS	Direct Gas Costs COM	Direct Gas Costs TOTAL	LPG & LNG DEM	LPG & LNG CUS	LPG & LNG COM	LPG & LNG TOTAL	Misc DEM	Misc CUS	Misc COM	Misc 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	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																		
Demostrating & 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	-	-	-	-
Office Supplies - Energy Procurement	69,699	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69,699	69,699
A&G Transferred	(7,749,920)	AGxTRANSFEF	(3,419,762)	(3,364,270)	(261,868)	(7,045,900)	-	-	-	-	(288,173)	-	-	(288,173)	-	-	(415,848)	(415,848)
A&G Transferred - Energy Procurement	(258,003)	GASSPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(258,003)	(258,003)
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	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

			Delivery Costs				Direct Gas Costs				LPG & LNG				Misc			
Account Description	**Amount**	**Alloc. Factor**	**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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***500,612***		***35,003***	-	-	***35,003***	-	-	-	-	***465,609***	-	-	***465,609***	-	-	-	-
Production - Maintenance																		
Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Production	***500,612***		***35,003***	-	-	***35,003***	-	-	-	-	***465,609***	-	-	***465,609***	-	-	-	-
Distribution Operation Expenses																		
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***6,447,579***		***4,715,701***	***1,731,879***	-	***6,447,579***	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Maintenance Expenses																		
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	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***1,338,735***		***774,702***	***564,033***	-	***1,338,735***	-	-	-	-	-	-	-	-	-	-	-	-
Total Distribution	***7,786,315***		***5,490,403***	***2,295,912***	-	***7,786,315***	-	-	-	-	-	-	-	-	-	-	-	-
Customer Account																		
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	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectable Accounts	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***3,019,870***		-	***3,019,870***	-	***3,019,870***	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service & Information Expenses																		
Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	3,994	CUST	-	3,994	-	3,994	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***3,994***		-	***3,994***	-	***3,994***	-	-	-	-	-	-	-	-	-	-	-	-
Sales Expenses																		
Demostrating & Selling Expenses	115,969	CUST	-	115,969	-	115,969	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***115,969***		-	***115,969***	-	***115,969***	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL O & M LABOR EXP.	**11,426,760**		**5,525,406**	**5,435,745**	-	**10,961,151**	-	-	-	-	**465,609**	-	-	**465,609**	-	-	-	-
Depreciation Expense																		
Intangible Plant																		
Misc. Intangible Plant	2,378,512	LABOR	1,150,129	1,131,465	-	2,281,594	-	-	-	-	96,918	-	-	96,918	-	-	-	-
Sub-total	***2,378,512***		***1,150,129***	***1,131,465***	-	***2,281,594***	-	-	-	-	***96,918***	-	-	***96,918***	-	-	-	-
Production Plant																		
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	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***456,120***		***100,160***	-	-	***100,160***	-	-	-	-	***355,960***	-	-	***355,960***	-	-	-	-
Other																		
Depr Amort of Reserve Surplus	(933,588)	PLANT	(508,026)	(397,071)	-	(905,097)	-	-	-	-	(28,491)	-	-	(28,491)	-	-	-	-
Regulatory Debits	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	1,833,461	-	3,697,165	-	-	-	-	157,049	-	-	157,049	-	-	-	-
Ratemaking Adjustment	(1,325,000)	PDGPLT	(723,563)	(561,430)	-	(1,284,993)	-	-	-	-	(40,007)	-	-	(40,007)	-	-	-	-
Sub-total	***1,776,953***		***713,772***	***955,292***	***6,253***	***1,675,317***	-	-	-	-	***95,432***	-	-	***95,432***	-	-	***6,204***	***6,204***
Distribution Plant																		
Land & Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***11,299,019***		***4,743,409***	***6,555,610***	-	***11,299,019***	-	-	-	-	-	-	-	-	-	-	-	-
General Plant Plant																		
Land & Land Rights	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,601	1,575	-	3,176	-	-	-	-	135	-	-	135	-	-	-	-
Tools, Shop & Garage Equip.	65,199	LABOR	31,527	31,015	-	62,542	-	-	-	-	2,657	-	-	2,657	-	-	-	-
Laboratory Equip.	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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.	24,986	LABOR	12,082	11,886	-	23,968	-	-	-	-	1,018	-	-	1,018	-	-	-	-
Sub-total	***1,803,288***		***871,979***	***857,830***	-	***1,729,809***	-	-	-	-	***73,479***	-	-	***73,479***	-	-	-	-

Functional Cost Study
Account Detail

			Delivery Costs				Direct Gas Costs				LPG & LNG				Misc			
Account Description	**Amount**	**Alloc. Factor**	**DEM**	**CUS**	**COM**	**TOTAL**	**DEM**	**CUS**	**COM**	**TOTAL**	**DEM**	**CUS**	**COM**	**TOTAL**	**DEM**	**CUS**	**COM**	**TOTAL**
TOTAL DEPRECIATION EXPENSES	**17,713,892**		**7,579,449**	**9,500,198**	**6,253**	**17,085,899**	**-**	**-**	**-**	**-**	**621,789**	**-**	**-**	**621,789**	**-**	**-**	**6,204**	**6,204**
Taxes Other Than Income Taxes																		
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	-	-	-	-	280,208	-	-	280,208	-	-	-	-
Sub-total	***10,895,009***		***5,824,837***	***4,720,156***	**-**	***10,544,993***	**-**	**-**	**-**	**-**	***350,016***	**-**	**-**	***350,016***	**-**	**-**	**-**	**-**
	-																	
TOTAL TAXES OTHER THAN INCOME TAX	**10,895,009**		**5,824,837**	**4,720,156**	**-**	**10,544,993**	**-**	**-**	**-**	**-**	**350,016**	**-**	**-**	**350,016**	**-**	**-**	**-**	**-**
Operating Revenues																		
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	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	***71,562,525***		**-**	***400,285***	***71,155,636***	***71,555,921***	**-**	**-**	**-**	**-**	**-**	**-**	***4,357***	***4,357***	**-**	**-**	***2,247***	***2,247***
TOTAL	**71,562,525**		**-**	**400,285**	**71,155,636**	**71,555,921**	**-**	**-**	**-**	**-**	**-**	**-**	**4,357**	**4,357**	**-**	**-**	**2,247**	**2,247**

Account Allocation Factors

Test Yr with K&N

~	Classification	Col. Ref.	F_PRODU_DPROD	F_PRODU_DPROD_K	F_DISTR_DIST	F_DISTR_CUST	F_PRODU_INDIRECT	F_GASPL_GASCOST	F_GASPL_GASSPLY	F_DISTR_PREV_DEL	F_MISCI_PREV_PROD	F_MISCI_GASSPLY	F_PRODU_REG_COMM	F_DISTR_CUR_REV	F_PRODU_PREV_PROD	F_DISTR_OTH_REV	~
		Allocator	DPROD	DPROD_K	DIST	CUST	INDIRECT	GASCOST	GASSPLY	PREV_DEL	PREV_PROD	GASSPLY	REG_COMM	CUR_REV	PREV_PROD	OTH_REV	~
Rate Class	**Classification**																
Delivery Costs			**0.08700**	**1.00000**	**1.00000**	**1.00000**	-	-	-	**1.00000**	-	-	-	**1.00000**	-	**1.00000**	-
	DEM	5	0.087	1	1	0	0	0	0	0	0	0	0	0	0	0	0
	CUS	5	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
	COM	5	0	0	0	0	0	0	0	1	0	0	0	1	0	1	0
Direct Gas Costs			-	-	-	-	-	**1.00000**	-	-	-	-	-	-	-	-	-
	DEM	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CUS	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	COM	6	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
LPG & LNG			**0.91300**	-	-	-	**0.99339**	-	-	-	**0.65973**	-	-	-	**0.65973**	-	-
	DEM	7	0.913	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CUS	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	COM	7	0	0	0	0	0.993393854	0	0	0	0.659725998	0	0	0	0.659725998	0	0
Misc			-	-	-	-	**0.00661**	-	**1.00000**	-	**0.34027**	**1.00000**	**1.00000**	-	**0.34027**	-	-
	DEM	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CUS	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	COM	8	0	0	0	0	0.006606146	0	1	0	0.340274002	1	1	0	0.340274002	0	0
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	TOTAL		2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000	-

	Line Ref	4		5	6	7	8
		Total		Delivery Costs	Direct Gas Costs	LPG & LNG	Misc
Expenses							
(including non-income taxes & depreciation)							
Distribution							
	DEM	28,396,851	-	28,396,851	-	-	-
	CUS	27,675,876	-	27,675,876	-	-	-
	COM	1,922,089	-	1,922,089	-	-	-
	Sub-total	***57,994,817***	-	***57,994,817***	-	-	-
Gas Supply							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
Production							
	DEM	2,725,642	-	263,669	-	2,461,973	-
	CUS	-	-	-	-	-	-
	COM	(1,985,925)	-	-	-	(1,979,418)	(6,508)
	Sub-total	***739,717***	-	***263,669***	-	***482,556***	***(6,508)***
Miscellaneous Indr.							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	451,650	-	-	-	14,822	436,828
	Sub-total	***451,650***	-	-	-	***14,822***	***436,828***
TOTAL							
	DEM	31,122,493	-	28,660,520	-	2,461,973	-
	CUS	27,675,876	-	27,675,876	-	-	-
	COM	387,813	-	1,922,089	-	(1,964,596)	430,321
	Sub-total	***59,186,183***	-	***58,258,485***	-	***497,377***	***430,321***
TOTAL		**59,186,183**	-	**58,258,485**	-	**497,377**	**430,321**
Interest Expense							
Distribution							
	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***	-	-	-
Gas Supply							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
Production							
	DEM	84,916	-	8,797	-	76,119	-
	CUS	-	-	-	-	-	-
	COM	(2,997)	-	-	-	(2,987)	(10)
	Sub-total	***81,918***	-	***8,797***	-	***73,132***	***(10)***
Miscellaneous Indr.							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	638	-	-	-	-	638
	Sub-total	***638***	-	-	-	-	***638***
TOTAL							
	DEM	3,612,828	-	3,536,709	-	76,119	-
	CUS	1,965,012	-	1,965,012	-	-	-
	COM	(1,705)	-	653	-	(2,987)	629
	Sub-total	***5,576,135***	-	***5,502,374***	-	***73,132***	***629***
TOTAL		**5,576,135**	-	**5,502,374**	-	**73,132**	**629**
Revenues		71,562,525	-	71,555,921	-	4,357	2,247
Expenses		59,186,183	-	58,258,485	-	497,377	430,321
Interest Exp+		5,576,135	-	5,502,374	-	73,132	629
Add/Deducts to Oper Inc		(1,325,000)	-	(1,307,473)	-	(17,378)	(149)
Taxable Income		5,475,207	-	6,487,588	-	(583,530)	(428,851)
Income Taxes @ Effective Rate		2,157,779	-	2,556,759	-	(229,969)	(169,010)
Ratio		1.0000	-	1.1849	-	(0.1065)	(0.0783)
Co. Calc. Income Taxes		2,157,769	##				
Allocated Income Taxes		2,157,769	-	2,556,747	-	(229,968)	(169,010)
Return							
Distribution							
	DEM	11,735,789	-	11,735,789	-	-	-
	CUS	6,536,718	-	6,536,718	-	-	-
	COM	2,174	-	2,174	-	-	-
	Sub-total	***18,274,681***	-	***18,274,681***	-	-	-
Gas Supply							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
Production							
	DEM	282,477	-	29,263	-	253,214	-
	CUS	-	-	-	-	-	-
	COM	(9,970)	-	-	-	(9,937)	(33)
	Sub-total	***272,506***	-	***29,263***	-	***243,277***	***(33)***
Miscellaneous Indr.							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	2,124	-	-	-	-	2,124
	Sub-total	***2,124***	-	-	-	-	***2,124***
TOTAL							
	DEM	12,018,265	-	11,765,052	-	253,214	-
	CUS	6,536,718	-	6,536,718	-	-	-
	COM	(5,673)	-	2,174	-	(9,937)	2,091
	Sub-total	***18,549,311***	-	***18,303,944***	-	***243,277***	***2,091***
TOTAL		**18,549,311**	-	**18,303,944**	-	**243,277**	**2,091**
Net Additions/Deductions to Oper. Inc.							
Distribution							
	DEM	(838,302)	-	(838,302)	-	-	-
	CUS	(466,926)	-	(466,926)	-	-	-
	COM	(155)	-	(155)	-	-	-
	Sub-total	***(1,305,383)***	-	***(1,305,383)***	-	-	-
Gas Supply							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
Production							
	DEM	(20,178)	-	(2,090)	-	(18,087)	-
	CUS	-	-	-	-	-	-
	COM	712	-	-	-	710	2
	Sub-total	***(19,465)***	-	***(2,090)***	-	***(17,378)***	***2***
Miscellaneous Indr.							
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	(152)	-	-	-	-	(152)
	Sub-total	***(152)***	-	-	-	-	***(152)***
TOTAL							
	DEM	(858,479)	-	(840,392)	-	(18,087)	-
	CUS	(466,926)	-	(466,926)	-	-	-
	COM	405	-	(155)	-	710	(149)
	Sub-total	***(1,325,000)***	-	***(1,307,473)***	-	***(17,378)***	***(149)***
TOTAL		**(1,325,000)**	-	**(1,307,473)**	-	**(17,378)**	**(149)**
Current Income Taxes							
Distribution							

	DEM	1,639,288	-	1,639,288	-	-	-
	CUS	913,067	-	913,067	-	-	-
	COM	304	-	304	-	-	-
	Sub-total	***2,552,659***	-	***2,552,659***	-	-	-
			-				
Gas Supply			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
Production			-				
	DEM	(235,274)	-	4,088	-	(239,362)	-
	CUS	-	-	-	-	-	-
	COM	12,073	-	-	-	9,394	2,679
	Sub-total	***(223,201)***	-	***4,088***	-	***(229,968)***	***2,679***
			-				
Miscellaneous Indr.			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	(171,689)	-	-	-	-	(171,689)
	Sub-total	***(171,689)***	-	-	-	-	***(171,689)***
			-				
TOTAL			-				
	DEM	1,404,014	-	1,643,376	-	(239,362)	-
	CUS	913,067	-	913,067	-	-	-
	COM	(159,312)	-	304	-	9,394	(169,010)
	Sub-total	***2,157,769***	-	***2,556,747***	-	***(229,968)***	***(169,010)***
			-				
TOTAL		**2,157,769**	-	**2,556,747**	-	**(229,968)**	**(169,010)**
			-				
Additional Operating Income							
		$ 8,330,738	-	$ 7,563,254	$ -	$ 506,329	$ 261,155
Distribution			-				
	DEM	4,849,270	-	4,849,270	-	-	-
	CUS	2,700,995	-	2,700,995	-	-	-
	COM	898	-	898	-	-	-
	Sub-total	***7,551,163***	-	***7,551,163***	-	-	-
			-				
Gas Supply			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
Production			-				
	DEM	539,103	-	12,091	-	527,011	-
	CUS	-	-	-	-	-	-
	COM	(24,822)	-	-	-	(20,682)	(4,140)
	Sub-total	***514,280***	-	***12,091***	-	***506,329***	***(4,140)***
			-				
Miscellaneous Indr.			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	265,295	-	-	-	-	265,295
	Sub-total	***265,295***	-	-	-	-	***265,295***
			-				
TOTAL			-				
	DEM	5,388,372	-	4,861,361	-	527,011	-
	CUS	2,700,995	-	2,700,995	-	-	-
	COM	241,371	-	898	-	(20,682)	261,155
	Sub-total	***8,330,738***	-	***7,563,254***	-	***506,329***	***261,155***
			-				
TOTAL		**8,330,738**	-	**7,563,254**	-	**506,329**	**261,155**
			-				
Income Tax Increase			-				
Distribution			-				
	DEM	3,154,146	-	3,154,146	-	-	-
	CUS	1,756,828	-	1,756,828	-	-	-
	COM	584	-	584	-	-	-
	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***	-	***329,335***	***(2,693)***
			-				
Miscellaneous Indr.			-				
	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	156,997	-	584	-	(13,452)	169,865
	Sub-total	***5,418,624***	-	***4,919,423***	-	***329,335***	***169,865***
			-				
TOTAL		**5,418,624**	-	**4,919,423**	-	**329,335**	**169,865**
			-				
-			-				
Distribution			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
Gas Supply			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
Production			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
Miscellaneous Indr.			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
TOTAL			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
TOTAL		-	-	-	-	-	-
			-				
Revenue Requirement			-				
Distribution			-				
	DEM	44,926,074	-	44,926,074	-	-	-
	CUS	36,882,490	-	36,882,490	-	-	-
	COM	1,925,150	-	1,925,150	-	-	-
	Sub-total	***83,733,715***	-	***83,733,715***	-	-	-
			-				
Gas Supply			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-
			-				
Production			-				
	DEM	3,123,497	-	304,884	-	2,818,613	-
	CUS	-	-	-	-	-	-
	COM	(1,999,968)	-	-	-	(1,993,414)	(6,554)
	Sub-total	***1,123,529***	-	***304,884***	-	***825,199***	***(6,554)***
			-				
Miscellaneous Indr.			-				
	DEM	-	-	-	-	-	-
	CUS	-	-	-	-	-	-
	COM	454,643	-	-	-	14,822	439,821

	Sub-total	***454,643***	-	-	-	***14,822***	***439,821***
			-				
TOTAL			-				
	DEM	48,049,571	-	45,230,958	-	2,818,613	-
	CUS	36,882,490	-	36,882,490	-		-
	COM	379,825	-	1,925,150	-	(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**
				0.985074905	0	0.009846473	0.005078222
		1,250,822			-	825,199	425,622
				0	0	0.659725998	0.340274002
				0	-	(0)	(0)

FUNCTIONAL COST STUDY
SUMMARY OF RESULTS

Line No.	Description	System Total	Delivery Costs	Direct Gas Costs	LPG & LNG	Misc	Production Costs
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Rate Base						
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	Total Rate Base	$ 252,028,683	$ 248,694,888	$ -	$ 3,305,388	$ 28,408	$ 3,333,796
	Revenues at Current Rates						
5	Sales Revenue	$ 70,681,266	$ 70,681,266	$ -	$ -	$ -	$ -
6	Miscellaneous Revenues	881,259	874,655	-	4,357	2,247	6,604
7	Total Revenues	$ 71,562,525	$ 71,555,921	$ -	$ 4,357	$ 2,247	$ 6,604
	Expenses at Current Rates						
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	Total Expenses - Current	$ 59,186,183	$ 58,258,485	$ -	$ 497,377	$ 430,321	$ 927,698
12	Total Income Taxes	$ 2,157,769	$ 2,556,747	$ -	$ (229,968)	$ (169,010)	$ (398,978)
13	Current Operating Income	$ 10,218,573	$ 10,740,689	$ -	$ (263,053)	$ (259,064)	$ (522,117)
14	Return at Current Rates	4.05%	4.32%	0.00%	-7.96%	-911.95%	-15.66%
15	Index Rate of Return	1.00	1.07	-	(1.96)	(224.92)	(3.86)
	Revenue Requirement at Equal Rates of Return						
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	Operating Income (Deficiency)/Surplus	$ (8,330,738)	$ (7,563,254)	$ -	$ (506,329)	$ (261,155)	$ (767,484)
	Expenses at Required Return						
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	Total Expenses Required	$ 59,186,183	$ 58,258,485	$ -	$ 497,377	$ 430,321	$ 927,698
24	Income Taxes	$ 7,576,393	$ 7,476,170	$ -	$ 99,367	$ 855	$ 100,223

FUNCTIONAL COST STUDY
SUMMARY OF RESULTS

25	Total Revenue Requirement at Equal Return	$ 85,311,887	$ 84,038,599	$ -	$ 840,021	$ 433,267	$ 1,273,288
26	Revenue (Deficiency)/Surplus	$ (13,749,362)	$ (12,482,678)	$ -	$ (835,664)	$ (431,020)	$ (1,266,684)

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FUNCTIONAL COST STUDY
INDIRECT COSTS

Line No.	Description	LPG & LNG Costs	Misc. Production Costs	Bad Debts Excl. LPG & LNG	Gas Cost Working Capital	Total Indirect Costs
	(A)	(B)	(C)	(D)	(E)	(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	LPG & LNG Costs	Misc. Production Costs	Bad Debts Excl. LPG & LNG	Gas Cost Working Capital	Total Indirect Costs
	(A)	(B)	(C)	(D)	(E)	(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%

FUNCTIONAL COST STUDY
INDIRECT COSTS

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	$	497,377	$	422,676	$	7,645	$	-	$	927,698
16	Income Taxes		99,367		856		(0)		-	$	100,223
17	Total Rev.Req. at Required Return	$	840,021	$	425,622	$	7,645	$	-	$	1,273,288
	Revenues										
18	Total Sales Revenue	$	835,664	$	423,375	$	7,645	$	-	$	1,266,684
19	Other Operating Revenues		4,357		2,247		-		-		6,604
20	Total Operating Revenues	$	840,021	$	425,622	$	7,645	$	-	$	1,273,288

Functional Cost Study
Internal Allocators

Allocator Name	Description	Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
PLANT	Total Plant in Service	480,183,923	465,529,818	-	14,654,104	-
	Percent	100.00%	96.95%	0.00%	3.05%	0.00%
OMEXPX	TOI and O&M Exp. excl. gas costs & uncollectible	39,962,714	39,689,396	-	(143,155)	416,472
	Percent	100.00%	99.32%	0.00%	-0.36%	1.04%
PRODOEXP	Production Operations Expenses	681,172	37,623	-	643,549	-
	Percent	100.00%	5.52%	0.00%	94.48%	0.00%
PRODMNTX	Production Maintenance Expenses	72,133	6,276	-	65,857	-
	Percent	100.00%	8.70%	0.00%	91.30%	0.00%
DISTOPX	Distribution Operations Expense	8,187,092	8,187,092	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
DISTMNX	Distribution Maintenance Expense	2,855,141	2,855,141	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
CACCTX	Customer Accounting Expenses	4,290,715	4,290,715	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
LABOR	Labor expense excluding A&G	11,426,760	10,961,151	-	465,609	-
	Percent	100.00%	95.93%	0.00%	4.07%	0.00%
GENPLT	General Plant	30,610,544	29,363,248	-	1,247,295	-
	Percent	100.00%	95.93%	0.00%	4.07%	0.00%
AGxTRANSFER	A&G Expenses excluding transfer	20,565,043	18,696,867	-	764,690	1,103,486
	Percent	100.00%	90.92%	0.00%	3.72%	5.37%
AGEXP	Total A&G Expense	12,557,120	11,650,967	-	476,517	429,635
	Percent	100.00%	92.78%	0.00%	3.79%	3.42%
DISTRPLT	Distribution Plant	420,465,832	420,465,832	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
RTBASE	Rate Base	252,028,683	248,694,888	-	3,305,388	28,408
	Percent	100.00%	98.68%	0.00%	1.31%	0.01%
PDGPLT	Production, Distribution & General Plant	465,438,034	451,384,784	-	14,053,250	-
	Percent	100.00%	96.98%	0.00%	3.02%	0.00%

Acct. No.	Account Description	Energy North	Keene	Total
RATE BASE				
Plant in Service				
	Intangible Plant			
301	Organizational Expense			-
302	Franchise & Consents			-
303	Misc. Intangible Plant	14,745,889		14,745,889
	Sub-total	***14,745,889***	***-***	***14,745,889***
	Underground Storage Plant			
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			-
~	~			-
	Sub-total	***-***	***-***	***-***
	Production Plant			
	Production Plant EN	14,026,237		14,026,237
	Production Plant Keene		335,421	335,421
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	Sub-total	***14,026,237***	***335,421***	***14,361,658***
	Transmission Plant			
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			-
	Sub-total	***-***	***-***	***-***
	Distribution Plant			
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
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387.0	Other Equipment	908,013	78,264	986,277
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	Sub-total	***416,830,936***	***3,634,896***	***420,465,832***
	General Plant			
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
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	Sub-total	***29,890,834***	***719,710***	***30,610,544***
	Common Plant			
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			-
~	~			-
~	~			-
	Sub-total	**-**	**-**	**-**
	TOTAL PLANT-IN-SERVICE	**475,493,896**	**4,690,027**	**480,183,923**

Accumulated Reserve for Depreciation

	Intangible Plant			
301	Organizational Expense			-
302	Franchise & Consents			-
303	Misc. Intangible Plant	(4,975,703)		(4,975,703)
	Sub-total	***(4,975,703)***	**-**	***(4,975,703)***
	Underground Storage Plant			
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			-
~	~			-
	Sub-total	**-**	**-**	**-**
	Production Plant			
	Production Plant EN	(9,579,080)		(9,579,080)
	Production Plant Keene		(188,851)	(188,851)
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	Sub-total	***(9,579,080)***	***(188,851)***	***(9,767,932)***
	Transmission Plant			
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			-
~	~			-
	Sub-total	***-***	***-***	***-***
	Distribution Plant			
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)
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387.0	Other Equipment	(339,112)	(38,686)	(377,799)
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	Sub-total	***(136,039,665)***	***(1,395,194)***	***(137,434,859)***
	General Plant			
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)
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	Sub-total	***(5,840,173)***	***(713,935)***	***(6,554,108)***
	Other			
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			-
~	~			-
~	~			-
	Sub-total	**-**	**-**	**-**
	TOTAL DEPRECIATION ACCRUAL	**(156,434,622)**	**(2,297,980)**	**(158,732,601)**
	NET PLANT	**319,059,274**	**2,392,047**	**321,451,321**

Rate Base Adjustments

	Additions			
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
~	~			-
~	~			-
~	~			-
~	~			-
	Sub-total	***12,173,857***	***234,253***	***12,408,110***
	Deductions			
	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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	Sub-total	***(81,356,759)***	***(473,989)***	***(81,830,748)***
	TOTAL RATE BASE ADJ.	**(69,182,902)**	**(239,736)**	**(69,422,638)**
TOTAL RATE BASE		**249,876,372**	**2,152,311**	**252,028,683**

EXPENSES

O & M Expenses

	Production (LPG LNG) - Operation			
~	~			-
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)
~	~			-
	Sub-total	***(954,471)***	***(23,701)***	***(978,172)***
	Production (LPG LNG) - Maintenance			
742	Maint. of Prod. Equip	72,133		72,133

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	Sub-total	***72,133***	***-***	***72,133***
	Total Production	***(882,338)***	***(23,701)***	***(906,039)***
	Purchased Gas Expenses			
804.0	Gas Supply			-
808.0	Storage Gas			-
	Other Gas Supply			-
~	~			-
~	~			-
~	~			-
~	~			-
	Sub-total	***-***	***-***	***-***
	Storage Operation Expenses			
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			-
	Sub-total	***-***	***-***	***-***
	Storage Maintenance Expenses			
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			-
	Sub-total	***-***	***-***	***-***
	Total Storage	***-***	***-***	***-***
	Other Storage Operation Expenses			
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			-
~	~			-
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	Sub-total	***-***	***-***	***-***
	Other Storage Maintenance Expenses			
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			-
	Sub-total	***-***	***-***	***-***

	Total LNG	**-**	**-**	**-**
	Transmission Operation Expenses			
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			-
	Sub-total	**-**	**-**	**-**
	Transmission Maintenance Expenses			
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			-
	Sub-total	**-**	**-**	**-**
	Total Transmission	**-**	**-**	**-**
	Distribution Operation Expenses			
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
	Sub-total	***9,731,529***	***180,770***	***9,912,299***
	Distribution Maintenance Expenses			
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
~	~			-
~	~			-
	Sub-total	***2,742,066***	***113,075***	***2,855,141***
	Total Distribution	***12,473,595***	***293,845***	***12,767,440***
	Customer Account			
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			-
	Sub-total	***5,957,352***	***38,107***	***5,995,459***
	Customer Service & Information Expenses			
907	Supervision			-
908	Customer Assistance Expense			-
909	I&I Advertising Expense			-
910	Misc Customer Assistance Expense	2,521		2,521
	Sub-total	***2,521***	**-**	***2,521***

	Sales Expenses			
911	Supervision			-
912	Demostrating & Selling Expenses	160,782		160,782
913	Advertising Expenses			-
916	Misc. Sales Expenses			-
	Sub-total	***160,782***	***-***	***160,782***
	Administrative and General Expenses			
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 Acquistion	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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	Sub-total	***11,585,769***	***971,351***	***12,557,120***
	TOTAL O & M EXPENSES	**29,297,681**	**1,279,602**	**30,577,282**

Labor Expense

	Production - Operation			
~	~			-
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)	(9,365)
735	Misc. Prod. Exp.	2,543		2,543
841.0	Operation Labor & Expenses			-
846.0	Other			-
	Sub-total	***754,832***	***(9,365)***	***745,467***
	Production - Maintenance			
742	Maint. of Prod. Equip	-	-	-
~	~			-
~	~			-
~	~			-
~	~			-
	Sub-total	***-***	***-***	***-***
	Total Production	***754,832***	***(9,365)***	***745,467***
	Other Gas Expenses			
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	Sub-total	***-***	***-***	***-***

	Storage Operation Expenses			
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			-
	Sub-total	**-**	**-**	**-**
	Storage Maintenance Expenses			
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			-
~	~			-
	Sub-total	**-**	**-**	**-**
	Total Storage	**-**	**-**	**-**
	LNG Operation Expenses			
840.0	Operation Supervision & Engineering			-
841.0	Operation Labor & Expenses			-
842.0	Rents			-
842.1	Fuel			-
842.2	Power			-
842.3	Gas Losses			-
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	Sub-total	**-**	**-**	**-**
	LNG Maintenance Expenses			
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			-
~	~			-
	Sub-total	**-**	**-**	**-**
	Total Storage	**-**	**-**	**-**
	Transmission Operation Expenses			
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			-
	Sub-total	**-**	**-**	**-**

	Transmission Maintenance Expenses			
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			-
~	~			-
~	~			-
~	~			-
~	~			-
	Sub-total	**-**	**-**	**-**
	Total Transmission	**-**	**-**	**-**
	Distribution Operation Expenses			
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	15,447	17,889
880	Other Expenses	465,753	3,028	468,781
881	Rents			-
	Sub-total	***6,429,105***	***18,474***	***6,447,579***
	Distribution Maintenance Expenses			
885	Maint. Supervision & Engineering			-
886	Maint. of Structures & Improv.	76,755	6,460	83,216
887	Maint. of Mains	659,230	(2,624)	656,606
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	367,661
893	Maint. of Meters & House Regulators	151,383	44,989	196,372
894	Maint. of Other Equip.	2,828	1,201	4,029
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	Sub-total	***1,275,233***	***63,502***	***1,338,735***
	Total Distribution	***7,704,338***	***81,977***	***7,786,315***
	Customer Account			
901	Supervision	185,091		185,091
902	Meter Reading	366,790	19,891	386,682
903	Customer Records & Collection	2,451,580	(3,482)	2,448,098
904	Uncollectable Accounts			-
~	~			-
905	Misc. Customer Accounts			-
	Sub-total	***3,003,461***	***16,409***	***3,019,870***
	Customer Service & Information Expenses			
907	Supervision			-
908	Customer Assistance Expense			-
909	I&I Advertising Expense			-
910	Misc Customer Assistance Expense	3,994		3,994
~	~			-
	Sub-total	***3,994***	**-**	***3,994***
	Sales Expenses			
911	Supervision			-
912	Demostrating & Selling Expenses	115,969		115,969
913	Advertising Expenses			-
916	Misc. Sales Expenses			-
~	~			-
	Sub-total	***115,969***	**-**	***115,969***
	TOTAL O & M LABOR EXP.	**11,582,594**	**89,021**	**11,671,615**

Depreciation Expense

	Intangible Plant			
301	Organizational Expense			-
302	Franchise & Consents			-
303	Misc. Intangible Plant	2,378,512		2,378,512
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	Sub-total	***2,378,512***	***-***	***2,378,512***
	Underground Storage Plant			
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			-
~	~			-
	Sub-total	***-***	***-***	***-***
	Production Plant			
	Production Plant EN	389,879		389,879
	Production Plant Keene		66,241	66,241
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	Sub-total	***389,879***	***66,241***	***456,120***
	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)
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	Sub-total	***1,776,953***	***-***	***1,776,953***
	Distribution Plant			
365.0	Land & Land Rights			-
366.0	M&R Stations	17,837		17,837
367.0	Mains	4,389,993	142,750	4,532,743
369.0	Compressor Station Equipment	140,403	751	141,154
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380.0	Services	5,208,636	39,531	5,248,167
381.0	Meters & Installations	840,470	17,505	857,975
382.0	Meters Installations	449,468		449,468
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387.0	Other Equipment	47,761	3,913	51,674
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	Sub-total	***11,094,568***	***204,451***	***11,299,019***	
	General Plant Plant				
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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	Sub-total	***1,704,011***	***99,277***	***1,803,288***	
	TOTAL DEPRECIATION EXPENSES	**17,343,923**	**369,969**	**17,713,892**	
Interest and Other Expenses					
	Interest Expense	5,528,515	47,620	5,576,135	
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	Sub-total	***5,528,515***	***47,620***	***5,576,135***	
	TOTAL INTEREST AND OTHER EXPENSES	**5,528,515**	**47,620**	**5,576,135**	
Taxes Other Than Income Taxes					
~	~			-	
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			-	
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408	RESERVED FOR TOI REVENUE % INCREASES			-	
408	RESERVED FOR TOI REVENUE % INCREASES			-	
	Sub-total	***10,718,821***	***176,189***	***10,895,009***	
	TOTAL TAXES OTHER THAN INCOME TAX	**10,718,821**	**176,189**	**10,895,009**	
Additions to Operating Income					
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	TOTAL	**-**	**-**	**-**	
Deductions from Operating Income					
	Ratemaking Adjustment	(1,325,000)		(1,325,000)	
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TOTAL	**(1,325,000)**	**-**	**(1,325,000)**
Net Additions/Deductions to Oper. Inc.	**(1,325,000)**	**-**	**(1,325,000)**
Other			
Interest on Customer Deposits			-
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TOTAL	**-**	**-**	**-**
Income Taxes			
Income Taxes	2,366,482	(208,713)	2,157,769
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TOTAL	**2,366,482**	**(208,713)**	**2,157,769**
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TOTAL	**-**	**-**	**-**
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TOTAL	**-**	**-**	**-**
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			-

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	Connect/Reconnect Fees	400,285		400,285
	Other Revenues	26,535	11,975	38,510
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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

Current Base Distribution Rates

Rate				Cur
R1	Customer Charge		CST	$ 16.88
	LDAC Charge		LDAC	$ 0.0856
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	Charge for 1st Therms	RATE1w	$ 0.3986

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Current Base Distribution Rates

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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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

Current Base Distribution Rates

Rate				Cur
	Summer	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
	Winter	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
	Summer	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		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor					
		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	Company Total	Explanation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
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	$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	$393,633	$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								$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	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	1,323,690	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													
30	Total Customer-related 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	Marginal Annual Revenues from MCS
31	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	Marginal Annual Revenues from MCS
32	Total Class 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
33														
34	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
35	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
36	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
37														
38	Delivery Revenue Requirement												77,859,719	Functional Cost of Service Study
39	Other Revenue												874,655	Functional Cost of Service Study
40	Special Contract Revenue												26,263	Revenue Requirement
41	Base Rate Revenue Requirement												76,958,801	Line 38 - Line 39 - Line 40
42	Current Revenue Shortfall R-4 revenues at R-4, R-3 rates												1,614,079	Line 11
43	Base Rate Revenue Requirement Plus Current RLIAP												78,572,880	Line 41 + Line 42
44	Step Adjustment												-	Revenue Requirement
45	Total Base Rate Revenue Requirement Plus RLIAP and Step Adj.												78,572,880	Line 43 + Line 44
46	Difference: Revenue Requirement - Total Marginal Costs												(5,886,053)	Line 45 - Line 32
47	Equi-proportional Adjustment Factor												**-6.97%**	Line 46 / Line 32
48	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
49	Equi proportional Adjustment Capacity-Related	(5,383)			(633,044)	(248,842)	(345,276)	(90,804)	(25,187)	(38,668)	(45,915)	(34,582)	(1,467,701)	Line 31 * Line 47
50	Marginal Cost Constrained to Allowed Revenues	(149,714)			(4,168,611)	(691,734)	(513,232)	(99,191)	(90,683)	(66,617)	(55,519)	(50,752)	(5,886,053)	Line 49 + Line 48
51														
52	Delivery Service Revenue - Equi-Proportional Revenue Requirement													
53	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
54	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
55	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
56														
57	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement													
58	Customer Costs	$52.89			$51.69	$57.85	$109.02	$184.49	$58.23	$100.78	$318.30	$654.92		Line 35 * Line 47
59	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
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	$13,663,401	$3,569,938	$3,452,159	$379,082	$666,589	$666,704	$390,756	$347,472	$23,518,867	Line 9
65	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
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	$128,211	$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%	-37.68%	-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	$955,659	**$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	$94,862	$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	$955,659	$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	2016 Billing Determinants tab
83	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
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	$2,297,669	$1,604,476	$1,807,752	$1,397,140	$962,710	$78,572,880	Line 83 x (1 + Line 85)
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													
96	Winter Period Customer Revenues	$317,516			$6,979,382	$2,895,570	$1,665,719	$196,971	$428,244	$308,579	$133,167	$110,003	$13,035,151	Line 93 * Line 16
97	Summer Period Customer Revenues	$317,755			$6,851,345	$2,844,337	$1,637,411	$192,730	$425,110	$303,737	$131,366	$107,277	$12,811,068	Line 93 * Line 17
98	Total Customer Charge revenue	$635,271			$13,830,727	$5,739,907	$3,303,130	$389,701	$853,354	$612,316	$264,533	$217,280	$25,846,219	Line 96 + Line 97

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

		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor					
Line	(A)	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)	Company Total (M)	Explanation (N)
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%	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	Low Income Discount and RLIAP Calculation													
127	Base Revenues before Low Income Discount													
128	Monthly Customer Charge			$949,021										Line 119 * Line 18
129	Winter Period Variable Rates													
130	Head Block			$1,179,865										Line 121 * Line 21
131	Tail Block			$396,008										Line 122 * Line 22
132	Summer Period Variable Rates													
133	Head Block			$275,769										Line 124 * Line 24
134	Tail Block			$77,348										Line 125 * Line 25
135	Total Base Revenue before Low Income Discount			$2,878,011									$2,878,011	∑ Line 128 to Line 134
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								**$1,726,806**	Line 137 x Line 135
139	Low Income RLIAP ($/therm)												**$0.0107**	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	$1,726,806	Line 26 * Line 139 Col (M)
141	Increase in RLIAP Rate												**$0.0007**	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	$133,167	$110,003	$12,747,929	Line 16 * Line 119
146	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
147	Delivery Quantities													
148	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
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	$76,846,073	∑ 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	$2,394,297	$1,646,412	$1,888,198	$1,496,991	$1,138,278	**$78,572,880**	Line 140 + Line 152
154	Truncation Difference Compared to Revenue Requirement													
155	Base Revenues plus Low Income RLIAP Revenues												$0	Line 153 - Line 78
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%	7.99%	6.99%	7.92%	5.96%	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	$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
160	Increase in R-4 Shortfall Recovery	$539	$37,779	$2,670	$40,449	$15,483	$23,980	$6,308	$2,738	$5,252	$6,518	$11,461	$112,728	Line 140 - Line 13
161	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	∑ 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)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Billing Determinants

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

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	∑ 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
27													
28													

29		Currently effective			Rate case		
30		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	6,278	$ 7,645
33	Gas Working Capital						
34	Other A&G and Misc.	2,355	10,815	13,170	76,094	349,528	$ 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	94,546,873
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

Line		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor						
		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	Total C&I	Company Total	Explanation
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
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	$1,726,806	Line 14
21	Total Base Revenues (Incld 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	Low Income Heat R-4	Difference
		(A)	(B)	(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	**Calendar Operating Revenue**	$ 68,990,067	$ 1,422,605	$ 70,412,672	Annual Reports, p. 28 and 50
2	Less:				
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	**Cycle Operating Revenue**	$ 66,736,663	$ 1,331,835	$ 68,068,498	L1+L6 (See also RATES-3 p. 1 of 4)
9	Add:				
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	**Calendar Month Normal Revenue at Current Rates**	**$ 69,323,169**	**$ 1,331,835**	**$ 70,655,003**	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
Net	**$ 378,886**	**1,968**	**423,310**

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	

CONCORD STEAM DATA - EXPECTED SALES

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Concord Steam

2016 Customers

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	128	128	128	128	128	128	128	128	128	128	128	128	1,536	768	768
G-42	35	35	35	35	35	35	35	35	35	35	35	35	420	210	210
G-43	3	3	3	3	3	3	3	3	3	3	3	3	36	18	18
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	166	166	166	166	166	166	166	166	166	166	166	166	1,992	996	996
Total All	166	166	166	166	166	166	166	166	166	166	166	166	1,992	996	996

7/1/2016 Customer Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 74,281	$ 37,140	$ 37,140
G-42	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 60,934	$ 30,467	$ 30,467
G-43	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 22,414	$ 11,207	$ 11,207
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 157,629	$ 78,814	$ 78,814
Total All	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 13,136	$ 157,629	$ 78,814	$ 78,814

ENERGY COMPONENT

HEADBLOCK

2016 Estimated BF Volume Headblock

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	12,195	12,221	11,054	8,222	549	196	200	180	301	1,626	9,240	11,234	67,218	64,166	3,052
G-42	35,000	35,000	35,000	34,945	8,067	4,489	4,133	4,133	6,430	13,785	34,626	34,853	250,461	209,424	41,037
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	47,195	47,221	46,054	43,167	8,616	4,685	4,333	4,313	6,732	15,411	43,866	46,087	317,679	273,590	44,089
Total All	47,195	47,221	46,054	43,167	8,616	4,685	4,333	4,313	6,732	15,411	43,866	46,087	317,679	273,590	44,089

7/1/2016 Headblock Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Estimated BF Volume Headblock 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 4,835	$ 4,845	$ 4,383	$ 3,260	$ 218	$ 78	$ 79	$ 71	$ 120	$ 645	$ 3,664	$ 4,454	$ 26,652	$ 25,442	$ 1,210
G-42	$ 12,621	$ 12,621	$ 12,621	$ 12,601	$ 2,909	$ 1,619	$ 1,490	$ 1,490	$ 2,319	$ 4,971	$ 12,486	$ 12,568	$ 90,316	$ 75,518	$ 14,798
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 17,456	$ 17,466	$ 17,004	$ 15,861	$ 3,127	$ 1,696	$ 1,570	$ 1,562	$ 2,438	$ 5,615	$ 16,150	$ 17,022	$ 116,968	$ 100,960	$ 16,008
Total All	$ 17,456	$ 17,466	$ 17,004	$ 15,861	$ 3,127	$ 1,696	$ 1,570	$ 1,562	$ 2,438	$ 5,615	$ 16,150	$ 17,022	$ 116,968	$ 100,960	$ 16,008

TAILBLOCK

2016 Estimated BF Volume Tailblock

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	73,413	81,498	44,802	19,968	2,731	2,332	1,322	1,515	2,330	13,103	27,171	48,980	319,166	295,832	23,334
G-42	197,725	202,001	122,890	65,680	15,229	9,097	8,003	7,824	14,951	52,233	73,554	130,290	899,476	792,139	107,337
G-43	83,657	92,703	57,197	34,589	3,126	1,671	1,671	547	3,918	18,394	39,164	63,268	399,904	370,578	29,326
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	354,794	376,201	224,889	120,236	21,086	13,100	10,996	9,887	21,199	83,730	139,889	242,539	1,618,546	1,458,549	159,997
Total All	354,794	376,201	224,889	120,236	21,086	13,100	10,996	9,887	21,199	83,730	139,889	242,539	1,618,546	1,458,549	159,997

7/1/2016 Tailblock Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Estimated BF Volume Tailblock 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 19,550	$ 21,703	$ 11,931	$ 5,317	$ 727	$ 621	$ 352	$ 404	$ 620	$ 3,489	$ 7,236	$ 13,043	$ 84,994	$ 78,780	$ 6,214
G-42	$ 47,493	$ 48,521	$ 29,518	$ 15,776	$ 3,658	$ 2,185	$ 1,922	$ 1,879	$ 3,591	$ 12,546	$ 17,668	$ 31,296	$ 216,054	$ 190,272	$ 25,782
G-43	$ 18,538	$ 20,543	$ 12,675	$ 7,665	$ 317	$ 169	$ 169	$ 55	$ 397	$ 1,863	$ 8,679	$ 14,020	$ 85,091	$ 82,120	$ 2,971
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 85,582	$ 90,766	$ 54,124	$ 28,759	$ 4,702	$ 2,975	$ 2,444	$ 2,338	$ 4,609	$ 17,899	$ 33,582	$ 58,359	$ 386,139	$ 351,172	$ 34,967
Total All	$ 85,582	$ 90,766	$ 54,124	$ 28,759	$ 4,702	$ 2,975	$ 2,444	$ 2,338	$ 4,609	$ 17,899	$ 33,582	$ 58,359	$ 386,139	$ 351,172	$ 34,967

HEADBLOCK + TAILBLOCK

2016 Estimated BF Volume Headblock + Tailblock

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	85,608	93,719	55,856	28,190	3,280	2,528	1,522	1,695	2,631	14,729	36,411	60,214	386,383	359,997	26,386
G-42	232,725	237,001	157,890	100,625	23,296	13,586	12,136	11,957	21,382	66,017	108,180	165,143	1,149,937	1,001,563	148,374
G-43	83,657	92,703	57,197	34,589	3,126	1,671	1,671	547	3,918	18,394	39,164	63,268	399,904	370,578	29,326
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	401,989	423,422	270,943	163,404	29,702	17,785	15,329	14,200	27,931	99,140	183,755	288,626	1,936,225	1,732,138	204,086
Total All	401,989	423,422	270,943	163,404	29,702	17,785	15,329	14,200	27,931	99,140	183,755	288,626	1,936,225	1,732,138	204,086

2016 Estimated BF Volume Headblock + Tailblock 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 24,385	$ 26,548	$ 16,314	$ 8,578	$ 945	$ 699	$ 431	$ 475	$ 740	$ 4,134	$ 10,899	$ 17,498	$ 111,646	$ 104,222	$ 7,424
G-42	$ 60,114	$ 61,142	$ 42,139	$ 28,377	$ 6,567	$ 3,804	$ 3,413	$ 3,370	$ 5,910	$ 17,517	$ 30,154	$ 43,864	$ 306,370	$ 265,790	$ 40,580
G-43	$ 18,538	$ 20,543	$ 12,675	$ 7,665	$ 317	$ 169	$ 169	$ 55	$ 397	$ 1,863	$ 8,679	$ 14,020	$ 85,091	$ 82,120	$ 2,971
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 103,038	$ 108,233	$ 71,128	$ 44,620	$ 7,829	$ 4,672	$ 4,013	$ 3,900	$ 7,047	$ 23,514	$ 49,732	$ 75,382	$ 503,107	$ 452,132	$ 50,975
Total All	$ 103,038	$ 108,233	$ 71,128	$ 44,620	$ 7,829	$ 4,672	$ 4,013	$ 3,900	$ 7,047	$ 23,514	$ 49,732	$ 75,382	$ 503,107	$ 452,132	$ 50,975

TOTAL REVENUE

2016 Estimated BF 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 30,575	$ 32,738	$ 22,504	$ 14,768	$ 7,135	$ 6,889	$ 6,622	$ 6,665	$ 6,930	$ 10,324	$ 17,089	$ 23,688	$ 185,927	$ 141,362	$ 44,564
G-42	$ 65,192	$ 66,219	$ 47,217	$ 33,455	$ 11,645	$ 8,882	$ 8,490	$ 8,448	$ 10,988	$ 22,595	$ 35,232	$ 48,941	$ 367,304	$ 296,257	$ 71,047
G-43	$ 20,406	$ 22,411	$ 14,543	$ 9,533	$ 2,184	$ 2,037	$ 2,037	$ 1,923	$ 2,265	$ 3,731	$ 10,547	$ 15,888	$ 107,505	$ 93,327	$ 14,178
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 116,174	$ 121,369	$ 84,263	$ 57,756	$ 20,964	$ 17,807	$ 17,149	$ 17,036	$ 20,183	$ 36,650	$ 62,868	$ 88,517	$ 660,735	$ 530,946	$ 129,789
Total All	$ 116,174	$ 121,369	$ 84,263	$ 57,756	$ 20,964	$ 17,807	$ 17,149	$ 17,036	$ 20,183	$ 36,650	$ 62,868	$ 88,517	$ 660,735	$ 530,946	$ 129,789

CONCORD STEAM DATA - CURRENT SALES

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Concord Steam

2016 Customers (Equivalent Bills)

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	1	1	1	1	1	-	1	1	1	1	1	1	-	1	12	6	6
G-51	1	1	1	1	1	0	1	1	1	1	1	1	0	1	12	6	6
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	2	2	2	2	2	0	2	2	2	2	2	2	0	2	24	12	12
Total All	2	2	2	2	2	0	2	2	2	2	2	2	0	2	24	12	12

7/1/2016 EnergyNorth Customer Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 643	$ 643	$ 602	$ 643	$ 623	$ -	$ 643	$ 623	$ 643	$ 643	$ 623	$ 643	$ -	$ 623	$ 7,596	$ 3,777	$ 3,819
G-51	$ 50	$ 47	$ 52	$ 50	$ 35	$ 15	$ 48	$ 48	$ 50	$ 48	$ 53	$ 34	$ 6	$ 55	$ 592	$ 295	$ 297
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 693	$ 690	$ 653	$ 693	$ 658	$ 15	$ 692	$ 671	$ 693	$ 692	$ 676	$ 677	$ 6	$ 677	$ 8,187	$ 4,072	$ 4,115
Total All	$ 693	$ 690	$ 653	$ 693	$ 658	$ 15	$ 692	$ 671	$ 693	$ 692	$ 676	$ 677	$ 6	$ 677	$ 8,187	$ 4,072	$ 4,115

ENERGY COMPONENT

HEADBLOCK

2016 Actual BF Volume Headblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	5	2	5	5	13	6	19	16	5	7	3	3	1	7	96	38	58
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	5	2	5	5	13	6	19	16	5	7	3	3	1	7	96	38	58
Total All	5	2	5	5	13	6	19	16	5	7	3	3	1	7	96	38	58

7/1/2016 Headblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Headblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 1	$ 0	$ 1	$ 1	$ 3	$ 1	$ 5	$ 4	$ 1	$ 2	$ 1	$ 1	$ 0	$ 2	$ 23	$ 9	$ 14
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 1	$ 0	$ 1	$ 1	$ 3	$ 1	$ 5	$ 4	$ 1	$ 2	$ 1	$ 1	$ 0	$ 2	$ 23	$ 9	$ 14
Total All	$ 1	$ 0	$ 1	$ 1	$ 3	$ 1	$ 5	$ 4	$ 1	$ 2	$ 1	$ 1	$ 0	$ 2	$ 23	$ 9	$ 14

TAILBLOCK

2016 Actual BF Volume Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	160,016	227,237	209,896	138,493	102,517	-	71,539	22,743	19,241	16,963	132,262	249,318	-	162,593	1,512,818	1,000,752	512,066
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	160,016	227,237	209,896	138,493	102,517	-	71,539	22,743	19,241	16,963	132,262	249,318	-	162,593	1,512,818	1,000,752	512,066
Total All	160,016	227,237	209,896	138,493	102,517	-	71,539	22,743	19,241	16,963	132,262	249,318	-	162,593	1,512,818	1,000,752	512,066

7/1/2016 Tailblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 35,460	$ 50,356	$ 46,513	$ 30,690	$ 22,718	$ -	$ 7,247	$ 2,304	$ 1,949	$ 1,718	$ 13,398	$ 25,256	$ -	$ 36,031	$ 273,639	$ 221,767	$ 51,872
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 35,460	$ 50,356	$ 46,513	$ 30,690	$ 22,718	$ -	$ 7,247	$ 2,304	$ 1,949	$ 1,718	$ 13,398	$ 25,256	$ -	$ 36,031	$ 273,639	$ 221,767	$ 51,872
Total All	$ 35,460	$ 50,356	$ 46,513	$ 30,690	$ 22,718	$ -	$ 7,247	$ 2,304	$ 1,949	$ 1,718	$ 13,398	$ 25,256	$ -	$ 36,031	$ 273,639	$ 221,767	$ 51,872

HEADBLOCK + TAILBLOCK

2016 Actual BF Volume Headblock + Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	160,016	227,237	209,896	138,493	102,517	-	71,539	22,743	19,241	16,963	132,262	249,318	-	162,593	1,512,818	1,000,752	512,066
G-51	5	2	5	5	13	6	19	16	5	7	3	3	1	7	96	38	58
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	160,021	227,239	209,901	138,498	102,530	6	71,558	22,759	19,246	16,970	132,265	249,321	1	162,600	1,512,914	1,000,790	512,124
Total All	160,021	227,239	209,901	138,498	102,530	6	71,558	22,759	19,246	16,970	132,265	249,321	1	162,600	1,512,914	1,000,790	512,124

2016 Actual BF Volume Headblock + Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 35,460	$ 50,356	$ 46,513	$ 30,690	$ 22,718	$ -	$ 7,247	$ 2,304	$ 1,949	$ 1,718	$ 13,398	$ 25,256	$ -	$ 36,031	$ 273,639	$ 221,767	$ 51,872
G-51	$ 1	$ 0	$ 1	$ 1	$ 3	$ 1	$ 5	$ 4	$ 1	$ 2	$ 1	$ 1	$ 0	$ 2	$ 23	$ 9	$ 14
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 35,461	$ 50,356	$ 46,514	$ 30,691	$ 22,721	$ 1	$ 7,251	$ 2,308	$ 1,950	$ 1,720	$ 13,399	$ 25,257	$ 0	$ 36,032	$ 273,662	$ 221,776	$ 51,886
Total All	$ 35,461	$ 50,356	$ 46,514	$ 30,691	$ 22,721	$ 1	$ 7,251	$ 2,308	$ 1,950	$ 1,720	$ 13,399	$ 25,257	$ 0	$ 36,032	$ 273,662	$ 221,776	$ 51,886

TOTAL REVENUE

2016 Actual BF Base Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 36,103	$ 50,999	$ 47,115	$ 31,333	$ 23,340	$ -	$ 7,890	$ 2,926	$ 2,592	$ 2,362	$ 14,021	$ 25,899	$ -	$ 36,653	$ 281,235	$ 225,544	$ 55,691
G-51	$ 51	$ 47	$ 53	$ 51	$ 39	$ 16	$ 53	$ 52	$ 51	$ 50	$ 54	$ 34	$ 7	$ 56	$ 615	$ 304	$ 310
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	$ 36,154	$ 51,046	$ 47,168	$ 31,385	$ 23,379	$ 16	$ 7,943	$ 2,979	$ 2,644	$ 2,412	$ 14,075	$ 25,934	$ 7	$ 36,710	$ 281,849	$ 225,848	$ 56,001
Total All	$ 36,154	$ 51,046	$ 47,168	$ 31,385	$ 23,379	$ 16	$ 7,943	$ 2,979	$ 2,644	$ 2,412	$ 14,075	$ 25,934	$ 7	$ 36,710	$ 281,849	$ 225,848	$ 56,001

Revenue Increase associated with the Concord Steam customers converting to natural gas $ 378,886

KEENE DATA - CURRENT SALES

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Keene Division

2016 Customers

	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
R-1	431	431	425	445	451	478	496	503	516	531	531	528	5,766	2,791	2,975
R-3	359	356	357	341	325	284	259	254	247	250	255	264	3,551	1,932	1,619
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**790**	**787**	**782**	**786**	**776**	**762**	**755**	**757**	**763**	**781**	**786**	**792**	**9,317**	**4,723**	**4,594**
G-41	364	367	379	365	364	356	353	347	347	344	346	347	4,279	2,168	2,111
G-42	12	12	12	12	12	12	12	12	13	12	12	12	145	72	73
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	89	91	87	93	93	99	103	104	105	108	108	106	1,186	574	612
G-52	10	10	10	10	10	10	10	10	10	10	10	10	120	60	60
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**475**	**480**	**488**	**480**	**479**	**477**	**478**	**473**	**475**	**474**	**476**	**475**	**5,730**	**2,874**	**2,856**
Total All	**1,265**	**1,267**	**1,270**	**1,266**	**1,255**	**1,239**	**1,233**	**1,230**	**1,238**	**1,255**	**1,262**	**1,267**	**15,047**	**7,597**	**7,450**

7/1/2016 Customer Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00
R-3	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00
R-4	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00
G-41	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-42	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-43	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-51	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-52	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-53	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-54	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-63	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00

2016 Customer 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
R-1	$ 3,879	$ 3,879	$ 3,825	$ 4,005	$ 4,059	$ 4,302	$ 4,464	$ 4,527	$ 4,644	$ 4,779	$ 4,779	$ 4,752	$ 51,894	$ 25,119	$ 26,775
R-3	$ 3,231	$ 3,204	$ 3,213	$ 3,069	$ 2,925	$ 2,556	$ 2,331	$ 2,286	$ 2,223	$ 2,250	$ 2,295	$ 2,376	$ 31,959	$ 17,388	$ 14,571
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 7,110**	**$ 7,083**	**$ 7,038**	**$ 7,074**	**$ 6,984**	**$ 6,858**	**$ 6,795**	**$ 6,813**	**$ 6,867**	**$ 7,029**	**$ 7,074**	**$ 7,128**	**$ 83,853**	**$ 42,507**	**$ 41,346**
G-41	$ 6,552	$ 6,606	$ 6,822	$ 6,570	$ 6,552	$ 6,408	$ 6,354	$ 6,246	$ 6,246	$ 6,192	$ 6,228	$ 6,246	$ 77,022	$ 39,024	$ 37,998
G-42	$ 216	$ 216	$ 216	$ 216	$ 216	$ 216	$ 216	$ 216	$ 234	$ 216	$ 216	$ 216	$ 2,610	$ 1,296	$ 1,314
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 1,602	$ 1,638	$ 1,566	$ 1,674	$ 1,674	$ 1,782	$ 1,854	$ 1,872	$ 1,890	$ 1,944	$ 1,944	$ 1,908	$ 21,348	$ 10,332	$ 11,016
G-52	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 2,160	$ 1,080	$ 1,080
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 8,550**	**$ 8,640**	**$ 8,784**	**$ 8,640**	**$ 8,622**	**$ 8,586**	**$ 8,604**	**$ 8,514**	**$ 8,550**	**$ 8,532**	**$ 8,568**	**$ 8,550**	**$ 103,140**	**$ 51,732**	**$ 51,408**
Total All	**$ 15,660**	**$ 15,723**	**$ 15,822**	**$ 15,714**	**$ 15,606**	**$ 15,444**	**$ 15,399**	**$ 15,327**	**$ 15,417**	**$ 15,561**	**$ 15,642**	**$ 15,678**	**$ 186,993**	**$ 94,239**	**$ 92,754**

ENERGY COMPONENT

BLOCK 1

2016 Actual BF Volume Block 1

	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
R-1	8,761	7,914	8,043	8,062	6,550	5,663	4,430	3,757	3,989	5,434	7,133	10,044	79,777	49,955	29,822
R-3	19,795	20,513	21,117	17,436	11,254	4,287	2,361	1,841	1,789	3,039	7,625	14,241	125,298	100,727	24,571
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**28,555**	**28,427**	**29,160**	**25,498**	**17,803**	**9,950**	**6,791**	**5,598**	**5,778**	**8,473**	**14,758**	**24,284**	**205,076**	**150,682**	**54,394**
G-41	19,578	21,060	22,183	16,726	13,787	6,489	2,876	2,273	2,317	3,926	9,429	14,228	134,872	103,204	31,668
G-42	960	960	960	960	960	960	547	(2,646)	690	853	880	880	6,965	5,600	1,365
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	3,096	3,621	3,578	3,829	3,569	3,586	3,247	3,287	3,424	3,784	3,895	3,373	42,289	21,391	20,898
G-52	800	800	800	800	800	800	800	800	720	800	800	800	9,520	4,800	4,720
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**24,435**	**26,440**	**27,521**	**22,315**	**19,116**	**11,835**	**7,471**	**3,715**	**7,151**	**9,363**	**15,005**	**19,281**	**193,646**	**134,995**	**58,651**
Total All	**52,990**	**54,867**	**56,680**	**47,813**	**36,919**	**21,785**	**14,262**	**9,313**	**12,929**	**17,837**	**29,763**	**43,565**	**398,722**	**285,678**	**113,044**

7/1/2016 Block 1 Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
R-3	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
R-4	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-41	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-42	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-43	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-51	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-52	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-53	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-54	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-63	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522

2016 Actual BF Volume Block 1 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
R-1	$ 10,094	$ 9,118	$ 9,267	$ 9,289	$ 7,547	$ 6,525	$ 5,104	$ 4,329	$ 4,596	$ 6,261	$ 8,218	$ 11,572	$ 91,920	$ 57,559	$ 34,361
R-3	$ 22,807	$ 23,635	$ 24,331	$ 20,090	$ 12,966	$ 4,939	$ 2,721	$ 2,121	$ 2,062	$ 3,502	$ 8,786	$ 16,408	$ 144,369	$ 116,057	$ 28,311
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 32,901**	**$ 32,753**	**$ 33,598**	**$ 29,379**	**$ 20,513**	**$ 11,464**	**$ 7,825**	**$ 6,450**	**$ 6,657**	**$ 9,763**	**$ 17,004**	**$ 27,980**	**$ 236,288**	**$ 173,616**	**$ 62,672**
G-41	$ 22,558	$ 24,265	$ 25,559	$ 19,272	$ 15,885	$ 7,476	$ 3,314	$ 2,619	$ 2,669	$ 4,524	$ 10,865	$ 16,393	$ 155,400	$ 118,912	$ 36,488
G-42	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ 631	$ (3,048)	$ 795	$ 983	$ 1,014	$ 1,014	$ 8,025	$ 6,452	$ 1,573
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 3,568	$ 4,172	$ 4,122	$ 4,411	$ 4,112	$ 4,132	$ 3,741	$ 3,787	$ 3,945	$ 4,360	$ 4,488	$ 3,886	$ 48,725	$ 24,647	$ 24,078
G-52	$ 922	$ 922	$ 922	$ 922	$ 922	$ 922	$ 922	$ 922	$ 830	$ 922	$ 922	$ 922	$ 10,969	$ 5,531	$ 5,438
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 28,154**	**$ 30,464**	**$ 31,709**	**$ 25,711**	**$ 22,025**	**$ 13,636**	**$ 8,608**	**$ 4,280**	**$ 8,239**	**$ 10,789**	**$ 17,288**	**$ 22,215**	**$ 223,119**	**$ 155,542**	**$ 67,577**
Total All	**$ 61,055**	**$ 63,217**	**$ 65,307**	**$ 55,090**	**$ 42,538**	**$ 25,101**	**$ 16,432**	**$ 10,730**	**$ 14,897**	**$ 20,551**	**$ 34,293**	**$ 50,196**	**$ 459,407**	**$ 329,158**	**$ 130,250**

BLOCK 2

2016 Actual BF Volume Block 2

	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
R-1	51	29	54	8	4	-	-	-	-	-	-	160	305	302	4
R-3	6,764	8,324	10,044	3,997	705	-	-	-	-	47	409	4,749	35,040	34,288	752
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**6,815**	**8,353**	**10,098**	**4,005**	**708**	**-**	**-**	**-**	**-**	**47**	**409**	**4,909**	**35,345**	**34,589**	**756**
G-41	14,826	17,325	18,191	12,908	7,720	2,468	1,247	874	871	1,822	4,724	10,043	93,018	78,017	15,002
G-42	1,428	1,428	1,428	1,428	1,428	1,266	714	724	952	1,071	1,309	1,309	14,485	8,330	6,155
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	3,331	3,330	3,109	3,578	3,258	3,277	3,022	2,964	2,915	3,339	3,200	2,487	37,811	19,035	18,775
G-52	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,071	1,190	1,190	1,190	14,161	7,140	7,021
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**20,775**	**23,273**	**23,918**	**19,104**	**13,596**	**8,201**	**6,173**	**5,752**	**5,808**	**7,422**	**10,423**	**15,029**	**159,475**	**112,522**	**46,953**
Total All	**27,590**	**31,626**	**34,016**	**23,109**	**14,304**	**8,201**	**6,173**	**5,752**	**5,808**	**7,469**	**10,832**	**19,938**	**194,820**	**147,112**	**47,708**

7/1/2016 Block 2 Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
R-3	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
R-4	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-41	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-42	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-43	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-51	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-52	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-53	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-54	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-63	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442

2016 Actual BF Volume Block 2 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
R-1	$ 48	$ 27	$ 51	$ 8	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ 151	$ 288	$ 285	$ 3
R-3	$ 6,387	$ 7,860	$ 9,484	$ 3,774	$ 665	$ -	$ -	$ -	$ -	$ 45	$ 386	$ 4,484	$ 33,084	$ 32,374	$ 710
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 6,435**	**$ 7,887**	**$ 9,535**	**$ 3,781**	**$ 669**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45**	**$ 386**	**$ 4,635**	**$ 33,373**	**$ 32,659**	**$ 714**
G-41	$ 13,998	$ 16,358	$ 17,176	$ 12,188	$ 7,289	$ 2,331	$ 1,177	$ 826	$ 822	$ 1,720	$ 4,461	$ 9,482	$ 87,828	$ 73,664	$ 14,164
G-42	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,195	$ 674	$ 683	$ 899	$ 1,011	$ 1,236	$ 1,236	$ 13,676	$ 7,865	$ 5,811
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 3,145	$ 3,144	$ 2,936	$ 3,378	$ 3,076	$ 3,094	$ 2,854	$ 2,799	$ 2,752	$ 3,153	$ 3,021	$ 2,348	$ 35,701	$ 17,973	$ 17,728
G-52	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,011	$ 1,124	$ 1,124	$ 1,124	$ 13,371	$ 6,742	$ 6,629
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 19,615**	**$ 21,975**	**$ 22,583**	**$ 18,038**	**$ 12,837**	**$ 7,744**	**$ 5,829**	**$ 5,431**	**$ 5,484**	**$ 7,008**	**$ 9,842**	**$ 14,190**	**$ 150,576**	**$ 106,244**	**$ 44,333**
Total All	**$ 26,050**	**$ 29,862**	**$ 32,118**	**$ 21,819**	**$ 13,506**	**$ 7,744**	**$ 5,829**	**$ 5,431**	**$ 5,484**	**$ 7,052**	**$ 10,228**	**$ 18,825**	**$ 183,949**	**$ 138,903**	**$ 45,046**

BLOCK 3

2016 Actual BF Volume Block 3

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	1,232	1,050	2,865	299	-	-	-	-	-	-	-	419	5,865	5,865	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**1,232**	**1,050**	**2,865**	**299**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**419**	**5,865**	**5,865**	**-**
G-41	31,468	46,053	43,982	22,349	10,979	1,621	1,049	229	241	1,645	6,402	19,598	185,617	169,852	15,765
G-42	26,365	29,445	29,356	20,676	14,749	6,999	7,960	2,424	3,504	6,122	9,973	18,009	175,581	133,824	41,757
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	7,789	7,755	7,358	6,572	5,634	4,533	3,830	3,629	3,925	4,734	7,316	5,476	68,550	42,265	26,285
G-52	24,488	23,441	22,981	19,311	15,604	11,673	10,159	10,952	10,302	13,348	14,229	19,015	195,504	123,465	72,039
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**90,110**	**106,694**	**103,677**	**68,907**	**46,966**	**24,826**	**22,998**	**17,235**	**17,973**	**25,849**	**37,920**	**62,098**	**625,252**	**469,406**	**155,846**
Total All	**91,342**	**107,743**	**106,542**	**69,207**	**46,966**	**24,826**	**22,998**	**17,235**	**17,973**	**25,849**	**37,920**	**62,517**	**631,117**	**475,271**	**155,846**

7/1/2016 Block 3 Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
R-3	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
R-4	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-41	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-42	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-43	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-51	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-52	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-53	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-54	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-63	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946

2016 Actual BF Volume Block 3 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 979	$ 834	$ 2,277	$ 238	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 333	$ 4,660	$ 4,660	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 979**	**$ 834**	**$ 2,277**	**$ 238**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 333**	**$ 4,660**	**$ 4,660**	**$ -**
G-41	$ 25,004	$ 36,594	$ 34,948	$ 17,758	$ 8,724	$ 1,288	$ 834	$ 182	$ 192	$ 1,307	$ 5,087	$ 15,573	$ 147,491	$ 134,965	$ 12,526
G-42	$ 20,950	$ 23,397	$ 23,326	$ 16,429	$ 11,719	$ 5,561	$ 6,325	$ 1,926	$ 2,784	$ 4,864	$ 7,924	$ 14,310	$ 139,517	$ 106,336	$ 33,180
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 6,189	$ 6,162	$ 5,846	$ 5,222	$ 4,476	$ 3,602	$ 3,043	$ 2,884	$ 3,119	$ 3,762	$ 5,813	$ 4,352	$ 54,470	$ 33,584	$ 20,886
G-52	$ 19,458	$ 18,626	$ 18,261	$ 15,344	$ 12,399	$ 9,276	$ 8,073	$ 8,702	$ 8,186	$ 10,606	$ 11,307	$ 15,109	$ 155,348	$ 98,105	$ 57,242
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 71,601**	**$ 84,779**	**$ 82,382**	**$ 54,754**	**$ 37,319**	**$ 19,727**	**$ 18,274**	**$ 13,695**	**$ 14,281**	**$ 20,540**	**$ 30,131**	**$ 49,343**	**$ 496,825**	**$ 372,990**	**$ 123,835**
Total All	**$ 72,580**	**$ 85,613**	**$ 84,658**	**$ 54,992**	**$ 37,319**	**$ 19,727**	**$ 18,274**	**$ 13,695**	**$ 14,281**	**$ 20,540**	**$ 30,131**	**$ 49,676**	**$ 501,485**	**$ 377,650**	**$ 123,835**

BLOCK 1 + BLOCK 2 + BLOCK 3

2016 Actual BF Volume Block 1 + Block 2 + Block 3

	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
R-1	8,812	7,942	8,097	8,070	6,553	5,663	4,430	3,757	3,989	5,434	7,133	10,203	80,083	50,257	29,826
R-3	27,791	29,887	34,026	21,732	11,958	4,287	2,361	1,841	1,789	3,087	8,034	19,409	166,203	140,879	25,324
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**36,603**	**37,830**	**42,123**	**29,802**	**18,512**	**9,950**	**6,791**	**5,598**	**5,778**	**8,520**	**15,167**	**29,612**	**246,285**	**191,136**	**55,149**
G-41	65,872	84,438	84,356	51,984	32,486	10,578	5,172	3,377	3,428	7,393	20,556	43,869	413,508	351,074	62,434
G-42	28,753	31,833	31,744	23,064	17,137	9,225	9,221	502	5,146	8,046	12,162	20,198	197,031	147,754	49,277
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	14,216	14,705	14,044	13,979	12,460	11,396	10,100	9,880	10,265	11,858	14,411	11,336	148,650	82,691	65,958
G-52	26,478	25,431	24,971	21,301	17,594	13,663	12,149	12,942	12,093	15,338	16,219	21,005	219,185	135,405	83,780
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**135,319**	**156,407**	**155,116**	**110,327**	**79,677**	**44,863**	**36,642**	**26,701**	**30,932**	**42,634**	**63,348**	**96,407**	**978,373**	**716,924**	**261,449**
Total All	**171,922**	**194,237**	**197,239**	**140,129**	**98,189**	**54,813**	**43,433**	**32,300**	**36,710**	**51,155**	**78,515**	**126,019**	**1,224,659**	**908,060**	**316,599**

2016 Actual BF Volume Block 1 + Block 2 + Block 3 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
R-1	$ 10,142	$ 9,145	$ 9,318	$ 9,296	$ 7,550	$ 6,525	$ 5,104	$ 4,329	$ 4,596	$ 6,261	$ 8,218	$ 11,723	$ 92,208	$ 57,843	$ 34,364
R-3	$ 30,173	$ 32,329	$ 36,091	$ 24,102	$ 13,632	$ 4,939	$ 2,721	$ 2,121	$ 2,062	$ 3,546	$ 9,172	$ 21,225	$ 182,113	$ 153,092	$ 29,021
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 40,315**	**$ 41,474**	**$ 45,409**	**$ 33,398**	**$ 21,182**	**$ 11,464**	**$ 7,825**	**$ 6,450**	**$ 6,657**	**$ 9,807**	**$ 17,390**	**$ 32,948**	**$ 274,321**	**$ 210,935**	**$ 63,386**
G-41	$ 61,561	$ 77,217	$ 77,684	$ 49,218	$ 31,899	$ 11,095	$ 5,325	$ 3,627	$ 3,683	$ 7,551	$ 20,412	$ 41,448	$ 390,719	$ 327,540	$ 63,179
G-42	$ 23,404	$ 25,852	$ 25,781	$ 18,883	$ 14,174	$ 7,863	$ 7,630	$ (439)	$ 4,478	$ 6,859	$ 10,174	$ 16,559	$ 161,218	$ 120,654	$ 40,565
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 12,902	$ 13,478	$ 12,904	$ 13,012	$ 11,664	$ 10,828	$ 9,638	$ 9,470	$ 9,817	$ 11,275	$ 13,322	$ 10,586	$ 138,896	$ 76,204	$ 62,692
G-52	$ 21,503	$ 20,671	$ 20,306	$ 17,390	$ 14,444	$ 11,321	$ 10,118	$ 10,748	$ 10,027	$ 12,652	$ 13,352	$ 17,155	$ 179,687	$ 110,378	$ 69,310
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 119,371**	**$ 137,218**	**$ 136,675**	**$ 98,503**	**$ 72,181**	**$ 41,107**	**$ 32,711**	**$ 23,406**	**$ 28,005**	**$ 38,336**	**$ 57,261**	**$ 85,748**	**$ 870,521**	**$ 634,775**	**$ 235,745**
Total All	**$ 159,686**	**$ 178,692**	**$ 182,084**	**$ 131,901**	**$ 93,363**	**$ 52,571**	**$ 40,535**	**$ 29,856**	**$ 34,662**	**$ 48,143**	**$ 74,651**	**$ 118,696**	**$ 1,144,842**	**$ 845,711**	**$ 299,131**

TOTAL REVENUE

2016 Actual BF 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

KEENE DATA - PROPOSED ENERGYNORTH DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Keene Division

2016 Customers (Equivalent Bills)

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	495	391	389	491	353	82	514	506	477	569	554	408	88	560	5,876	2,767	3,109
R-3	413	321	332	374	258	57	304	265	240	271	261	196	42	279	3,614	2,019	1,595
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**907**	**712**	**721**	**865**	**611**	**139**	**818**	**771**	**717**	**840**	**815**	**604**	**130**	**839**	**9,490**	**4,785**	**4,704**
G-41	416	337	344	395	311	48	374	359	336	374	365	287	36	365	4,346	2,203	2,143
G-42	14	11	11	13	11	1	12	12	12	14	13	10	1	12	147	73	75
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	102	83	79	101	76	15	105	104	101	114	113	86	14	112	1,205	567	638
G-52	11	9	9	11	9	1	10	10	10	11	11	8	1	11	122	61	61
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**544**	**440**	**443**	**520**	**406**	**65**	**501**	**486**	**459**	**513**	**502**	**392**	**52**	**500**	**5,821**	**2,903**	**2,918**
Total All	**1,451**	**1,152**	**1,164**	**1,385**	**1,017**	**204**	**1,320**	**1,257**	**1,176**	**1,353**	**1,317**	**996**	**182**	**1,339**	**15,311**	**7,689**	**7,622**

7/1/2016 EnergyNorth Customer Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 EnergyNorth Customer Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 7,552	$ 5,975	$ 5,945	$ 7,491	$ 5,391	$ 1,254	$ 7,850	$ 7,721	$ 7,281	$ 8,684	$ 8,463	$ 6,227	$ 1,341	$ 8,550	$ 89,724	$ 42,245	$ 47,479
R-3	$ 9,127	$ 7,097	$ 7,332	$ 8,275	$ 5,695	$ 1,252	$ 6,721	$ 5,857	$ 5,314	$ 5,997	$ 5,773	$ 4,337	$ 923	$ 6,164	$ 79,864	$ 44,613	$ 35,251
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 16,678**	**$ 13,072**	**$ 13,277**	**$ 15,766**	**$ 11,086**	**$ 2,506**	**$ 14,571**	**$ 13,578**	**$ 12,594**	**$ 14,681**	**$ 14,236**	**$ 10,564**	**$ 2,264**	**$ 14,714**	**$ 169,588**	**$ 86,858**	**$ 82,730**
G-41	$ 20,140	$ 16,275	$ 16,637	$ 19,104	$ 15,025	$ 2,300	$ 18,080	$ 17,382	$ 16,262	$ 18,088	$ 17,642	$ 13,895	$ 1,722	$ 17,637	$ 210,190	$ 106,540	$ 103,650
G-42	$ 1,997	$ 1,591	$ 1,610	$ 1,862	$ 1,543	$ 193	$ 1,794	$ 1,775	$ 1,712	$ 1,983	$ 1,881	$ 1,489	$ 135	$ 1,799	$ 21,365	$ 10,538	$ 10,828
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 4,928	$ 4,004	$ 3,803	$ 4,884	$ 3,690	$ 721	$ 5,063	$ 5,038	$ 4,862	$ 5,518	$ 5,487	$ 4,180	$ 695	$ 5,416	$ 58,288	$ 27,420	$ 30,868
G-52	$ 1,654	$ 1,335	$ 1,330	$ 1,557	$ 1,243	$ 193	$ 1,504	$ 1,470	$ 1,436	$ 1,557	$ 1,538	$ 1,199	$ 155	$ 1,533	$ 17,705	$ 8,806	$ 8,898
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 28,719**	**$ 23,205**	**$ 23,380**	**$ 27,407**	**$ 21,501**	**$ 3,408**	**$ 26,442**	**$ 25,665**	**$ 24,272**	**$ 27,146**	**$ 26,548**	**$ 20,764**	**$ 2,707**	**$ 26,385**	**$ 307,549**	**$ 153,304**	**$ 154,244**
Total All	**$ 45,397**	**$ 36,277**	**$ 36,658**	**$ 43,174**	**$ 32,587**	**$ 5,914**	**$ 41,013**	**$ 39,242**	**$ 36,866**	**$ 41,827**	**$ 40,784**	**$ 31,328**	**$ 4,970**	**$ 41,099**	**$ 477,137**	**$ 240,162**	**$ 236,974**

ENERGY COMPONENT

HEADBLOCK

2016 Actual BF Volume Headblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	23,815	22,155	23,279	19,818	9,581	883	3,149	2,111	1,769	1,755	2,484	2,990	1,367	16,581	131,737	116,597	15,140
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**23,815**	**22,155**	**23,279**	**19,818**	**9,581**	**883**	**3,149**	**2,111**	**1,769**	**1,755**	**2,484**	**2,990**	**1,367**	**16,581**	**131,737**	**116,597**	**15,140**
G-41	24,992	23,320	24,362	20,488	13,559	699	3,313	1,573	1,187	1,277	1,918	3,167	1,216	16,948	138,019	124,886	13,133
G-42	13,767	10,967	11,100	12,655	9,872	533	4,096	2,195	(1,248)	2,823	3,977	3,760	793	11,367	86,656	70,520	16,136
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	4,117	3,957	3,917	4,772	3,545	628	4,321	3,849	3,780	4,194	4,633	3,770	559	3,965	50,007	24,831	25,176
G-52	11,351	9,175	9,167	10,544	8,298	1,315	9,674	9,161	8,954	8,063	9,791	7,850	1,051	10,191	114,584	59,777	54,807
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**54,228**	**47,419**	**48,546**	**48,458**	**35,274**	**3,175**	**21,403**	**16,778**	**12,673**	**16,358**	**20,318**	**18,546**	**3,619**	**42,469**	**389,266**	**280,014**	**109,252**
Total All	**78,043**	**69,574**	**71,825**	**68,277**	**44,856**	**4,058**	**24,552**	**18,889**	**14,442**	**18,113**	**22,802**	**21,536**	**4,986**	**59,050**	**521,003**	**396,611**	**124,392**

7/1/2016 Headblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Headblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 8,323	$ 7,743	$ 8,136	$ 6,926	$ 3,349	$ 308	$ 1,101	$ 738	$ 618	$ 614	$ 868	$ 1,045	$ 478	$ 5,795	$ 46,042	$ 40,751	$ 5,292
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 8,323**	**$ 7,743**	**$ 8,136**	**$ 6,926**	**$ 3,349**	**$ 308**	**$ 1,101**	**$ 738**	**$ 618**	**$ 614**	**$ 868**	**$ 1,045**	**$ 478**	**$ 5,795**	**$ 46,042**	**$ 40,751**	**$ 5,292**
G-41	$ 9,909	$ 9,246	$ 9,660	$ 8,124	$ 5,376	$ 277	$ 1,313	$ 623	$ 471	$ 506	$ 760	$ 1,256	$ 482	$ 6,720	$ 54,724	$ 49,517	$ 5,207
G-42	$ 4,964	$ 3,955	$ 4,003	$ 4,563	$ 3,560	$ 192	$ 1,477	$ 792	$ (450)	$ 1,018	$ 1,434	$ 1,356	$ 286	$ 4,099	$ 31,248	$ 25,429	$ 5,819
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 984	$ 946	$ 936	$ 1,140	$ 847	$ 150	$ 1,033	$ 920	$ 904	$ 1,002	$ 1,107	$ 901	$ 134	$ 948	$ 11,952	$ 5,935	$ 6,017
G-52	$ 2,329	$ 1,883	$ 1,881	$ 2,164	$ 1,703	$ 196	$ 1,439	$ 1,362	$ 1,331	$ 1,199	$ 1,456	$ 1,167	$ 216	$ 2,091	$ 20,416	$ 12,266	$ 8,150
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 18,187**	**$ 16,029**	**$ 16,479**	**$ 15,991**	**$ 11,486**	**$ 815**	**$ 5,262**	**$ 3,697**	**$ 2,255**	**$ 3,726**	**$ 4,758**	**$ 4,680**	**$ 1,117**	**$ 13,857**	**$ 118,340**	**$ 93,148**	**$ 25,193**
Total All	**$ 26,510**	**$ 23,773**	**$ 24,616**	**$ 22,917**	**$ 14,835**	**$ 1,124**	**$ 6,362**	**$ 4,435**	**$ 2,874**	**$ 4,339**	**$ 5,626**	**$ 5,725**	**$ 1,595**	**$ 19,652**	**$ 164,382**	**$ 133,898**	**$ 30,484**

TAILBLOCK

2016 Actual BF Volume Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	8,812	7,942	8,097	8,070	5,350	1,203	5,663	4,430	3,757	3,989	5,434	5,876	1,257	10,203	80,083	49,731	30,352
R-3	3,976	7,732	10,747	1,914	313	1,182	1,138	250	72	34	603	3,616	62	2,828	34,465	27,571	6,894
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**12,788**	**15,674**	**18,844**	**9,984**	**5,663**	**2,385**	**6,801**	**4,680**	**3,829**	**4,022**	**6,037**	**9,492**	**1,319**	**13,031**	**114,548**	**77,302**	**37,246**
G-41	40,879	61,118	59,994	31,495	15,032	3,195	7,266	3,599	2,190	2,151	5,475	14,964	1,208	26,921	275,489	236,648	38,841
G-42	14,987	20,867	20,644	10,409	5,079	1,652	5,129	7,026	1,750	2,323	4,069	7,184	425	8,831	110,375	81,242	29,134
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	10,099	10,748	10,127	9,207	7,247	1,040	7,075	6,250	6,100	6,070	7,225	9,180	903	7,371	98,642	55,703	42,940
G-52	15,126	16,255	15,805	10,757	7,316	666	3,989	2,989	3,988	4,030	5,547	6,887	431	10,814	104,601	76,505	28,096
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**81,091**	**108,988**	**106,570**	**61,868**	**34,674**	**6,553**	**23,459**	**19,864**	**14,028**	**14,574**	**22,316**	**38,215**	**2,967**	**53,938**	**589,107**	**450,097**	**139,010**
Total All	**93,879**	**124,662**	**125,414**	**71,852**	**40,337**	**8,938**	**30,260**	**24,544**	**17,858**	**18,597**	**28,353**	**47,707**	**4,286**	**66,969**	**703,656**	**527,399**	**176,256**

7/1/2016 Tailblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 1,778	$ 1,603	$ 1,634	$ 1,628	$ 1,080	$ 243	$ 1,143	$ 894	$ 758	$ 805	$ 1,097	$ 1,186	$ 254	$ 2,059	$ 16,161	$ 10,036	$ 6,125
R-3	$ 1,150	$ 2,236	$ 3,108	$ 554	$ 90	$ 342	$ 329	$ 72	$ 21	$ 10	$ 174	$ 1,046	$ 18	$ 818	$ 9,967	$ 7,974	$ 1,994
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 2,928**	**$ 3,839**	**$ 4,742**	**$ 2,182**	**$ 1,170**	**$ 585**	**$ 1,472**	**$ 966**	**$ 779**	**$ 815**	**$ 1,271**	**$ 2,231**	**$ 272**	**$ 2,877**	**$ 26,128**	**$ 18,009**	**$ 8,119**
G-41	$ 10,886	$ 16,276	$ 15,976	$ 8,387	$ 4,003	$ 851	$ 1,935	$ 959	$ 583	$ 573	$ 1,458	$ 3,985	$ 322	$ 7,169	$ 73,363	$ 63,019	$ 10,343
G-42	$ 3,600	$ 5,012	$ 4,959	$ 2,500	$ 1,220	$ 397	$ 1,232	$ 1,688	$ 420	$ 558	$ 977	$ 1,726	$ 102	$ 2,121	$ 26,512	$ 19,514	$ 6,998
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 1,568	$ 1,669	$ 1,573	$ 1,430	$ 1,126	$ 161	$ 1,099	$ 971	$ 947	$ 943	$ 1,122	$ 1,426	$ 140	$ 1,145	$ 15,319	$ 8,651	$ 6,669
G-52	$ 2,068	$ 2,222	$ 2,160	$ 1,471	$ 1,000	$ 56	$ 337	$ 253	$ 337	$ 341	$ 469	$ 582	$ 59	$ 1,478	$ 12,832	$ 10,458	$ 2,374
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 18,122**	**$ 25,179**	**$ 24,668**	**$ 13,788**	**$ 7,349**	**$ 1,466**	**$ 4,603**	**$ 3,869**	**$ 2,288**	**$ 2,414**	**$ 4,026**	**$ 7,718**	**$ 623**	**$ 11,913**	**$ 128,026**	**$ 101,642**	**$ 26,384**
Total All	**$ 21,050**	**$ 29,018**	**$ 29,410**	**$ 15,970**	**$ 8,519**	**$ 2,050**	**$ 6,075**	**$ 4,836**	**$ 3,067**	**$ 3,229**	**$ 5,297**	**$ 9,950**	**$ 895**	**$ 14,790**	**$ 154,154**	**$ 119,652**	**$ 34,503**

HEADBLOCK + TAILBLOCK

2016 Actual BF Volume Headblock + Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	8,812	7,942	8,097	8,070	5,350	1,203	5,663	4,430	3,757	3,989	5,434	5,876	1,257	10,203	80,083	49,731	30,352
R-3	27,791	29,887	34,026	21,732	9,894	2,064	4,287	2,361	1,841	1,789	3,087	6,605	1,429	19,409	166,203	144,168	22,035
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**36,603**	**37,830**	**42,123**	**29,802**	**15,244**	**3,268**	**9,950**	**6,791**	**5,598**	**5,778**	**8,520**	**12,481**	**2,686**	**29,612**	**246,285**	**193,899**	**52,387**
G-41	65,872	84,438	84,356	51,984	28,592	3,894	10,578	5,172	3,377	3,428	7,393	18,131	2,424	43,869	413,508	361,534	51,973
G-42	28,753	31,833	31,744	23,064	14,951	2,186	9,225	9,221	502	5,146	8,046	10,944	1,218	20,198	197,031	151,761	45,270
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	14,216	14,705	14,044	13,979	10,792	1,668	11,396	10,100	9,880	10,265	11,858	12,949	1,461	11,336	148,650	80,534	68,116
G-52	26,478	25,431	24,971	21,301	15,614	1,980	13,663	12,149	12,942	12,093	15,338	14,737	1,482	21,005	219,185	136,282	82,903
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**135,319**	**156,407**	**155,116**	**110,327**	**69,949**	**9,728**	**44,863**	**36,642**	**26,701**	**30,932**	**42,634**	**56,761**	**6,586**	**96,407**	**978,373**	**730,111**	**248,262**
Total All	**171,922**	**194,237**	**197,239**	**140,129**	**85,193**	**12,996**	**54,813**	**43,433**	**32,300**	**36,710**	**51,155**	**69,243**	**9,272**	**126,019**	**1,224,659**	**924,010**	**300,648**

2016 Actual BF Volume Headblock + Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 1,778	$ 1,603	$ 1,634	$ 1,628	$ 1,080	$ 243	$ 1,143	$ 894	$ 758	$ 805	$ 1,097	$ 1,186	$ 254	$ 2,059	$ 16,161	$ 10,036	$ 6,125
R-3	$ 9,473	$ 9,979	$ 11,244	$ 7,480	$ 3,439	$ 650	$ 1,430	$ 810	$ 639	$ 623	$ 1,042	$ 2,091	$ 496	$ 6,613	$ 56,010	$ 48,724	$ 7,285
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 11,251**	**$ 11,582**	**$ 12,878**	**$ 9,108**	**$ 4,519**	**$ 893**	**$ 2,572**	**$ 1,704**	**$ 1,397**	**$ 1,428**	**$ 2,139**	**$ 3,276**	**$ 749**	**$ 8,672**	**$ 72,170**	**$ 58,760**	**$ 13,410**
G-41	$ 20,796	$ 25,522	$ 25,636	$ 16,511	$ 9,379	$ 1,128	$ 3,248	$ 1,582	$ 1,054	$ 1,079	$ 2,218	$ 5,241	$ 804	$ 13,889	$ 128,087	$ 112,537	$ 15,550
G-42	$ 8,564	$ 8,967	$ 8,961	$ 7,063	$ 4,780	$ 589	$ 2,709	$ 2,479	$ (30)	$ 1,576	$ 2,411	$ 3,081	$ 388	$ 6,220	$ 57,760	$ 44,944	$ 12,817
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 2,552	$ 2,615	$ 2,509	$ 2,570	$ 1,973	$ 312	$ 2,131	$ 1,891	$ 1,851	$ 1,945	$ 2,229	$ 2,327	$ 274	$ 2,092	$ 27,271	$ 14,585	$ 12,686
G-52	$ 4,397	$ 4,105	$ 4,041	$ 3,634	$ 2,703	$ 252	$ 1,776	$ 1,615	$ 1,668	$ 1,540	$ 1,925	$ 1,749	$ 275	$ 3,569	$ 33,248	$ 22,724	$ 10,524
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 36,309**	**$ 41,209**	**$ 41,148**	**$ 29,779**	**$ 18,835**	**$ 2,281**	**$ 9,864**	**$ 7,567**	**$ 4,543**	**$ 6,140**	**$ 8,784**	**$ 12,398**	**$ 1,740**	**$ 25,771**	**$ 246,367**	**$ 194,790**	**$ 51,576**
Total All	**$ 47,561**	**$ 52,791**	**$ 54,026**	**$ 38,887**	**$ 23,354**	**$ 3,174**	**$ 12,437**	**$ 9,271**	**$ 5,941**	**$ 7,568**	**$ 10,923**	**$ 15,674**	**$ 2,490**	**$ 34,442**	**$ 318,537**	**$ 253,550**	**$ 64,987**

TOTAL REVENUE

2016 Actual BF Base Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 9,330	$ 7,578	$ 7,579	$ 9,120	$ 6,471	$ 1,497	$ 8,993	$ 8,614	$ 8,039	$ 9,488	$ 9,560	$ 7,413	$ 1,594	$ 10,609	$ 105,885	$ 52,281	$ 53,604
R-3	$ 18,600	$ 17,076	$ 18,576	$ 15,755	$ 9,134	$ 1,902	$ 8,151	$ 6,667	$ 5,953	$ 6,621	$ 6,816	$ 6,427	$ 1,419	$ 12,777	$ 135,873	$ 93,337	$ 42,536
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 27,929**	**$ 24,654**	**$ 26,155**	**$ 24,875**	**$ 15,605**	**$ 3,399**	**$ 17,144**	**$ 15,282**	**$ 13,992**	**$ 16,109**	**$ 16,375**	**$ 13,840**	**$ 3,013**	**$ 23,386**	**$ 241,758**	**$ 145,618**	**$ 96,140**
G-41	$ 40,936	$ 41,797	$ 42,273	$ 35,615	$ 24,405	$ 3,428	$ 21,329	$ 18,964	$ 17,316	$ 19,168	$ 19,860	$ 19,136	$ 2,526	$ 31,526	$ 338,277	$ 219,077	$ 119,200
G-42	$ 10,561	$ 10,558	$ 10,572	$ 8,925	$ 6,323	$ 783	$ 4,503	$ 4,254	$ 1,682	$ 3,559	$ 4,293	$ 4,571	$ 523	$ 8,019	$ 79,126	$ 55,481	$ 23,644
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 7,480	$ 6,619	$ 6,312	$ 7,455	$ 5,663	$ 1,032	$ 7,195	$ 6,928	$ 6,713	$ 7,463	$ 7,717	$ 6,506	$ 968	$ 7,509	$ 85,559	$ 42,005	$ 43,554
G-52	$ 6,051	$ 5,440	$ 5,371	$ 5,191	$ 3,946	$ 445	$ 3,280	$ 3,085	$ 3,105	$ 3,097	$ 3,462	$ 2,949	$ 429	$ 5,102	$ 50,953	$ 31,531	$ 19,422
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 65,029**	**$ 64,413**	**$ 64,528**	**$ 57,186**	**$ 40,336**	**$ 5,688**	**$ 36,306**	**$ 33,231**	**$ 28,815**	**$ 33,286**	**$ 35,332**	**$ 33,162**	**$ 4,447**	**$ 52,156**	**$ 553,915**	**$ 348,095**	**$ 205,821**
Total All	**$ 92,958**	**$ 89,068**	**$ 90,683**	**$ 82,061**	**$ 55,941**	**$ 9,087**	**$ 53,450**	**$ 48,513**	**$ 42,807**	**$ 49,395**	**$ 51,707**	**$ 47,002**	**$ 7,460**	**$ 75,541**	**$ 795,673**	**$ 493,712**	**$ 301,961**

Revenue Shortfall using Current EnergyNorth Rates $ 536,161

R-1	$	14 021	$	13,016	$	13,113	$	13,301	$	11,609	$	10,827	$	9 566	$	8,956	$	9,240	$	11,042	$	12,997	$	16,471	$	146,102	$	82,962	$	41 139
R-3	$	33 434	$	35,533	$	38,304	$	27,171	$	16,557	$	7,495	$	5 052	$	4,407	$	4,285	$	5,796	$	11,487	$	23,601	$	214,072	$	170,480	$	43 592
R-4	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Total Resid.	**$**	**47 456**	**$**	**48,549**	**$**	**52,417**	**$**	**40,472**	**$**	**28,166**	**$**	**18,322**	**$**	**14 618**	**$**	**13,363**	**$**	**13,524**	**$**	**16,838**	**$**	**24,484**	**$**	**40,074**	**$**	**360,174**	**$**	**253,442**	**$**	**84 730**
G-41	$	68 113	$	60,823	$	56,504	$	55,798	$	38,651	$	17,921	$	12 679	$	9,873	$	9,929	$	12,710	$	26,645	$	47,664	$	407,711	$	366,564	$	101 177
G-42	$	20 620	$	26,068	$	25,967	$	19,098	$	14,390	$	8,074	$	7 646	$	(223)	$	4,712	$	7,075	$	10,390	$	16,775	$	160,828	$	121,950	$	41 878
G-43	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
G-51	$	14 556	$	15,116	$	14,670	$	14,686	$	13,338	$	12,610	$	11 692	$	11,162	$	11,707	$	13,218	$	15,266	$	12,494	$	160,204	$	86,536	$	73 708
G-52	$	21 683	$	20,851	$	20,484	$	17,570	$	14,616	$	11,501	$	10 298	$	10,508	$	10,207	$	12,832	$	13,532	$	17,335	$	185,667	$	111,408	$	79 390
G-53	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
G-54	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
G-55	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Total C/I	**$**	**127 921**	**$**	**145,858**	**$**	**145,624**	**$**	**107,143**	**$**	**80,003**	**$**	**49,681**	**$**	**41 315**	**$**	**31,920**	**$**	**36,555**	**$**	**46,868**	**$**	**65,829**	**$**	**94,268**	**$**	**973,611**	**$**	**686,957**	**$**	**287 533**
Total All	**$**	**175,346**	**$**	**194,410**	**$**	**197,959**	**$**	**147,615**	**$**	**108,169**	**$**	**68,013**	**$**	**55,934**	**$**	**45,283**	**$**	**50,079**	**$**	**62,706**	**$**	**90,313**	**$**	**134,341**	**$**	**1,333,785**	**$**	**939,900**	**$**	**372,263**

SALES AND TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc

2016 Customers (Equivalent Bills)

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
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-3	72,508	68,044	72,164	71,356	70,318	69,561	70,773	67,316	74,599	74,169	68,557	68,392	847,756	421,020	426,736
R-4	6,388	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,519	6,024	5,920	5,783	65,358	34,817	30,541
Total Resid.	**82,006**	**77,590**	**80,320**	**79,412**	**78,222**	**77,239**	**78,563**	**74,842**	**83,305**	**83,396**	**77,442**	**77,209**	**949,546**	**473,978**	**475,567**
G-41	8,596	8,695	8,498	8,026	8,312	7,942	8,120	7,874	8,989	9,003	8,337	8,274	100,667	50,427	50,240
G-42	1,687	1,697	1,716	1,632	1,692	1,629	1,654	1,627	1,773	1,767	1,628	1,643	20,145	10,003	10,142
G-43	48	51	49	48	47	46	49	46	48	52	50	49	583	295	288
G-51	1,293	1,233	1,276	1,229	1,243	1,203	1,237	1,168	1,309	1,358	1,245	1,233	15,026	7,509	7,517
G-52	315	308	313	310	307	300	306	293	327	323	299	301	3,702	1,846	1,856
G-53	33	31	34	32	31	34	32	33	33	43	35	32	403	198	205
G-54	27	28	25	31	29	28	26	29	27	29	24	26	330	162	167
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**12,000**	**12,042**	**11,911**	**11,309**	**11,661**	**11,182**	**11,425**	**11,069**	**12,505**	**12,574**	**11,619**	**11,559**	**140,855**	**70,440**	**70,416**
Total All	**94,006**	**89,632**	**92,231**	**90,721**	**89,883**	**88,421**	**89,988**	**85,911**	**95,810**	**95,970**	**89,061**	**88,767**	**1,090,401**	**544,418**	**545,983**

7/1/2016 Customer Charge

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 47,487	$ 43,691	$ 46,647	$ 47,579	$ 46,432	$ 45,063	$ 46,291	$ 43,932	$ 48,655	$ 48,920	$ 45,275	$ 46,330	$ 556,302	$ 277,009	$ 279,293
R-3	$ 1,602,420	$ 1,503,767	$ 1,594,826	$ 1,576,964	$ 1,554,025	$ 1,537,289	$ 1,564,091	$ 1,487,688	$ 1,648,636	$ 1,639,138	$ 1,515,110	$ 1,511,463	$ 18,735,415	$ 9,304,549	$ 9,430,866
R-4	$ 56,474	$ 59,093	$ 45,090	$ 43,677	$ 42,994	$ 41,789	$ 42,064	$ 41,094	$ 48,792	$ 53,248	$ 52,333	$ 51,119	$ 577,767	$ 307,786	$ 269,982
Total Resid.	**$ 1,706,380**	**$ 1,606,551**	**$ 1,686,562**	**$ 1,668,219**	**$ 1,643,450**	**$ 1,624,141**	**$ 1,652,446**	**$ 1,572,715**	**$ 1,746,083**	**$ 1,741,307**	**$ 1,612,718**	**$ 1,608,912**	**$ 19,869,484**	**$ 9,889,343**	**$ 9,980,141**
G-41	$ 415,723	$ 420,485	$ 410,984	$ 388,137	$ 401,954	$ 384,079	$ 392,697	$ 380,797	$ 434,699	$ 435,385	$ 403,174	$ 400,127	$ 4,868,239	$ 2,438,629	$ 2,429,610
G-42	$ 244,716	$ 246,209	$ 248,910	$ 236,791	$ 245,491	$ 236,309	$ 239,942	$ 236,090	$ 257,227	$ 256,314	$ 236,260	$ 238,341	$ 2,922,601	$ 1,451,227	$ 1,471,373
G-43	$ 30,176	$ 31,483	$ 30,279	$ 29,615	$ 29,283	$ 28,723	$ 30,798	$ 28,432	$ 30,031	$ 32,168	$ 31,359	$ 30,653	$ 363,002	$ 183,566	$ 179,436
G-51	$ 62,550	$ 59,627	$ 61,690	$ 59,444	$ 60,115	$ 58,187	$ 59,822	$ 56,462	$ 63,281	$ 65,655	$ 60,210	$ 59,636	$ 726,679	$ 363,158	$ 363,521
G-52	$ 45,652	$ 44,675	$ 45,434	$ 45,038	$ 44,525	$ 43,572	$ 44,394	$ 42,480	$ 47,436	$ 46,852	$ 43,383	$ 43,650	$ 537,091	$ 267,832	$ 269,259
G-53	$ 21,294	$ 19,607	$ 22,020	$ 20,739	$ 20,141	$ 21,678	$ 20,504	$ 20,824	$ 20,845	$ 27,381	$ 22,319	$ 20,739	$ 258,090	$ 126,717	$ 131,373
G-54	$ 17,599	$ 17,877	$ 16,125	$ 19,991	$ 18,453	$ 17,834	$ 16,617	$ 18,389	$ 17,407	$ 18,624	$ 15,420	$ 16,852	$ 211,188	$ 103,864	$ 107,324
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 837,710**	**$ 839,963**	**$ 835,442**	**$ 799,755**	**$ 819,961**	**$ 790,382**	**$ 804,774**	**$ 783,474**	**$ 870,926**	**$ 882,379**	**$ 812,125**	**$ 809,998**	**$ 9,886,888**	**$ 4,934,993**	**$ 4,951,896**
Total All	**$ 2,544,090**	**$ 2,446,514**	**$ 2,522,005**	**$ 2,467,974**	**$ 2,463,411**	**$ 2,414,523**	**$ 2,457,220**	**$ 2,356,189**	**$ 2,617,009**	**$ 2,623,685**	**$ 2,424,843**	**$ 2,418,910**	**$ 29,756,373**	**$ 14,824,336**	**$14,932,037**

ENERGY COMPONENT

HEADBLOCK

2016 Calendar BF Volume Headblock Normal

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	6,936,591	5,189,532	5,281,899	3,361,437	1,711,435	967,571	789,052	826,763	1,104,138	1,842,074	3,107,524	6,781,380	37,899,396	30,658,363	7,241,033
R-4	555,827	442,385	460,402	333,769	165,207	69,897	57,158	61,863	72,129	125,068	205,115	501,754	3,050,575	2,499,252	551,323
Total Resid.	**7,492,418**	**5,631,917**	**5,742,302**	**3,695,206**	**1,876,642**	**1,037,468**	**846,210**	**888,626**	**1,176,268**	**1,967,142**	**3,312,639**	**7,283,134**	**40,949,970**	**33,157,615**	**7,792,355**
G-41	927,806	649,027	506,337	471,820	238,710	65,256	51,144	53,936	67,923	157,999	379,548	909,608	4,479,114	3,844,146	634,967
G-42	1,937,857	1,383,128	1,126,677	1,114,833	663,338	343,470	267,808	287,012	407,563	719,608	1,107,286	1,991,037	11,349,616	8,660,817	2,688,798
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	119,022	88,040	73,112	76,320	65,348	56,769	56,692	59,569	61,735	88,689	97,976	122,284	965,557	576,754	388,803
G-52	352,590	283,533	225,360	236,461	217,337	205,376	217,983	223,550	236,876	319,478	313,804	352,547	3,184,895	1,764,295	1,420,601
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**3,337,275**	**2,403,728**	**1,931,486**	**1,899,434**	**1,184,733**	**670,870**	**593,627**	**624,067**	**774,097**	**1,285,774**	**1,898,614**	**3,375,476**	**19,979,182**	**14,846,013**	**5,133,170**
Total All	**10,829,693**	**8,035,645**	**7,673,788**	**5,594,640**	**3,061,375**	**1,708,338**	**1,439,837**	**1,512,693**	**1,950,365**	**3,252,916**	**5,211,252**	**10,658,609**	**60,929,153**	**48,003,628**	**12,925,525**

7/1/2016 Headblock Charge

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Headblock Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 2,424,338	$ 1,813,741	$ 1,846,024	$ 1,174,822	$ 598,147	$ 338,166	$ 275,774	$ 288,954	$ 385,896	$ 643,805	$ 1,086,080	$ 2,370,092	$ 13,245,839	$ 10,715,098	$ 2,530,741
R-4	$ 77,705	$ 61,845	$ 64,364	$ 46,661	$ 23,096	$ 9,772	$ 7,991	$ 8,648	$ 10,084	$ 17,485	$ 28,675	$ 70,145	$ 426,470	$ 349,395	$ 77,075
Total Resid.	**$ 2,502,043**	**$ 1,875,587**	**$ 1,910,388**	**$ 1,221,483**	**$ 621,243**	**$ 347,938**	**$ 283,764**	**$ 297,602**	**$ 395,980**	**$ 661,289**	**$ 1,114,755**	**$ 2,440,237**	**$ 13,672,309**	**$ 11,064,493**	**$ 2,607,816**
G-41	$ 367,875	$ 257,339	$ 200,763	$ 187,076	$ 94,648	$ 25,874	$ 20,278	$ 21,386	$ 26,931	$ 62,647	$ 150,491	$ 360,660	$ 1,775,969	$ 1,524,204	$ 251,765
G-42	$ 698,791	$ 498,756	$ 406,280	$ 402,009	$ 239,200	$ 123,855	$ 96,572	$ 103,496	$ 146,967	$ 259,491	$ 399,287	$ 717,968	$ 4,092,671	$ 3,123,091	$ 969,581
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 28,446	$ 21,041	$ 17,474	$ 18,241	$ 15,618	$ 13,568	$ 13,549	$ 14,237	$ 14,755	$ 21,197	$ 23,416	$ 29,226	$ 230,768	$ 137,844	$ 92,924
G-52	$ 72,351	$ 58,181	$ 46,244	$ 48,522	$ 32,318	$ 30,539	$ 32,414	$ 33,242	$ 35,223	$ 47,506	$ 64,393	$ 72,343	$ 573,277	$ 362,033	$ 211,243
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,167,464**	**$ 835,318**	**$ 670,760**	**$ 655,848**	**$ 381,784**	**$ 193,836**	**$ 162,814**	**$ 172,361**	**$ 223,877**	**$ 390,840**	**$ 637,587**	**$ 1,180,196**	**$ 6,672,685**	**$ 5,147,172**	**$ 1,525,513**
Total All	**$ 3,669,507**	**$ 2,710,904**	**$ 2,581,148**	**$ 1,877,331**	**$ 1,003,027**	**$ 541,774**	**$ 446,578**	**$ 469,963**	**$ 619,857**	**$ 1,052,130**	**$ 1,752,342**	**$ 3,620,433**	**$ 20,344,994**	**$ 16,211,666**	**$ 4,133,328**

TAILBLOCK

2016 Calendar BF Volume Tailblock Normal

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	27,072	29,974	47,107	64,726	92,550	684,733	474,046	210,687
R-3	3,036,618	3,398,076	1,781,702	642,596	538,954	417,958	192,669	156,090	181,739	854,744	2,125,988	1,698,168	15,025,301	12,683,147	2,342,154
R-4	194,208	231,625	127,209	59,119	46,357	31,594	12,834	9,494	9,214	45,243	133,725	89,070	989,694	834,957	154,737
Total Resid.	**3,330,578**	**3,718,011**	**1,983,588**	**755,746**	**628,643**	**484,868**	**233,389**	**192,655**	**220,928**	**947,094**	**2,324,440**	**1,879,788**	**16,699,728**	**13,992,151**	**2,707,577**
G-41	3,290,201	3,033,108	2,410,178	1,104,916	591,613	373,160	223,144	220,485	320,665	740,292	1,584,195	2,528,522	16,420,479	13,951,120	2,469,360
G-42	3,979,469	3,690,212	3,084,265	1,427,506	888,522	620,729	338,038	306,119	441,855	1,069,643	2,145,454	3,111,062	21,102,875	17,437,968	3,664,907
G-43	1,754,428	1,573,383	1,338,519	897,792	633,869	395,534	252,071	262,751	358,054	729,984	1,074,304	1,434,909	10,705,597	8,073,335	2,632,262
G-51	413,813	369,411	312,202	215,460	170,392	131,306	120,755	124,495	134,706	191,323	243,965	366,633	2,794,462	1,921,484	872,978
G-52	491,034	489,494	473,292	336,527	266,822	186,196	171,190	190,919	183,412	279,048	386,372	511,050	3,965,355	2,687,769	1,277,587
G-53	1,198,303	991,546	897,306	786,200	689,286	607,778	564,455	626,112	674,060	851,962	881,321	1,115,925	9,884,254	5,870,602	4,013,652
G-54	1,654,674	1,142,497	891,409	1,094,537	1,032,381	1,195,118	1,456,169	1,603,201	1,705,987	1,959,894	1,694,278	1,829,614	17,259,760	8,307,009	8,952,751
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**12,781,922**	**11,289,651**	**9,407,171**	**5,862,937**	**4,272,885**	**3,509,821**	**3,125,822**	**3,334,082**	**3,818,739**	**5,822,147**	**8,009,889**	**10,897,716**	**82,132,783**	**58,249,286**	**23,883,497**
Total All	**16,112,500**	**15,007,662**	**11,390,759**	**6,618,684**	**4,901,528**	**3,994,690**	**3,359,211**	**3,526,737**	**4,039,667**	**6,769,241**	**10,334,328**	**12,777,504**	**98,832,510**	**72,241,436**	**26,591,074**

7/1/2016 Tailblock Charge

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Tailblock Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 878,190	$ 982,724	$ 515,268	$ 185,839	$ 155,866	$ 120,874	$ 55,720	$ 45,141	$ 52,559	$ 247,192	$ 614,836	$ 491,110	$ 4,345,317	$ 3,667,966	$ 677,351
R-4	$ 22,450	$ 26,776	$ 14,705	$ 6,834	$ 5,359	$ 3,652	$ 1,484	$ 1,097	$ 1,065	$ 5,230	$ 15,459	$ 10,297	$ 114,409	$ 96,521	$ 17,888
Total Resid.	**$ 920,770**	**$ 1,027,320**	**$ 545,043**	**$ 203,576**	**$ 169,969**	**$ 131,653**	**$ 62,831**	**$ 51,702**	**$ 59,673**	**$ 261,928**	**$ 643,356**	**$ 520,083**	**$ 4,597,905**	**$ 3,860,150**	**$ 737,755**
G-41	$ 876,180	$ 807,717	$ 641,831	$ 294,239	$ 157,547	$ 99,373	$ 59,423	$ 58,715	$ 85,393	$ 197,140	$ 421,871	$ 673,345	$ 4,372,774	$ 3,715,183	$ 657,590
G-42	$ 955,868	$ 886,389	$ 740,840	$ 342,887	$ 213,423	$ 149,099	$ 81,197	$ 73,530	$ 106,134	$ 256,928	$ 515,338	$ 747,277	$ 5,068,911	$ 4,188,600	$ 880,311
G-43	$ 388,781	$ 348,662	$ 296,616	$ 198,951	$ 64,211	$ 40,068	$ 25,535	$ 26,617	$ 36,271	$ 73,947	$ 238,066	$ 317,976	$ 2,055,699	$ 1,789,051	$ 266,648
G-51	$ 64,265	$ 57,370	$ 48,485	$ 33,461	$ 26,462	$ 20,392	$ 18,753	$ 19,334	$ 20,920	$ 29,712	$ 37,888	$ 56,938	$ 433,980	$ 298,406	$ 135,573
G-52	$ 67,124	$ 66,914	$ 64,699	$ 46,003	$ 22,546	$ 15,734	$ 14,466	$ 16,133	$ 15,498	$ 23,580	$ 52,817	$ 69,861	$ 475,374	$ 367,418	$ 107,956
G-53	$ 171,837	$ 142,188	$ 128,674	$ 112,741	$ 47,423	$ 41,815	$ 38,834	$ 43,076	$ 46,375	$ 58,615	$ 126,381	$ 160,024	$ 1,117,984	$ 841,844	$ 276,139
G-54	$ 90,511	$ 62,495	$ 48,760	$ 59,871	$ 30,662	$ 35,495	$ 43,248	$ 47,615	$ 50,668	$ 58,209	$ 92,677	$ 100,080	$ 720,290	$ 454,393	$ 265,897
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 2,614,567**	**$ 2,371,733**	**$ 1,969,904**	**$ 1,088,153**	**$ 562,274**	**$ 401,975**	**$ 281,456**	**$ 285,020**	**$ 361,259**	**$ 698,131**	**$ 1,485,038**	**$ 2,125,501**	**$ 14,245,011**	**$ 11,654,896**	**$ 2,590,115**
Total All	**$ 3,535,337**	**$ 3,399,053**	**$ 2,514,948**	**$ 1,291,730**	**$ 732,242**	**$ 533,627**	**$ 344,287**	**$ 336,722**	**$ 420,932**	**$ 960,060**	**$ 2,128,394**	**$ 2,645,584**	**$ 18,842,916**	**$ 15,515,046**	**$ 3,327,870**

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	Sales Summer
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-3	72,508	68,044	72,164	71,356	70,318	69,561	70,773	67,316	74,599	74,169	68,557	68,392	847,756	421,020	426,736
R-4	6,388	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,519	6,024	5,920	5,783	65,358	34,817	30,541
Total Resid.	**82,006**	**77,590**	**80,320**	**79,412**	**78,222**	**77,239**	**78,563**	**74,842**	**83,305**	**83,396**	**77,442**	**77,209**	**949,546**	**473,978**	**475,567**
G-41	7,344	7,456	7,233	6,813	7,055	6,723	6,882	6,720	7,682	7,738	7,166	7,054	85,866	43,065	42,801
G-42	899	917	918	857	906	865	880	896	951	980	887	884	10,840	5,362	5,478
G-43	16	20	18	17	16	15	19	14	17	19	18	19	210	109	101
G-51	997	955	993	951	974	934	957	911	1,014	1,068	973	954	11,680	5,822	5,858
G-52	147	140	145	144	136	133	136	134	149	152	137	142	1,694	856	838
G-53	6	6	7	6	6	6	6	6	7	8	7	6	76	38	38
G-54	4	5	5	5	3	3	2	4	3	5	5	5	50	30	20
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**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**	**55,134**
Total All	**91,420**	**87,088**	**89,638**	**88,206**	**87,319**	**85,918**	**87,445**	**83,527**	**93,126**	**93,367**	**86,635**	**86,273**	**1,059,962**	**529,260**	**530,701**

7/1/2016 Customer Charge

	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
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer 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	$ 47,487	$ 43,691	$ 46,647	$ 47,579	$ 46,432	$ 45,063	$ 46,291	$ 43,932	$ 48,655	$ 48,920	$ 45,275	$ 46,330	$ 556,302	$ 277,009	$ 279,293
R-3	$ 1,602,420	$ 1,503,767	$ 1,594,826	$ 1,576,964	$ 1,554,025	$ 1,537,289	$ 1,564,091	$ 1,487,688	$ 1,648,636	$ 1,639,138	$ 1,515,110	$ 1,511,463	$ 18,735,415	$ 9,304,549	$ 9,430,866
R-4	$ 56,474	$ 59,093	$ 45,090	$ 43,677	$ 42,994	$ 41,789	$ 42,064	$ 41,094	$ 48,792	$ 53,248	$ 52,333	$ 51,119	$ 577,767	$ 307,786	$ 269,982
Total Resid.	**$ 1,706,380**	**$ 1,606,551**	**$ 1,686,562**	**$ 1,668,219**	**$ 1,643,450**	**$ 1,624,141**	**$ 1,652,446**	**$ 1,572,715**	**$ 1,746,083**	**$ 1,741,307**	**$ 1,612,718**	**$ 1,608,912**	**$ 19,869,484**	**$ 9,889,343**	**$ 9,980,141**
G-41	$ 355,168	$ 360,574	$ 349,773	$ 329,474	$ 341,201	$ 325,126	$ 332,833	$ 324,989	$ 371,488	$ 374,230	$ 346,533	$ 341,113	$ 4,152,503	$ 2,082,636	$ 2,069,867
G-42	$ 130,480	$ 133,004	$ 133,160	$ 124,368	$ 131,491	$ 125,537	$ 127,636	$ 130,007	$ 137,903	$ 142,131	$ 128,675	$ 128,284	$ 1,572,676	$ 777,971	$ 794,705
G-43	$ 10,211	$ 12,203	$ 10,999	$ 10,854	$ 10,003	$ 9,484	$ 12,079	$ 8,800	$ 10,605	$ 12,099	$ 11,477	$ 11,913	$ 130,727	$ 67,657	$ 63,070
G-51	$ 48,192	$ 46,174	$ 48,028	$ 45,979	$ 47,093	$ 45,165	$ 46,259	$ 44,072	$ 49,035	$ 51,648	$ 47,030	$ 46,153	$ 564,828	$ 281,557	$ 283,272
G-52	$ 21,332	$ 20,316	$ 21,056	$ 20,877	$ 19,716	$ 19,233	$ 19,702	$ 19,368	$ 21,554	$ 22,023	$ 19,948	$ 20,625	$ 245,751	$ 124,154	$ 121,597
G-53	$ 4,015	$ 3,652	$ 4,208	$ 3,930	$ 3,887	$ 3,844	$ 3,802	$ 3,652	$ 4,165	$ 4,891	$ 4,442	$ 3,930	$ 48,419	$ 24,177	$ 24,241
G-54	$ 2,819	$ 3,118	$ 3,417	$ 3,375	$ 1,922	$ 1,965	$ 1,260	$ 2,499	$ 2,029	$ 3,375	$ 3,289	$ 3,182	$ 32,251	$ 19,201	$ 13,050
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 572,217**	**$ 579,041**	**$ 570,641**	**$ 538,857**	**$ 555,314**	**$ 530,354**	**$ 543,570**	**$ 533,387**	**$ 596,780**	**$ 610,398**	**$ 561,395**	**$ 555,201**	**$ 6,747,155**	**$ 3,377,352**	**$ 3,369,802**
Total All	**$ 2,278,598**	**$ 2,185,592**	**$ 2,257,203**	**$ 2,207,076**	**$ 2,198,763**	**$ 2,154,495**	**$ 2,196,016**	**$ 2,106,102**	**$ 2,342,863**	**$ 2,351,704**	**$ 2,174,113**	**$ 2,164,113**	**$ 26,616,639**	**$ 13,266,696**	**$ 13,349,943**

ENERGY COMPONENT

HEADBLOCK

2016 Calendar BF Volume Headblock 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	6,936,591	5,189,532	5,281,899	3,361,437	1,711,435	967,571	789,052	826,763	1,104,138	1,842,074	3,107,524	6,781,380	37,899,396	30,658,363	7,241,033
R-4	555,827	442,385	460,402	333,769	165,207	69,897	57,158	61,863	72,129	125,068	205,115	501,754	3,050,575	2,499,252	551,323
Total Resid.	**7,492,418**	**5,631,917**	**5,742,302**	**3,695,206**	**1,876,642**	**1,037,468**	**846,210**	**888,626**	**1,176,268**	**1,967,142**	**3,312,639**	**7,283,134**	**40,949,970**	**33,157,615**	**7,792,355**
G-41	780,959	545,561	421,823	385,920	189,166	51,127	38,087	39,579	50,018	126,105	313,206	758,725	3,700,277	3,206,195	494,083
G-42	1,020,531	717,460	571,855	561,515	311,858	172,987	133,250	130,299	199,355	346,126	572,998	1,032,676	5,770,912	4,477,036	1,293,876
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	90,897	67,417	54,604	55,924	48,032	39,103	39,154	41,630	42,178	61,340	71,058	92,481	703,818	432,381	271,437
G-52	133,275	144,139	99,865	102,162	90,434	85,801	81,444	86,973	96,183	128,150	134,530	165,465	1,348,421	779,436	568,985
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**2,025,663**	**1,474,577**	**1,148,147**	**1,105,521**	**639,491**	**349,019**	**291,936**	**298,481**	**387,733**	**661,721**	**1,091,792**	**2,049,348**	**11,523,428**	**8,895,048**	**2,628,380**
Total All	**9,518,081**	**7,106,494**	**6,890,448**	**4,800,727**	**2,516,133**	**1,386,486**	**1,138,146**	**1,187,107**	**1,564,001**	**2,628,863**	**4,404,431**	**9,332,481**	**52,473,399**	**42,052,663**	**10,420,736**

7/1/2016 Headblock Charge

	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
R-1	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180
R-3	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950
R-4	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980
G-41	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650
G-42	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060
G-43	$ 0.22160	$ 0.22160	$ 0.22160	$ 0.22160	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.22160	$ 0.22160
G-51	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900
G-52	$ 0.20520	$ 0.20520	$ 0.20520	$ 0.20520	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.20520	$ 0.20520
G-53	$ 0.14340	$ 0.14340	$ 0.14340	$ 0.14340	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.14340	$ 0.14340
G-54	$ 0.05470	$ 0.05470	$ 0.05470	$ 0.05470	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.05470	$ 0.05470
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Headblock 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 2,424,338	$ 1,813,741	$ 1,846,024	$ 1,174,822	$ 598,147	$ 338,166	$ 275,774	$ 288,954	$ 385,896	$ 643,805	$ 1,086,080	$ 2,370,092	$ 13,245,839	$ 10,715,098	$ 2,530,741
R-4	$ 77,705	$ 61,845	$ 64,364	$ 46,661	$ 23,096	$ 9,772	$ 7,991	$ 8,648	$ 10,084	$ 17,485	$ 28,675	$ 70,145	$ 426,470	$ 349,395	$ 77,075
Total Resid.	**$ 2,502,043**	**$ 1,875,587**	**$ 1,910,388**	**$ 1,221,483**	**$ 621,243**	**$ 347,938**	**$ 283,764**	**$ 297,602**	**$ 395,980**	**$ 661,289**	**$ 1,114,755**	**$ 2,440,237**	**$ 13,672,309**	**$ 11,064,493**	**$ 2,607,816**
G-41	$ 309,650	$ 216,315	$ 167,253	$ 153,017	$ 75,004	$ 20,272	$ 15,102	$ 15,693	$ 19,832	$ 50,001	$ 124,186	$ 300,834	$ 1,467,160	$ 1,271,256	$ 195,904
G-42	$ 368,004	$ 258,716	$ 206,211	$ 202,482	$ 112,456	$ 62,379	$ 48,050	$ 46,986	$ 71,887	$ 124,813	$ 206,623	$ 372,383	$ 2,080,991	$ 1,614,419	$ 466,572
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 21,724	$ 16,113	$ 13,050	$ 13,366	$ 11,480	$ 9,346	$ 9,358	$ 9,950	$ 10,080	$ 14,660	$ 16,983	$ 22,103	$ 168,213	$ 103,339	$ 64,873
G-52	$ 27,348	$ 29,577	$ 20,492	$ 20,964	$ 13,447	$ 12,759	$ 12,111	$ 12,933	$ 14,302	$ 19,056	$ 27,606	$ 33,953	$ 244,548	$ 159,940	$ 84,608
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 726,726**	**$ 520,721**	**$ 407,006**	**$ 389,829**	**$ 212,388**	**$ 104,755**	**$ 84,620**	**$ 85,561**	**$ 116,102**	**$ 208,530**	**$ 375,398**	**$ 729,274**	**$ 3,960,912**	**$ 3,148,955**	**$ 811,957**
Total All	**$ 3,228,769**	**$ 2,396,308**	**$ 2,317,394**	**$ 1,611,312**	**$ 833,630**	**$ 452,693**	**$ 368,384**	**$ 383,163**	**$ 512,082**	**$ 869,819**	**$ 1,490,153**	**$ 3,169,511**	**$ 17,633,221**	**$ 14,213,448**	**$ 3,419,773**

TAILBLOCK

2016 Calendar BF Volume 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	99,752	88,310	74,676	54,031	43,331	35,316	27,886	27,072	29,974	47,107	64,726	92,550	684,733	474,046	210,687
R-3	3,036,618	3,398,076	1,781,702	642,596	538,954	417,958	192,669	156,090	181,739	854,744	2,125,988	1,698,168	15,025,301	12,683,147	2,342,154
R-4	194,208	231,625	127,209	59,119	46,357	31,594	12,834	9,494	9,214	45,243	133,725	89,070	989,694	834,957	154,737
Total Resid.	**3,330,578**	**3,718,011**	**1,983,588**	**755,746**	**628,643**	**484,868**	**233,389**	**192,655**	**220,928**	**947,094**	**2,324,440**	**1,879,788**	**16,699,728**	**13,992,151**	**2,707,577**
G-41	2,324,247	2,149,161	1,682,357	717,141	359,728	217,893	122,914	120,839	182,238	452,872	1,053,250	1,725,184	11,107,824	9,651,339	1,456,484
G-42	1,477,426	1,390,289	1,099,240	421,318	263,972	131,846	84,149	104,616	117,840	320,864	678,058	1,032,605	7,122,224	6,098,937	1,023,287
G-43	309,969	246,072	197,006	119,466	74,743	27,908	22,711	25,644	26,410	64,896	140,037	275,806	1,530,669	1,288,356	242,313
G-51	263,701	236,587	198,257	126,806	98,111	75,496	68,884	71,960	77,170	108,410	140,267	221,405	1,687,054	1,187,024	500,030
G-52	127,391	78,010	125,679	66,752	45,446	25,784	19,620	16,282	18,447	35,192	64,466	117,188	740,259	579,486	160,773
G-53	90,431	62,780	86,049	59,046	28,059	21,848	15,579	16,361	22,188	33,329	45,255	73,412	554,339	416,974	137,364
G-54	169,640	148,260	142,640	111,526	77,290	43,422	30,916	30,342	30,609	42,473	48,546	100,592	976,255	721,204	255,051
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**4,762,806**	**4,311,159**	**3,531,229**	**1,622,054**	**947,349**	**544,198**	**364,773**	**386,045**	**474,901**	**1,058,037**	**2,169,880**	**3,546,192**	**23,718,624**	**19,943,320**	**3,775,303**
Total All	**8,093,384**	**8,029,170**	**5,514,817**	**2,377,800**	**1,575,991**	**1,029,066**	**598,163**	**578,700**	**695,829**	**2,005,131**	**4,494,319**	**5,425,980**	**40,418,352**	**33,935,471**	**6,482,881**

7/1/2016 Tailblock Charge

	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
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume 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	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 878,190	$ 982,724	$ 515,268	$ 185,839	$ 155,866	$ 120,874	$ 55,720	$ 45,141	$ 52,559	$ 247,192	$ 614,836	$ 491,110	$ 4,345,317	$ 3,667,966	$ 677,351
R-4	$ 22,450	$ 26,776	$ 14,705	$ 6,834	$ 5,359	$ 3,652	$ 1,484	$ 1,097	$ 1,065	$ 5,230	$ 15,459	$ 10,297	$ 114,409	$ 96,521	$ 17,888
Total Resid.	**$ 920,770**	**$ 1,027,320**	**$ 545,043**	**$ 203,576**	**$ 169,969**	**$ 131,653**	**$ 62,831**	**$ 51,702**	**$ 59,673**	**$ 261,928**	**$ 643,356**	**$ 520,083**	**$ 4,597,905**	**$ 3,860,150**	**$ 737,755**
G-41	$ 618,947	$ 572,321	$ 448,012	$ 190,975	$ 95,795	$ 58,025	$ 32,732	$ 32,179	$ 48,530	$ 120,600	$ 280,480	$ 459,416	$ 2,958,013	$ 2,570,152	$ 387,862
G-42	$ 354,878	$ 333,947	$ 264,038	$ 101,200	$ 63,406	$ 31,669	$ 20,213	$ 25,129	$ 28,305	$ 77,072	$ 162,869	$ 248,032	$ 1,710,758	$ 1,464,965	$ 245,794
G-43	$ 68,689	$ 54,529	$ 43,657	$ 26,474	$ 7,572	$ 2,827	$ 2,301	$ 2,598	$ 2,675	$ 6,574	$ 31,032	$ 61,119	$ 310,046	$ 285,500	$ 24,546
G-51	$ 40,953	$ 36,742	$ 30,789	$ 19,693	$ 15,237	$ 11,725	$ 10,698	$ 11,175	$ 11,984	$ 16,836	$ 21,784	$ 34,384	$ 262,000	$ 184,345	$ 77,655
G-52	$ 17,414	$ 10,664	$ 17,180	$ 9,125	$ 3,840	$ 2,179	$ 1,658	$ 1,376	$ 1,559	$ 2,974	$ 8,813	$ 16,020	$ 92,801	$ 79,216	$ 13,585
G-53	$ 12,968	$ 9,003	$ 12,339	$ 8,467	$ 1,930	$ 1,503	$ 1,072	$ 1,126	$ 1,527	$ 2,293	$ 6,490	$ 10,527	$ 69,245	$ 59,794	$ 9,451
G-54	$ 9,279	$ 8,110	$ 7,802	$ 6,100	$ 2,296	$ 1,290	$ 918	$ 901	$ 909	$ 1,261	$ 2,655	$ 5,502	$ 47,025	$ 39,450	$ 7,575
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,123,128**	**$ 1,025,317**	**$ 823,817**	**$ 362,034**	**$ 190,076**	**$ 109,218**	**$ 69,591**	**$ 74,484**	**$ 95,489**	**$ 227,610**	**$ 514,123**	**$ 835,000**	**$ 5,449,888**	**$ 4,683,420**	**$ 766,467**
Total All	**$ 2,043,899**	**$ 2,052,637**	**$ 1,368,861**	**$ 565,611**	**$ 360,045**	**$ 240,870**	**$ 132,422**	**$ 126,186**	**$ 155,162**	**$ 489,538**	**$ 1,157,479**	**$ 1,355,084**	**$ 10,047,793**	**$ 8,543,570**	**$ 1,504,222**

TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc

2016 Customers (Equivalent Bills)

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	1,252	1,239	1,266	1,213	1,256	1,219	1,238	1,154	1,307	1,265	1,171	1,220	14,800	7,361	7,439
G-42	787	780	798	775	786	764	774	731	822	787	742	759	9,305	4,641	4,664
G-43	32	31	31	30	31	31	30	32	31	32	32	30	373	186	187
G-51	297	278	283	278	269	269	280	256	295	290	273	279	3,347	1,687	1,659
G-52	168	168	168	167	171	168	170	159	178	171	162	159	2,008	990	1,018
G-53	27	25	28	26	25	28	26	27	26	35	28	26	327	160	167
G-54	23	23	20	26	26	25	24	25	24	24	19	21	279	132	147
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**2,586**	**2,544**	**2,593**	**2,515**	**2,564**	**2,503**	**2,543**	**2,384**	**2,684**	**2,604**	**2,426**	**2,494**	**30,439**	**15,158**	**15,281**
Total All	**2,586**	**2,544**	**2,593**	**2,515**	**2,564**	**2,503**	**2,543**	**2,384**	**2,684**	**2,604**	**2,426**	**2,494**	**30,439**	**15,158**	**15,281**

7/1/2016 Customer Charge

	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
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 60,555	$ 59,911	$ 61,211	$ 58,662	$ 60,753	$ 58,953	$ 59,864	$ 55,807	$ 63,211	$ 61,154	$ 56,641	$ 59,014	$ 715,737	$ 355,994	$ 359,743
G-42	$ 114,236	$ 113,205	$ 115,750	$ 112,423	$ 113,999	$ 110,773	$ 112,306	$ 106,083	$ 119,323	$ 114,183	$ 107,585	$ 110,057	$ 1,349,924	$ 673,257	$ 676,668
G-43	$ 19,965	$ 19,280	$ 19,280	$ 18,761	$ 19,280	$ 19,239	$ 18,720	$ 19,633	$ 19,425	$ 20,069	$ 19,882	$ 18,741	$ 232,274	$ 115,909	$ 116,365
G-51	$ 14,358	$ 13,454	$ 13,662	$ 13,465	$ 13,022	$ 13,022	$ 13,564	$ 12,390	$ 14,245	$ 14,007	$ 13,180	$ 13,483	$ 161,850	$ 81,601	$ 80,249
G-52	$ 24,320	$ 24,359	$ 24,378	$ 24,161	$ 24,809	$ 24,339	$ 24,693	$ 23,111	$ 25,882	$ 24,828	$ 23,435	$ 23,024	$ 291,340	$ 143,677	$ 147,662
G-53	$ 17,278	$ 15,954	$ 17,812	$ 16,809	$ 16,253	$ 17,834	$ 16,702	$ 17,172	$ 16,681	$ 22,490	$ 17,876	$ 16,809	$ 209,671	$ 102,539	$ 107,132
G-54	$ 14,780	$ 14,758	$ 12,708	$ 16,617	$ 16,531	$ 15,869	$ 15,356	$ 15,890	$ 15,378	$ 15,249	$ 12,131	$ 13,669	$ 178,937	$ 84,663	$ 94,274
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 265,492**	**$ 260,922**	**$ 264,801**	**$ 260,898**	**$ 264,648**	**$ 260,028**	**$ 261,204**	**$ 250,087**	**$ 274,146**	**$ 271,981**	**$ 250,730**	**$ 254,797**	**$ 3,139,734**	**$ 1,557,640**	**$ 1,582,093**
Total All	**$ 265,492**	**$ 260,922**	**$ 264,801**	**$ 260,898**	**$ 264,648**	**$ 260,028**	**$ 261,204**	**$ 250,087**	**$ 274,146**	**$ 271,981**	**$ 250,730**	**$ 254,797**	**$ 3,139,734**	**$ 1,557,640**	**$ 1,582,093**

ENERGY COMPONENT

HEADBLOCK

2016 Calendar BF Volume Headblock Normal

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	146,847	103,466	84,514	85,899	49,543	14,129	13,056	14,358	17,905	31,894	66,342	150,883	778,837	637,952	140,885
G-42	917,326	665,667	554,822	553,318	351,479	170,482	134,558	156,713	208,208	373,482	534,288	958,360	5,578,704	4,183,782	1,394,922
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	28,125	20,622	18,508	20,397	17,316	17,666	17,538	17,939	19,558	27,349	26,918	29,803	261,739	144,373	117,366
G-52	219,314	139,395	125,495	134,299	126,903	119,575	136,539	136,577	140,693	191,328	179,274	187,082	1,836,474	984,859	851,616
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**1,311,612**	**929,150**	**783,339**	**793,913**	**545,242**	**321,852**	**301,692**	**325,586**	**386,364**	**624,053**	**806,821**	**1,326,128**	**8,455,754**	**5,950,965**	**2,504,789**
Total All	**1,311,612**	**929,150**	**783,339**	**793,913**	**545,242**	**321,852**	**301,692**	**325,586**	**386,364**	**624,053**	**806,821**	**1,326,128**	**8,455,754**	**5,950,965**	**2,504,789**

7/1/2016 Headblock Charge

	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
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Headblock Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 58,225	$ 41,024	$ 33,510	$ 34,059	$ 19,644	$ 5,602	$ 5,177	$ 5,693	$ 7,099	$ 12,646	$ 26,305	$ 59,825	$ 308,809	$ 252,948	$ 55,861
G-42	$ 330,788	$ 240,040	$ 200,069	$ 199,527	$ 126,743	$ 61,476	$ 48,522	$ 56,511	$ 75,080	$ 134,678	$ 192,664	$ 345,585	$ 2,011,681	$ 1,508,672	$ 503,009
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 6,722	$ 4,929	$ 4,424	$ 4,875	$ 4,138	$ 4,222	$ 4,192	$ 4,288	$ 4,674	$ 6,536	$ 6,433	$ 7,123	$ 62,556	$ 34,505	$ 28,051
G-52	$ 45,003	$ 28,604	$ 25,752	$ 27,558	$ 18,871	$ 17,781	$ 20,303	$ 20,309	$ 20,921	$ 28,451	$ 36,787	$ 38,389	$ 328,728	$ 202,093	$ 126,635
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 440,738**	**$ 314,596**	**$ 263,754**	**$ 266,019**	**$ 169,396**	**$ 89,081**	**$ 78,193**	**$ 86,800**	**$ 107,775**	**$ 182,311**	**$ 262,189**	**$ 450,922**	**$ 2,711,773**	**$ 1,998,218**	**$ 713,556**
Total All	**$ 440,738**	**$ 314,596**	**$ 263,754**	**$ 266,019**	**$ 169,396**	**$ 89,081**	**$ 78,193**	**$ 86,800**	**$ 107,775**	**$ 182,311**	**$ 262,189**	**$ 450,922**	**$ 2,711,773**	**$ 1,998,218**	**$ 713,556**

TAILBLOCK

2016 Calendar BF Volume Tailblock Normal

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	965,953	883,947	727,821	387,776	231,886	155,267	100,230	99,646	138,427	287,420	530,945	803,338	5,312,656	4,299,781	1,012,875
G-42	2,502,043	2,299,923	1,985,024	1,006,188	624,550	488,883	253,889	201,503	324,015	748,779	1,467,397	2,078,457	13,980,652	11,339,031	2,641,620
G-43	1,444,458	1,327,311	1,141,513	778,327	559,125	367,625	229,360	237,106	331,644	665,088	934,267	1,159,103	9,174,928	6,784,979	2,389,949
G-51	150,112	132,824	113,944	88,653	72,281	55,810	51,871	52,535	57,537	82,913	103,698	145,229	1,107,407	734,460	372,948
G-52	363,644	411,484	347,613	269,775	221,377	160,411	151,569	174,637	164,964	243,856	321,905	393,862	3,225,097	2,108,282	1,116,814
G-53	1,107,872	928,766	811,257	727,154	661,227	585,930	548,876	609,750	651,872	818,633	836,065	1,042,513	9,329,915	5,453,627	3,876,288
G-54	1,485,034	994,237	748,769	983,011	955,091	1,151,696	1,425,253	1,572,860	1,675,379	1,917,421	1,645,731	1,729,022	16,283,504	7,585,805	8,697,700
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**8,019,116**	**6,978,492**	**5,875,942**	**4,240,883**	**3,325,537**	**2,965,623**	**2,761,049**	**2,948,037**	**3,343,838**	**4,764,110**	**5,840,009**	**7,351,524**	**58,414,159**	**38,305,965**	**20,108,194**
Total All	**8,019,116**	**6,978,492**	**5,875,942**	**4,240,883**	**3,325,537**	**2,965,623**	**2,761,049**	**2,948,037**	**3,343,838**	**4,764,110**	**5,840,009**	**7,351,524**	**58,414,159**	**38,305,965**	**20,108,194**

7/1/2016 Tailblock Charge

	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
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Tailblock Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 257,233	$ 235,395	$ 193,819	$ 103,265	$ 61,751	$ 41,348	$ 26,691	$ 26,536	$ 36,863	$ 76,540	$ 141,391	$ 213,929	$ 1,414,760	$ 1,145,032	$ 269,729
G-42	$ 600,991	$ 552,442	$ 476,803	$ 241,686	$ 150,017	$ 117,430	$ 60,984	$ 48,401	$ 77,829	$ 179,857	$ 352,469	$ 499,245	$ 3,358,153	$ 2,723,635	$ 634,517
G-43	$ 320,092	$ 294,132	$ 252,959	$ 172,477	$ 56,639	$ 37,240	$ 23,234	$ 24,019	$ 33,596	$ 67,373	$ 207,034	$ 256,857	$ 1,745,653	$ 1,503,551	$ 242,102
G-51	$ 23,312	$ 20,628	$ 17,696	$ 13,768	$ 11,225	$ 8,667	$ 8,056	$ 8,159	$ 8,935	$ 12,876	$ 16,104	$ 22,554	$ 171,980	$ 114,062	$ 57,919
G-52	$ 49,710	$ 56,250	$ 47,519	$ 36,878	$ 18,706	$ 13,555	$ 12,808	$ 14,757	$ 13,939	$ 20,606	$ 44,004	$ 53,841	$ 382,573	$ 288,202	$ 94,371
G-53	$ 158,869	$ 133,185	$ 116,334	$ 104,274	$ 45,492	$ 40,312	$ 37,763	$ 41,951	$ 44,849	$ 56,322	$ 119,892	$ 149,496	$ 1,048,739	$ 782,050	$ 266,689
G-54	$ 81,231	$ 54,385	$ 40,958	$ 53,771	$ 28,366	$ 34,205	$ 42,330	$ 46,714	$ 49,759	$ 56,947	$ 90,022	$ 94,578	$ 673,265	$ 414,944	$ 258,322
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,491,439**	**$ 1,346,416**	**$ 1,146,087**	**$ 726,119**	**$ 372,198**	**$ 292,757**	**$ 211,865**	**$ 210,536**	**$ 265,770**	**$ 470,522**	**$ 970,915**	**$ 1,290,500**	**$ 8,795,123**	**$ 6,971,476**	**$ 1,823,647**
Total All	**$ 1,491,439**	**$ 1,346,416**	**$ 1,146,087**	**$ 726,119**	**$ 372,198**	**$ 292,757**	**$ 211,865**	**$ 210,536**	**$ 265,770**	**$ 470,522**	**$ 970,915**	**$ 1,290,500**	**$ 8,795,123**	**$ 6,971,476**	**$ 1,823,647**

HEADBLOCK + TAILBLOCK

2016 Calendar BF Volume Headblock + Tailblock Normal

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	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	4,004,033	2,250,389	1,385,529	981,720	982,853	1,285,877	2,696,818	5,233,512	8,479,547	52,924,697	43,341,510	9,583,186
R-4	750,035	674,010	587,612	392,888	211,564	101,491	69,992	71,357	81,344	170,311	338,840	590,824	4,040,268	3,334,209	706,059
Total Resid.	**10,822,996**	**9,349,928**	**7,725,890**	**4,450,952**	**2,505,285**	**1,522,336**	**1,079,599**	**1,081,281**	**1,397,195**	**2,914,236**	**5,637,078**	**9,162,922**	**57,649,698**	**47,149,766**	**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	4,210,942	2,542,339	1,551,860	964,199	605,846	593,131	849,418	1,789,251	3,252,740	5,102,099	32,452,491	26,098,785	6,353,706
G-43	1,754,428	1,573,383	1,338,519	897,792	633,869	395,534	252,071	262,751	358,054	729,984	1,074,304	1,434,909	10,705,597	8,073,335	2,632,262
G-51	532,835	457,451	385,314	291,780	235,740	188,075	177,447	184,064	196,442	280,012	341,941	488,917	3,760,019	2,498,238	1,261,781
G-52	843,624	773,027	698,651	572,988	484,159	391,571	389,173	414,469	420,288	598,527	700,175	863,597	7,150,251	4,452,063	2,698,187
G-53	1,198,303	991,546	897,306	786,200	689,286	607,778	564,455	626,112	674,060	851,962	881,321	1,115,925	9,884,254	5,870,602	4,013,652
G-54	1,654,674	1,142,497	891,409	1,094,537	1,032,381	1,195,118	1,456,169	1,603,201	1,705,987	1,959,894	1,694,278	1,829,614	17,259,760	8,307,009	8,952,751
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**16,119,197**	**13,693,379**	**11,338,657**	**7,762,372**	**5,457,618**	**4,180,692**	**3,719,449**	**3,958,149**	**4,592,837**	**7,107,921**	**9,908,502**	**14,273,192**	**102,111,965**	**73,095,298**	**29,016,667**
Total All	**26,942,193**	**23,043,306**	**19,064,546**	**12,213,324**	**7,962,903**	**5,703,028**	**4,799,048**	**5,039,431**	**5,990,032**	**10,022,157**	**15,545,581**	**23,436,114**	**159,761,663**	**120,245,064**	**39,516,599**

2016 Calendar BF Volume Headblock + Tailblock Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 3,302,528	$ 2,796,465	$ 2,361,292	$ 1,360,661	$ 754,012	$ 459,039	$ 331,493	$ 334,095	$ 438,455	$ 890,997	$ 1,700,915	$ 2,861,202	$ 17,591,156	$ 14,383,064	$ 3,208,092
R-4	$ 100,155	$ 88,621	$ 79,070	$ 53,495	$ 28,455	$ 13,424	$ 9,474	$ 9,746	$ 11,149	$ 22,715	$ 44,134	$ 80,442	$ 540,879	$ 445,916	$ 94,962
Total Resid.	**$ 3,422,813**	**$ 2,902,907**	**$ 2,455,431**	**$ 1,425,060**	**$ 791,211**	**$ 479,590**	**$ 346,595**	**$ 349,304**	**$ 455,653**	**$ 923,218**	**$ 1,758,111**	**$ 2,960,321**	**$ 18,270,214**	**$ 14,924,643**	**$ 3,345,571**
G-41	$ 1,244,056	$ 1,065,056	$ 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	$ 909,355
G-42	$ 1,654,660	$ 1,385,145	$ 1,147,120	$ 744,896	$ 452,623	$ 272,954	$ 177,768	$ 177,026	$ 253,101	$ 516,419	$ 914,625	$ 1,465,245	$ 9,161,582	$ 7,311,691	$ 1,849,891
G-43	$ 388,781	$ 348,662	$ 296,616	$ 198,951	$ 64,211	$ 40,068	$ 25,535	$ 26,617	$ 36,271	$ 73,947	$ 238,066	$ 317,976	$ 2,055,699	$ 1,789,051	$ 266,648
G-51	$ 92,711	$ 78,411	$ 65,959	$ 51,701	$ 42,080	$ 33,960	$ 32,303	$ 33,571	$ 35,675	$ 50,909	$ 61,304	$ 86,164	$ 664,748	$ 436,251	$ 228,497
G-52	$ 139,476	$ 125,095	$ 110,943	$ 94,525	$ 54,865	$ 46,273	$ 46,880	$ 49,375	$ 50,722	$ 71,086	$ 117,210	$ 142,203	$ 1,048,651	$ 729,451	$ 319,199
G-53	$ 171,837	$ 142,188	$ 128,674	$ 112,741	$ 47,423	$ 41,815	$ 38,834	$ 43,076	$ 46,375	$ 58,615	$ 126,381	$ 160,024	$ 1,117,984	$ 841,844	$ 276,139
G-54	$ 90,511	$ 62,495	$ 48,760	$ 59,871	$ 30,662	$ 35,495	$ 43,248	$ 47,615	$ 50,668	$ 58,209	$ 92,677	$ 100,080	$ 720,290	$ 454,393	$ 265,897
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 3,782,031**	**$ 3,207,050**	**$ 2,640,664**	**$ 1,744,001**	**$ 944,058**	**$ 595,811**	**$ 444,270**	**$ 457,381**	**$ 585,136**	**$ 1,088,972**	**$ 2,122,625**	**$ 3,305,697**	**$ 20,917,696**	**$ 16,802,069**	**$ 4,115,627**
Total All	**$ 7,204,844**	**$ 6,109,958**	**$ 5,096,096**	**$ 3,169,060**	**$ 1,735,269**	**$ 1,075,401**	**$ 790,865**	**$ 806,685**	**$ 1,040,789**	**$ 2,012,189**	**$ 3,880,736**	**$ 6,266,017**	**$ 39,187,910**	**$ 31,726,712**	**$ 7,461,198**

TOTAL REVENUE

2016 Calendar BF Base Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 67,617	$ 61,512	$ 61,717	$ 58,482	$ 55,176	$ 52,190	$ 51,919	$ 49,395	$ 54,704	$ 58,426	$ 58,337	$ 65,007	$ 694,481	$ 372,671	$ 321,810
R-3	$ 4,904,948	$ 4,300,231	$ 3,956,118	$ 2,937,625	$ 2,308,037	$ 1,996,328	$ 1,895,584	$ 1,821,783	$ 2,087,091	$ 2,530,135	$ 3,216,025	$ 4,372,665	$ 36,326,571	$ 23,687,613	$12,638,958
R-4	$ 156,629	$ 147,714	$ 124,159	$ 97,172	$ 71,448	$ 55,213	$ 51,539	$ 50,840	$ 59,941	$ 75,963	$ 96,467	$ 131,561	$ 1,118,646	$ 753,702	$ 364,944
Total Resid.	**$ 5,129,194**	**$ 4,509,458**	**$ 4,141,994**	**$ 3,093,279**	**$ 2,434,661**	**$ 2,103,731**	**$ 1,999,041**	**$ 1,922,019**	**$ 2,201,736**	**$ 2,664,524**	**$ 3,370,829**	**$ 4,569,233**	**$ 38,139,698**	**$ 24,813,986**	**$13,325,712**
G-41	$ 1,659,779	$ 1,485,541	$ 1,253,577	$ 869,452	$ 654,149	$ 509,325	$ 472,399	$ 460,897	$ 547,024	$ 695,171	$ 975,536	$ 1,434,132	$ 11,016,982	$ 7,678,016	$ 3,338,965
G-42	$ 1,899,376	$ 1,631,354	$ 1,396,030	$ 981,686	$ 698,113	$ 509,264	$ 417,710	$ 413,117	$ 510,327	$ 772,733	$ 1,150,886	$ 1,703,586	$ 12,084,183	$ 8,762,918	$ 3,321,265
G-43	$ 418,957	$ 380,145	$ 326,895	$ 228,566	$ 93,494	$ 68,791	$ 56,333	$ 55,049	$ 66,301	$ 106,115	$ 269,424	$ 348,629	$ 2,418,701	$ 1,972,617	$ 446,084
G-51	$ 155,262	$ 138,038	$ 127,649	$ 111,146	$ 102,195	$ 92,147	$ 92,125	$ 90,033	$ 98,955	$ 116,564	$ 121,514	$ 145,800	$ 1,391,427	$ 799,409	$ 592,018
G-52	$ 185,128	$ 169,770	$ 156,377	$ 139,563	$ 99,390	$ 89,845	$ 91,274	$ 91,854	$ 98,158	$ 117,938	$ 160,593	$ 185,853	$ 1,585,741	$ 997,283	$ 588,458
G-53	$ 193,130	$ 161,794	$ 150,694	$ 133,480	$ 67,563	$ 63,494	$ 59,338	$ 63,901	$ 67,221	$ 85,996	$ 148,700	$ 180,762	$ 1,376,073	$ 968,561	$ 407,512
G-54	$ 108,109	$ 80,371	$ 64,885	$ 79,862	$ 49,115	$ 53,329	$ 59,865	$ 66,004	$ 68,075	$ 76,833	$ 108,097	$ 116,932	$ 931,478	$ 558,257	$ 373,221
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 4,619,741**	**$ 4,047,013**	**$ 3,476,107**	**$ 2,543,756**	**$ 1,764,019**	**$ 1,386,194**	**$ 1,249,044**	**$ 1,240,855**	**$ 1,456,061**	**$ 1,971,350**	**$ 2,934,750**	**$ 4,115,694**	**$ 30,804,584**	**$ 21,737,061**	**$ 9,067,523**
Total All	**$ 9,748,934**	**$ 8,556,471**	**$ 7,618,101**	**$ 5,637,035**	**$ 4,198,680**	**$ 3,489,925**	**$ 3,248,085**	**$ 3,162,874**	**$ 3,657,797**	**$ 4,635,875**	**$ 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 Total	Sales Winter	Sales Summer
R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	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	4,004,033	2,250,389	1,385,529	981,720	982,853	1,285,877	2,696,818	5,233,512	8,479,547	52,924,697	43,341,510	9,583,186
R-4	750,035	674,010	587,612	392,888	211,564	101,491	69,992	71,357	81,344	170,311	338,840	590,824	4,040,268	3,334,209	706,059
Total Resid.	**10,822,996**	**9,349,928**	**7,725,890**	**4,450,952**	**2,505,285**	**1,522,336**	**1,079,599**	**1,081,281**	**1,397,195**	**2,914,236**	**5,637,078**	**9,162,922**	**57,649,698**	**47,149,766**	**10,499,933**
G-41	3,105,206	2,694,722	2,104,180	1,103,061	548,894	269,020	161,002	160,417	232,256	578,978	1,366,456	2,483,909	14,808,101	12,857,534	1,950,567
G-42	2,497,958	2,107,750	1,671,096	982,832	575,831	304,833	217,399	234,915	317,194	666,990	1,251,056	2,065,282	12,893,136	10,575,972	2,317,163
G-43	309,969	246,072	197,006	119,466	74,743	27,908	22,711	25,644	26,410	64,896	140,037	275,806	1,530,669	1,288,356	242,313
G-51	354,598	304,004	252,861	182,730	146,143	114,599	108,038	113,590	119,347	169,750	211,325	313,886	2,390,873	1,619,405	771,468
G-52	260,666	222,149	225,544	168,914	135,879	111,585	101,064	103,256	114,631	163,342	198,996	282,653	2,088,680	1,358,922	729,757
G-53	90,431	62,780	86,049	59,046	28,059	21,848	15,579	16,361	22,188	33,329	45,255	73,412	554,339	416,974	137,364
G-54	169,640	148,260	142,640	111,526	77,290	43,422	30,916	30,342	30,609	42,473	48,546	100,592	976,255	721,204	255,051
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**6,788,469**	**5,785,737**	**4,679,376**	**2,727,575**	**1,586,839**	**893,216**	**656,709**	**684,526**	**862,635**	**1,719,758**	**3,261,672**	**5,595,540**	**35,242,052**	**28,838,368**	**6,403,684**
Total All	**17,611,465**	**15,135,664**	**12,405,265**	**7,178,527**	**4,092,124**	**2,415,553**	**1,736,308**	**1,765,808**	**2,259,830**	**4,633,994**	**8,898,750**	**14,758,462**	**92,891,750**	**75,988,134**	**16,903,616**

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	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 3,302,528	$ 2,796,465	$ 2,361,292	$ 1,360,661	$ 754,012	$ 459,039	$ 331,493	$ 334,095	$ 438,455	$ 890,997	$ 1,700,915	$ 2,861,202	$ 17,591,156	$ 14,383,064	$ 3,208,092
R-4	$ 100,155	$ 88,621	$ 79,070	$ 53,495	$ 28,455	$ 13,424	$ 9,474	$ 9,746	$ 11,149	$ 22,715	$ 44,134	$ 80,442	$ 540,879	$ 445,916	$ 94,962
Total Resid.	**$ 3,422,813**	**$ 2,902,907**	**$ 2,455,431**	**$ 1,425,060**	**$ 791,211**	**$ 479,590**	**$ 346,595**	**$ 349,304**	**$ 455,653**	**$ 923,218**	**$ 1,758,111**	**$ 2,960,321**	**$ 18,270,214**	**$ 14,924,643**	**$ 3,345,571**
G-41	$ 928,597	$ 788,637	$ 615,265	$ 343,992	$ 170,800	$ 78,297	$ 47,834	$ 47,872	$ 68,362	$ 170,601	$ 404,667	$ 760,251	$ 4,425,173	$ 3,841,408	$ 583,766
G-42	$ 722,881	$ 592,664	$ 470,249	$ 303,683	$ 175,862	$ 94,049	$ 68,263	$ 72,115	$ 100,192	$ 201,885	$ 369,493	$ 620,415	$ 3,791,749	$ 3,079,384	$ 712,365
G-43	$ 68,689	$ 54,529	$ 43,657	$ 26,474	$ 7,572	$ 2,827	$ 2,301	$ 2,598	$ 2,675	$ 6,574	$ 31,032	$ 61,119	$ 310,046	$ 285,500	$ 24,546
G-51	$ 62,677	$ 52,855	$ 43,840	$ 33,059	$ 26,716	$ 21,070	$ 20,056	$ 21,125	$ 22,065	$ 31,496	$ 38,766	$ 56,487	$ 430,212	$ 287,684	$ 142,528
G-52	$ 44,762	$ 40,241	$ 37,673	$ 30,089	$ 17,288	$ 14,937	$ 13,769	$ 14,309	$ 15,861	$ 22,030	$ 36,418	$ 49,973	$ 337,349	$ 239,156	$ 98,193
G-53	$ 12,968	$ 9,003	$ 12,339	$ 8,467	$ 1,930	$ 1,503	$ 1,072	$ 1,126	$ 1,527	$ 2,293	$ 6,490	$ 10,527	$ 69,245	$ 59,794	$ 9,451
G-54	$ 9,279	$ 8,110	$ 7,802	$ 6,100	$ 2,296	$ 1,290	$ 918	$ 901	$ 909	$ 1,261	$ 2,655	$ 5,502	$ 47,025	$ 39,450	$ 7,575
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,849,855**	**$ 1,546,038**	**$ 1,230,824**	**$ 751,863**	**$ 402,464**	**$ 213,973**	**$ 154,211**	**$ 160,045**	**$ 211,592**	**$ 436,140**	**$ 889,521**	**$ 1,564,274**	**$ 9,410,799**	**$ 7,832,375**	**$ 1,578,424**
Total All	**$ 5,272,668**	**$ 4,448,945**	**$ 3,686,255**	**$ 2,176,923**	**$ 1,193,675**	**$ 693,563**	**$ 500,806**	**$ 509,349**	**$ 667,244**	**$ 1,359,357**	**$ 2,647,632**	**$ 4,524,595**	**$ 27,681,013**	**$ 22,757,018**	**$ 4,923,995**

TOTAL REVENUE

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	$ 54,704	$ 58,426	$ 58,337	$ 65,007	$ 694,481	$ 372,671	$ 321,810
R-3	$ 4,904,948	$ 4,300,231	$ 3,956,118	$ 2,937,625	$ 2,308,037	$ 1,996,328	$ 1,895,584	$ 1,821,783	$ 2,087,091	$ 2,530,135	$ 3,216,025	$ 4,372,665	$ 36,326,571	$ 23,687,613	$ 12,638,958
R-4	$ 156,629	$ 147,714	$ 124,159	$ 97,172	$ 71,448	$ 55,213	$ 51,539	$ 50,840	$ 59,941	$ 75,963	$ 96,467	$ 131,561	$ 1,118,646	$ 753,702	$ 364,944
Total Resid.	**$ 5,129,194**	**$ 4,509,458**	**$ 4,141,994**	**$ 3,093,279**	**$ 2,434,661**	**$ 2,103,731**	**$ 1,999,041**	**$ 1,922,019**	**$ 2,201,736**	**$ 2,664,524**	**$ 3,370,829**	**$ 4,569,233**	**$ 38,139,698**	**$ 24,813,986**	**$ 13,325,712**
G-41	$ 1,283,766	$ 1,149,211	$ 965,037	$ 673,466	$ 512,001	$ 403,423	$ 380,667	$ 372,862	$ 439,850	$ 544,831	$ 751,200	$ 1,101,364	$ 8,577,676	$ 5,924,043	$ 2,653,633
G-42	$ 853,361	$ 725,668	$ 603,409	$ 428,050	$ 307,353	$ 219,585	$ 195,899	$ 202,122	$ 238,096	$ 344,016	$ 498,167	$ 748,699	$ 5,364,425	$ 3,857,354	$ 1,507,071
G-43	$ 78,900	$ 66,733	$ 54,656	$ 37,328	$ 17,575	$ 12,312	$ 14,379	$ 11,397	$ 13,280	$ 18,673	$ 42,509	$ 73,031	$ 440,773	$ 353,157	$ 87,617
G-51	$ 110,869	$ 99,028	$ 91,868	$ 79,038	$ 73,809	$ 66,236	$ 66,314	$ 65,197	$ 71,100	$ 83,144	$ 85,797	$ 102,641	$ 995,040	$ 569,241	$ 425,800
G-52	$ 66,094	$ 60,557	$ 58,729	$ 50,966	$ 37,004	$ 34,170	$ 33,470	$ 33,677	$ 37,415	$ 44,053	$ 56,366	$ 70,599	$ 583,100	$ 363,310	$ 219,790
G-53	$ 16,983	$ 12,655	$ 16,547	$ 12,397	$ 5,818	$ 5,348	$ 4,874	$ 4,778	$ 5,691	$ 7,184	$ 10,932	$ 14,457	$ 117,663	$ 83,971	$ 33,692
G-54	$ 12,099	$ 11,228	$ 11,220	$ 9,475	$ 4,218	$ 3,255	$ 2,178	$ 3,400	$ 2,938	$ 4,636	$ 5,945	$ 8,685	$ 79,275	$ 58,651	$ 20,625
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 2,422,072**	**$ 2,125,080**	**$ 1,801,465**	**$ 1,290,720**	**$ 957,777**	**$ 744,327**	**$ 697,781**	**$ 693,433**	**$ 808,371**	**$ 1,046,537**	**$ 1,450,916**	**$ 2,119,475**	**$ 16,157,954**	**$ 11,209,727**	**$ 4,948,227**
Total All	**$ 7,551,266**	**$ 6,634,538**	**$ 5,943,459**	**$ 4,383,999**	**$ 3,392,438**	**$ 2,848,058**	**$ 2,696,822**	**$ 2,615,451**	**$ 3,010,107**	**$ 3,711,062**	**$ 4,821,745**	**$ 6,688,708**	**$ 54,297,652**	**$ 36,023,714**	**$ 18,273,938**

HEADBLOCK + TAILBLOCK

2016 Calendar BF Volume Headblock + Tailblock Normal

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	1,112,800	987,413	812,335	473,675	281,429	169,396	113,286	114,003	156,331	319,314	597,287	954,222	6,091,492	4,937,732	1,153,760
G-42	3,419,368	2,965,590	2,539,847	1,559,507	976,030	659,365	388,447	358,216	532,224	1,122,261	2,001,684	3,036,817	19,559,356	15,522,813	4,036,543
G-43	1,444,458	1,327,311	1,141,513	778,327	559,125	367,625	229,360	237,106	331,644	665,088	934,267	1,159,103	9,174,928	6,784,979	2,389,949
G-51	178,237	153,446	132,453	109,050	89,597	73,476	69,409	70,474	77,095	110,263	130,616	175,032	1,369,146	878,833	490,314
G-52	582,958	550,878	473,108	404,074	348,280	279,986	288,109	311,214	305,657	435,184	501,179	580,944	5,061,571	3,093,141	1,968,430
G-53	1,107,872	928,766	811,257	727,154	661,227	585,930	548,876	609,750	651,872	818,633	836,065	1,042,513	9,329,915	5,453,627	3,876,288
G-54	1,485,034	994,237	748,769	983,011	955,091	1,151,696	1,425,253	1,572,860	1,675,379	1,917,421	1,645,731	1,729,022	16,283,504	7,585,805	8,697,700
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**9,330,728**	**7,907,642**	**6,659,281**	**5,034,797**	**3,870,779**	**3,287,475**	**3,062,740**	**3,273,623**	**3,730,202**	**5,388,163**	**6,646,830**	**8,677,652**	**66,869,913**	**44,256,930**	**22,612,983**
Total All	**9,330,728**	**7,907,642**	**6,659,281**	**5,034,797**	**3,870,779**	**3,287,475**	**3,062,740**	**3,273,623**	**3,730,202**	**5,388,163**	**6,646,830**	**8,677,652**	**66,869,913**	**44,256,930**	**22,612,983**

2016 Calendar BF Volume Headblock + Tailblock Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 315,458	$ 276,419	$ 227,329	$ 137,324	$ 81,395	$ 46,950	$ 31,868	$ 32,228	$ 43,962	$ 89,186	$ 167,695	$ 273,754	$ 1,723,569	$ 1,397,979	$ 325,589
G-42	$ 931,778	$ 792,481	$ 676,872	$ 441,213	$ 276,760	$ 178,906	$ 109,506	$ 104,912	$ 152,908	$ 314,534	$ 545,133	$ 844,830	$ 5,369,833	$ 4,232,307	$ 1,137,526
G-43	$ 320,092	$ 294,132	$ 252,959	$ 172,477	$ 56,639	$ 37,240	$ 23,234	$ 24,019	$ 33,596	$ 67,373	$ 207,034	$ 256,857	$ 1,745,653	$ 1,503,551	$ 242,102
G-51	$ 30,034	$ 25,556	$ 22,119	$ 18,643	$ 15,364	$ 12,889	$ 12,247	$ 12,446	$ 13,610	$ 19,413	$ 22,538	$ 29,677	$ 234,536	$ 148,567	$ 85,969
G-52	$ 94,713	$ 84,854	$ 73,270	$ 64,436	$ 37,577	$ 31,336	$ 33,111	$ 35,066	$ 34,861	$ 49,056	$ 80,791	$ 92,230	$ 711,301	$ 490,295	$ 221,006
G-53	$ 158,869	$ 133,185	$ 116,334	$ 104,274	$ 45,492	$ 40,312	$ 37,763	$ 41,951	$ 44,849	$ 56,322	$ 119,892	$ 149,496	$ 1,048,739	$ 782,050	$ 266,689
G-54	$ 81,231	$ 54,385	$ 40,958	$ 53,771	$ 28,366	$ 34,205	$ 42,330	$ 46,714	$ 49,759	$ 56,947	$ 90,022	$ 94,578	$ 673,265	$ 414,944	$ 258,322
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,932,176**	**$ 1,661,012**	**$ 1,409,841**	**$ 992,138**	**$ 541,594**	**$ 381,838**	**$ 290,059**	**$ 297,336**	**$ 373,544**	**$ 652,832**	**$ 1,233,104**	**$ 1,741,422**	**$ 11,506,897**	**$ 8,969,693**	**$ 2,537,203**
Total All	**$ 1,932,176**	**$ 1,661,012**	**$ 1,409,841**	**$ 992,138**	**$ 541,594**	**$ 381,838**	**$ 290,059**	**$ 297,336**	**$ 373,544**	**$ 652,832**	**$ 1,233,104**	**$ 1,741,422**	**$ 11,506,897**	**$ 8,969,693**	**$ 2,537,203**

TOTAL REVENUE

2016 Calendar BF Base Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 376,013	$ 336,330	$ 288,539	$ 195,986	$ 142,148	$ 105,903	$ 91,732	$ 88,036	$ 107,174	$ 150,340	$ 224,336	$ 332,768	$ 2,439,305	$ 1,753,973	$ 685,332
G-42	$ 1,046,014	$ 905,687	$ 792,622	$ 553,636	$ 390,760	$ 289,678	$ 221,812	$ 210,995	$ 272,232	$ 428,718	$ 652,718	$ 954,887	$ 6,719,758	$ 4,905,564	$ 1,814,194
G-43	$ 340,057	$ 313,412	$ 272,239	$ 191,238	$ 75,919	$ 56,479	$ 41,954	$ 43,652	$ 53,021	$ 87,442	$ 226,915	$ 275,598	$ 1,977,928	$ 1,619,460	$ 358,467
G-51	$ 44,392	$ 39,010	$ 35,781	$ 32,108	$ 28,386	$ 25,911	$ 25,811	$ 24,836	$ 27,855	$ 33,420	$ 35,717	$ 43,160	$ 396,386	$ 230,168	$ 166,219
G-52	$ 119,034	$ 109,212	$ 97,649	$ 88,597	$ 62,386	$ 55,675	$ 57,804	$ 58,177	$ 60,743	$ 73,885	$ 104,226	$ 115,254	$ 1,002,641	$ 633,973	$ 368,668
G-53	$ 176,147	$ 149,139	$ 134,147	$ 121,083	$ 61,746	$ 58,146	$ 54,465	$ 59,123	$ 61,529	$ 78,812	$ 137,768	$ 166,305	$ 1,258,410	$ 884,590	$ 373,820
G-54	$ 96,011	$ 69,143	$ 53,666	$ 70,387	$ 44,897	$ 50,074	$ 57,686	$ 62,604	$ 65,137	$ 72,197	$ 102,153	$ 108,247	$ 852,202	$ 499,606	$ 352,596
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 2,197,669**	**$ 1,921,934**	**$ 1,674,642**	**$ 1,253,035**	**$ 806,242**	**$ 641,866**	**$ 551,263**	**$ 547,422**	**$ 647,690**	**$ 924,813**	**$ 1,483,834**	**$ 1,996,219**	**$ 14,646,630**	**$ 10,527,334**	**$ 4,119,297**
Total All	**$ 2,197,669**	**$ 1,921,934**	**$ 1,674,642**	**$ 1,253,035**	**$ 806,242**	**$ 641,866**	**$ 551,263**	**$ 547,422**	**$ 647,690**	**$ 924,813**	**$ 1,483,834**	**$ 1,996,219**	**$ 14,646,630**	**$ 10,527,334**	**$ 4,119,297**

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-1 : RESIDENTIAL NON-HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7162	$0.4368
3	LDAC	$0.0856	
4			
5	Customer charge	$16.88	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.2231	$0.2231
9	Block 2	$0.2231	$0.2231

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7051	$0.4404
3	LDAC	$0.0978	
4			
5	Customer charge	$14.88	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.3085	$0.3085
9	Block 2	$0.3085	$0.3085

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14			Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
15																						
16		0	$16.88	$0.00	$16.88	$16.88	$0.00	$16.88	$14.88	$0.00	$14.88	$14.88	$0.00	$14.88	-$2.00	-11.8%	-$2.00	-11.8%	$0.0000	$0.0000	$0.0000	$0.0000
17		2	$17.33	$1.60	$18.93	$17.33	$1.04	$18.37	$15.50	$1.61	$17.10	$15.50	$1.08	$16.57	-$1.83	-9.7%	-$1.80	-9.8%	$9.4649	$9.1855	$8.5514	$8.2867
18		4	$17.77	$3.21	$20.98	$17.77	$2.09	$19.86	$16.11	$3.21	$19.33	$16.11	$2.15	$18.27	-$1.65	-7.9%	-$1.60	-8.0%	$5.2449	$4.9655	$4.8314	$4.5667
19		6	$18.22	$4.81	$23.03	$18.22	$3.13	$21.35	$16.73	$4.82	$21.55	$16.73	$3.23	$19.96	-$1.48	-6.4%	-$1.39	-6.5%	$3.8382	$3.5588	$3.5914	$3.3267
20		8	$18.66	$6.41	$25.08	$18.66	$4.18	$22.84	$17.35	$6.42	$23.77	$17.35	$4.31	$21.65	-$1.31	-5.2%	-$1.19	-5.2%	$3.1349	$2.8555	$2.9714	$2.7067
21		10	$19.11	$8.02	$27.13	$19.11	$5.22	$24.34	$17.96	$8.03	$25.99	$17.96	$5.38	$23.35	-$1.14	-4.2%	-$0.99	-4.1%	$2.7129	$2.4335	$2.5994	$2.3347
22		15	$20.23	$12.03	$32.25	$20.23	$7.84	$28.06	$19.51	$12.04	$31.55	$19.51	$8.07	$27.58	-$0.70	-2.2%	-$0.48	-1.7%	$2.1502	$1.8708	$2.1034	$1.8387
23		20	$21.34	$16.04	$37.38	$21.34	$10.45	$31.79	$21.05	$16.06	$37.11	$21.05	$10.76	$31.81	-$0.27	-0.7%	$0.02	0.1%	$1.8689	$1.5895	$1.8554	$1.5907
24		25	$22.46	$20.05	$42.50	$22.46	$13.06	$35.52	$22.59	$20.07	$42.66	$22.59	$13.46	$36.05	$0.16	0.4%	$0.53	1.5%	$1.7001	$1.4207	$1.7066	$1.4419
25		30	$23.57	$24.05	$47.63	$23.57	$15.67	$39.25	$24.13	$24.09	$48.22	$24.13	$16.15	$40.28	$0.59	1.2%	$1.04	2.6%	$1.5876	$1.3082	$1.6074	$1.3427
26		35	$24.69	$28.06	$52.75	$24.69	$18.28	$42.97	$25.68	$28.10	$53.78	$25.68	$18.84	$44.51	$1.03	1.9%	$1.54	3.6%	$1.5072	$1.2278	$1.5365	$1.2718
27		40	$25.80	$32.07	$57.88	$25.80	$20.90	$46.70	$27.22	$32.12	$59.34	$27.22	$21.53	$48.75	$1.46	2.5%	$2.05	4.4%	$1.4469	$1.1675	$1.4834	$1.2187
28		45	$26.92	$36.08	$63.00	$26.92	$23.51	$50.43	$28.76	$36.13	$64.89	$28.76	$24.22	$52.98	$1.89	3.0%	$2.55	5.1%	$1.4000	$1.1206	$1.4421	$1.1774
29		50	$28.04	$40.09	$68.13	$28.04	$26.12	$54.16	$30.30	$40.15	$70.45	$30.30	$26.91	$57.21	$2.32	3.4%	$3.06	5.6%	$1.3625	$1.0831	$1.4090	$1.1443
30		60	$30.27	$48.11	$78.37	$30.27	$31.34	$61.61	$33.39	$48.17	$81.56	$33.39	$32.29	$65.68	$3.19	4.1%	$4.07	6.6%	$1.3062	$1.0268	$1.3594	$1.0947
31		70	$32.50	$56.13	$88.62	$32.50	$36.57	$69.07	$36.47	$56.20	$92.68	$36.47	$37.68	$74.15	$4.05	4.6%	$5.08	7.4%	$1.2660	$0.9866	$1.3240	$1.0593
32		80	$34.73	$64.14	$98.87	$34.73	$41.79	$76.52	$39.56	$64.23	$103.79	$39.56	$43.06	$82.62	$4.92	5.0%	$6.10	8.0%	$1.2359	$0.9565	$1.2974	$1.0327
33		90	$36.96	$72.16	$109.12	$36.96	$47.02	$83.98	$42.64	$72.26	$114.91	$42.64	$48.44	$91.08	$5.78	5.3%	$7.11	8.5%	$1.2125	$0.9331	$1.2767	$1.0120
34		100	$39.19	$80.18	$119.37	$39.19	$52.24	$91.43	$45.73	$80.29	$126.02	$45.73	$53.82	$99.55	$6.65	5.6%	$8.12	8.9%	$1.1937	$0.9143	$1.2602	$0.9955
35		200	$61.50	$160.36	$221.86	$61.50	$104.48	$165.98	$76.57	$160.58	$237.16	$76.57	$107.64	$184.22	$15.30	6.9%	$18.24	11.0%	$1.1093	$0.8299	$1.1858	$0.9211
36																						
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	8	$18.66	$6.41	$25.08				$17.35	$6.42	$23.77				-$1.31	-5.2%			$3.1349		$2.9714	
39	Winter - 50%	20	$21.34	$16.04	$37.38				$21.05	$16.06	$37.11				-$0.27	-0.7%			$1.8689		$1.8554	
40	Winter - 75%	30	$23.57	$24.05	$47.63				$24.13	$24.09	$48.22				$0.59	1.2%			$1.5876		$1.6074	
41	Summer - 25%	5				$18.00	$2.61	$20.61				$16.42	$2.69	$19.11			-$1.49	-7.3%		$4.1215		$3.8227
42	Summer - 50%	11				$19.33	$5.75	$25.08				$18.27	$5.92	$24.19			-$0.89	-3.5%		$2.2800		$2.1994
43	Summer - 75%	20				$21.34	$10.45	$31.79				$21.05	$10.76	$31.81			$0.02	0.1%		$1.5895		$1.5907

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	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7162	$0.4368
3	LDAC	$0.0856	
4			
5	Customer charge	$24.43	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.3863	$0.3863
9	Block 2	$0.3197	$0.3197

	Proposed Rates	Winter	Summer
	Proposed Rates	Winter	Summer
	Cost of Gas	$0.7051	$0.4404
	LDAC	$0.0978	
	Customer charge	$14.88	
	Sales rate		
	First Block Size	100	20
	Block 1	$0.5042	$0.5042
	Block 2	$0.5042	$0.5042

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
12		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
13		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
14																					
16	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36																					
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 60	$47.61	$48.11	$95.72				$45.13	$48.17	$93.31				-$2.41	-2.5%			$1.5953		$1.5551	
39	Winter - 50% 100	$63.06	$80.18	$143.24				$65.30	$80.29	$145.59				$2.35	1.6%			$1.4324		$1.4559	
40	Winter - 75% 175	$87.04	$140.32	$227.35				$103.12	$140.51	$243.63				$16.27	7.2%			$1.2992		$1.3922	
41	Summer - 25% 12				$29.07	$6.27	$35.33				$20.93	$6.46	$27.39			-$7.95	-22.5%		$2.9445		$2.2824
42	Summer - 50% 20				$32.16	$10.45	$42.60				$24.96	$10.76	$35.73			-$6.88	-16.1%		$2.1302		$1.7864
43	Summer - 75% 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 (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-4 : LOW INCOME RESIDENTIAL HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7162	$0.4368
3	LDAC	$0.0856	
4			
5	Customer charge	$9.77	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.1545	$0.1545
9	Block 2	$0.1278	$0.1278

Proposed Rates	Winter	Summer
Proposed Rates	Winter	Summer
Cost of Gas	$0.7051	$0.4404
LDAC	$0.0978	
Customer charge	$5.95	
Sales rate		
First Block Size	100	20
Block 1	$0.2017	$0.2017
Block 2	$0.2017	$0.2017

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14			Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
15																						
16		0	$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
17		10	$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
18		25	$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
19		50	$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
20		75	$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
21		100	$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
22		125	$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
23		150	$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
24		175	$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
25		200	$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
26		225	$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
27		250	$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
28		275	$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
29		300	$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
30		350	$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
31		400	$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
32		450	$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
33		500	$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
34		750	$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
35		1,000	$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
36																						
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	70	$20.59	$56.13	$76.71				$20.07	$56.20	$76.27				-$0.44	-0.6%			$1.0959		$1.0896	
39	Winter - 50%	100	$25.22	$80.18	$105.40				$26.12	$80.29	$106.41				$1.01	1.0%			$1.0540		$1.0641	
40	Winter - 75%	150	$31.61	$120.27	$151.88				$36.20	$120.44	$156.64				$4.76	3.1%			$1.0125		$1.0443	
41	Summer - 25%	14				$11.93	$7.31	$19.25				$8.78	$7.54	$16.31			-$2.94	-15.3%		$1.3748		$1.1650
42	Summer - 50%	25				$13.50	$13.06	$26.56				$10.99	$13.46	$24.45			-$2.11	-7.9%		$1.0624		$0.9780
43	Summer - 75%	40				$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 (EnergyNorth 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
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7121	$0.4206
3	LDAC	$0.0674	
4			
5	Customer charge	$53.45	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.4383	$0.4383
9	Block 2	$0.2944	$0.2944

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7010	$0.4242
3	LDAC	$0.0796	
4			
5	Customer charge	$52.29	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.4288	$0.4288
9	Block 2	$0.2880	$0.2880

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14			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	$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
18		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
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	70	$84	$55	$139				$82	$55	$137				-$1.75	-1.3%			$1.9814		$1.9564	
39	Winter - 50%	200	$127	$156	$283				$124	$156	$280				-$2.53	-0.9%			$1.4131		$1.4004	
40	Winter - 75%	500	$215	$390	$605				$210	$390	$601				-$4.13	-0.7%			$1.2096		$1.2013	
41	Summer - 25%	0				$53	$0	$53				$52	$0	$52			-$1.16	-2.2%		$0.0000		$0.0000
42	Summer - 50%	8				$57	$4	$61				$56	$4	$60			-$1.11	-1.8%		$7.6076		$7.4693
43	Summer - 75%	45				$70	$22	$92				$68	$23	$91			-$0.80	-0.9%		$2.0341		$2.0164

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth 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	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7121	$0.4206
3	LDAC	$0.0674	
4			
5	Customer charge	$160.36	
6	Sales rate		
7	First Block Size	1000	400
8	Block 1	$0.3986	$0.3986
9	Block 2	$0.2655	$0.2655

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7010	$0.4242
3	LDAC	$0.0796	
4			
5	Customer charge	$156.88	
6	Sales rate		
7	First Block Size	1000	400
8	Block 1	$0.3899	$0.3899
9	Block 2	$0.2597	$0.2597

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
12		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
13		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
14																					
16	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	500	$360	$390	$749	$346	$244	$590	$352	$390	$742	$339	$252	$591	-$7.26	-1.0%	$0.39	0.1%	$1.4988	$1.1807	$1.4843	$1.1815
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36																					
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 1,300	$639	$1,013	$1,652				$625	$1,015	$1,640				-$12.43	-0.8%			$1.2707		$1.2612	
39	Winter - 50% 2,000	$824	$1,559	$2,383				$807	$1,561	$2,368				-$15.68	-0.7%			$1.1917		$1.1839	
40	Winter - 75% 3,500	$1,223	$2,728	$3,951				$1,196	$2,732	$3,928				-$22.65	-0.6%			$1.1288		$1.1224	
41	Summer - 25% 45				$178	$22	$200				$174	$23	$197			-$3.16	-1.6%		$4.4502		$4.3800
42	Summer - 50% 350				$300	$171	$471				$293	$176	$470			-$0.98	-0.2%		$1.3448		$1.3420
43	Summer - 75% 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**	Winter	Summer
1	Cost of Gas	$0.7121	$0.4206
2	LDAC	$0.0674	
3			
4	Customer charge	$688.20	
5	Sales rate		
6	First Block Size	0	0
7	Block 1	$0.2449	$0.1120
8	Block 2	$0.2449	$0.1120

Proposed Rates	Winter	Summer
Cost of Gas	$0.7010	$0.4242
LDAC	$0.0796	
Customer charge	$673.25	
Sales rate		
First Block Size	0	0
Block 1	$0.2396	$0.1095
Block 2	$0.2396	$0.1095

Line		Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Use per	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Month	Base	COG /		Base	COG /		Base	COG /		Base	COG /									
14	(therms)	Rates	LDAC	TOTAL	Rates	LDAC	TOTAL	Rates	LDAC	TOTAL	Rates	LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
16	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 9,000	$2,892	$7,016	$9,908				$2,830	$7,026	$9,855				-$52.38	-0.5%			$1.1009		$1.0950	
39	Winter - 50% 15,000	$4,362	$11,693	$16,054				$4,268	$11,709	$15,977				-$77.33	-0.5%			$1.0703		$1.0651	
40	Winter - 75% 25,000	$6,811	$19,488	$26,298				$6,664	$19,515	$26,179				-$118.93	-0.5%			$1.0519		$1.0472	
41	Summer - 25% 450				$739	$220	$958				$723	$227	$949			-$8.94	-0.9%		$2.1293		$2.1095
42	Summer - 50% 3,500				$1,080	$1,708	$2,788				$1,057	$1,763	$2,820			$31.80	1.1%		$0.7966		$0.8057
43	Summer - 75% 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 (EnergyNorth 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
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
4			
5	Customer charge	$53.45	
6	Sales rate		
7	First Block Size	100	100
8	Block 1	$0.2642	$0.2642
9	Block 2	$0.1717	$0.1717

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7194	$0.4610
3	LDAC	$0.0796	
4			
5	Customer charge	$52.29	
6	Sales rate		
7	First Block Size	100	100
8	Block 1	$0.2584	$0.2584
9	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			
12		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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
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 (EnergyNorth 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	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
4			
5	Customer charge	$160.36	
6	Sales rate		
7	First Block Size	1000	1000
8	Block 1	$0.2268	$0.1644
9	Block 2	$0.1511	$0.0934

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7194	$0.4610
3	LDAC	$0.0796	
4			
5	Customer charge	$156.88	
6	Sales rate		
7	First Block Size	1000	1000
8	Block 1	$0.2219	$0.1608
9	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			
13			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14			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
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
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
5	Customer charge	$708.24	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.1585	$0.0760
9	Block 2	$0.1585	$0.0760

	Proposed Rates	Winter	Summer
2	Cost of Gas	$0.7194	$0.4610
3	LDAC	$0.0796	
5	Customer charge	$692.86	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.1551	$0.0744
9	Block 2	$0.1551	$0.0744

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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

37	**Estimated Bill Percentiles**																					
38	Winter - 25%	10,000	$2,293	$7,979	$10,272				$2,244	$7,990	$10,234				-$38.58	-0.4%			$1.0272		$1.0234	
39	Winter - 50%	15,000	$3,086	$11,969	$15,054				$3,019	$11,985	$15,004				-$50.18	-0.3%			$1.0036		$1.0003	
40	Winter - 75%	30,000	$5,463	$23,937	$29,400				$5,345	$23,970	$29,315				-$84.98	-0.3%			$0.9800		$0.9772	
41	Summer - 25%	5,000				$1,088	$2,624	$3,712				$1,065	$2,703	$3,768			$55.68	1.5%		$0.7424		$0.7536
42	Summer - 50%	15,000				$1,848	$7,872	$9,720				$1,809	$8,109	$9,918			$197.80	2.0%		$0.6480		$0.6612
43	Summer - 75%	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%

Line	Present Rates	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
5	Customer charge	$708.24	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.0605	$0.0328
9	Block 2	$0.0605	$0.0328

	Proposed Rates	Winter	Summer
2	Cost of Gas	$0.7194	$0.4610
3	LDAC	$0.0796	
5	Customer charge	$692.86	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.0591	$0.0321
9	Block 2	$0.0591	$0.0321

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 4,000	$950	$3,192	$4,142				$929	$3,196	$4,126				-$16.32	-0.4%			$1.0355		$1.0314	
39	Winter - 50% 30,000	$2,523	$23,937	$26,460				$2,467	$23,970	$26,438				-$22.43	-0.1%			$0.8820		$0.8813	
40	Winter - 75% 100,000	$6,758	$79,790	$86,548				$6,608	$79,902	$86,509				-$38.87	0.0%			$0.8655		$0.8651	
41	Summer - 25% 15,000				$1,200	$7,872	$9,072				$1,175	$8,109	$9,284			$211.59	2.3%		$0.6048		$0.6189
42	Summer - 50% 50,000				$2,348	$26,240	$28,588				$2,299	$27,031	$29,329			$741.20	2.6%		$0.5718		$0.5866
43	Summer - 75% 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

Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
KEENE DIVISION RATE RESIDENTIAL TO ENERGYNORTH RATE R-1 : RESIDENTIAL NON-HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$1.5352	$0.6281
3			
4			
5	Customer charge	$9.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
9			
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7051	$0.4404
3	LDAC	$0.0978	
4			
5	Customer charge	$14.88	
6	Sales rate		
7	First Block Size	0	0
8			
9			
10	Block 1	$0.3085	$0.3085
11	Block 2	$0.3085	$0.3085
12			

Line		Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
15		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
16	Use per Month	Base			Base			Base	COG /		Base	COG /									
17	(therms)	Rates	COG	TOTAL	Rates	COG	TOTAL	Rates	LDAC	TOTAL	Rates	LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
18																					
19	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
20	2	$11.30	$3.07	$14.37	$11.30	$1.26	$12.56	$15.50	$1.61	$17.10	$15.50	$1.08	$16.57	$2.73	19.0%	$4.01	31.9%	$7.1874	$6.2803	$8.5514	$8.2867
21	4	$13.61	$6.14	$19.75	$13.61	$2.51	$16.12	$16.11	$3.21	$19.33	$16.11	$2.15	$18.27	-$0.42	-2.1%	$2.15	13.3%	$4.9374	$4.0303	$4.8314	$4.5667
22	6	$15.91	$9.21	$25.12	$15.91	$3.77	$19.68	$16.73	$4.82	$21.55	$16.73	$3.23	$19.96	-$3.58	-14.2%	$0.28	1.4%	$4.1874	$3.2803	$3.5914	$3.3267
23	8	$18.22	$12.28	$30.50	$18.22	$5.02	$23.24	$17.35	$6.42	$23.77	$17.35	$4.31	$21.65	-$6.73	-22.1%	-$1.59	-6.8%	$3.8124	$2.9053	$2.9714	$2.7067
24	10	$20.52	$15.35	$35.87	$20.52	$6.28	$26.80	$17.96	$8.03	$25.99	$17.96	$5.38	$23.35	-$9.88	-27.5%	-$3.46	-12.9%	$3.5874	$2.6803	$2.5994	$2.3347
25	15	$26.28	$23.03	$49.31	$26.28	$9.42	$35.70	$19.51	$12.04	$31.55	$19.51	$8.07	$27.58	-$17.76	-36.0%	-$8.12	-22.8%	$3.2874	$2.3803	$2.1034	$1.8387
26	20	$32.04	$30.70	$62.75	$32.04	$12.56	$44.61	$21.05	$16.06	$37.11	$21.05	$10.76	$31.81	-$25.64	-40.9%	-$12.79	-28.7%	$3.1374	$2.2303	$1.8554	$1.5907
27	25	$37.81	$38.38	$76.19	$37.81	$15.70	$53.51	$22.59	$20.07	$42.66	$22.59	$13.46	$36.05	-$33.52	-44.0%	-$17.46	-32.6%	$3.0474	$2.1403	$1.7066	$1.4419
28	30	$43.57	$46.06	$89.62	$43.57	$18.84	$62.41	$24.13	$24.09	$48.22	$24.13	$16.15	$40.28	-$41.40	-46.2%	-$22.13	-35.5%	$2.9874	$2.0803	$1.6074	$1.3427
29	35	$49.33	$53.73	$103.06	$49.33	$21.98	$71.31	$25.68	$28.10	$53.78	$25.68	$18.84	$44.51	-$49.28	-47.8%	-$26.80	-37.6%	$2.9445	$2.0374	$1.5365	$1.2718
30	40	$55.09	$61.41	$116.50	$55.09	$25.12	$80.21	$27.22	$32.12	$59.34	$27.22	$21.53	$48.75	-$57.16	-49.1%	-$31.46	-39.2%	$2.9124	$2.0053	$1.4834	$1.2187
31	45	$60.85	$69.08	$129.93	$60.85	$28.26	$89.11	$28.76	$36.13	$64.89	$28.76	$24.22	$52.98	-$65.04	-50.1%	-$36.13	-40.5%	$2.8874	$1.9803	$1.4421	$1.1774
32	50	$66.61	$76.76	$143.37	$66.61	$31.41	$98.02	$30.30	$40.15	$70.45	$30.30	$26.91	$57.21	-$72.92	-50.9%	-$40.80	-41.6%	$2.8674	$1.9603	$1.4090	$1.1443
33	60	$78.13	$92.11	$170.24	$78.13	$37.69	$115.82	$33.39	$48.17	$81.56	$33.39	$32.29	$65.68	-$88.68	-52.1%	-$50.14	-43.3%	$2.8374	$1.9303	$1.3594	$1.0947
34	70	$89.65	$107.46	$197.12	$89.65	$43.97	$133.62	$36.47	$56.20	$92.68	$36.47	$37.68	$74.15	-$104.44	-53.0%	-$59.47	-44.5%	$2.8160	$1.9089	$1.3240	$1.0593
35	80	$101.18	$122.82	$223.99	$101.18	$50.25	$151.42	$39.56	$64.23	$103.79	$39.56	$43.06	$82.62	-$120.20	-53.7%	-$68.81	-45.4%	$2.7999	$1.8928	$1.2974	$1.0327
36	90	$110.62	$138.17	$248.79	$110.62	$56.53	$167.15	$42.64	$72.26	$114.91	$42.64	$48.44	$91.08	-$133.88	-53.8%	-$76.06	-45.5%	$2.7643	$1.8572	$1.2767	$1.0120
37	100	$120.06	$153.52	$273.58	$120.06	$62.81	$182.87	$45.73	$80.29	$126.02	$45.73	$53.82	$99.55	-$147.56	-53.9%	-$83.32	-45.6%	$2.7358	$1.8287	$1.2602	$0.9955
38	200	$214.48	$307.04	$521.52	$214.48	$125.62	$340.10	$76.57	$160.58	$237.16	$76.57	$107.64	$184.22	-$284.36	-54.5%	-$155.88	-45.8%	$2.6076	$1.7005	$1.1858	$0.9211
39																					
40	**Estimated Bill Percentiles**																				
41	Winter - 25% 8	$18.22	$12.28	$30.50				$17.35	$6.42	$23.77				-$6.73	-22.1%			$3.8124		$2.9714	
42	Winter - 50% 20	$32.04	$30.70	$62.75				$21.05	$16.06	$37.11				-$25.64	-40.9%			$3.1374		$1.8554	
43	Winter - 75% 30	$43.57	$46.06	$89.62				$24.13	$24.09	$48.22				-$41.40	-46.2%			$2.9874		$1.6074	
44	Summer - 25% 5				$14.76	$3.14	$17.90				$16.42	$2.69	$19.11			$1.21	6.8%		$3.5803		$3.8227
45	Summer - 50% 11				$21.67	$6.91	$28.58				$18.27	$5.92	$24.19			-$4.39	-15.4%		$2.5985		$2.1994
46	Summer - 75% 20				$32.04	$12.56	$44.61				$21.05	$10.76	$31.81			-$12.79	-28.7%		$2.2303		$1.5907

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 ENERGYNORTH RATE R-3 : RESIDENTIAL HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$1.5352	$0.6281
3			
4			
5	Customer charge	$9.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
9			
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Proposed Rates	Winter	Summer
Proposed Rates	Winter	Summer
Cost of Gas	$0.7051	$0.4404
LDAC	$0.0978	
Customer charge	$14.88	
Sales rate		
First Block Size	100	20
Block 1	$0.5042	$0.5042
Block 2	$0.5042	$0.5042

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
15			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
16			Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
17																						
18																						
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36		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
37		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
38		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
39																						
40	**Estimated Bill Percentiles**																					
41	Winter - 25%	60	$78.13	$92.11	$170.24				$45.13	$48.17	$93.31				-$76.94	-45.2%			$2.8374		$1.5551	
42	Winter - 50%	100	$120.06	$153.52	$273.58				$65.30	$80.29	$145.59				-$127.99	-46.8%			$2.7358		$1.4559	
43	Winter - 75%	175	$190.88	$268.66	$459.54				$103.12	$140.51	$243.63				-$215.91	-47.0%			$2.6259		$1.3922	
44	Summer - 25%	12				$22.83	$7.54	$30.36				$20.93	$6.46	$27.39			-$2.97	-9.8%		$2.5303		$2.2824
45	Summer - 50%	20				$32.04	$12.56	$44.61				$24.96	$10.76	$35.73			-$8.88	-19.9%		$2.2303		$1.7864
46	Summer - 75%	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
2	Cost of Gas	$1.5352	$0.6281
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Proposed Rates	Winter	Summer
Cost of Gas	$0.7010	$0.4242
LDAC	$0.0796	
Customer charge	$52.29	
Sales rate		
First Block Size	100	20
Block 1	$0.4288	$0.4288
Block 2	$0.2880	$0.2880

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17			Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		600	$541	$921	$1,462	$541	$377	$918	$239	$468	$708	$228	$302	$530	-$754.92	-51.6%	-$388.00	-42.3%	$2.4374	$1.5303	$1.1792	$0.8836
33		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
34		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
35		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
36		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
37		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
38		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
40	**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
2	Cost of Gas	$1.5352	$0.6281
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	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

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17			Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36		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
37		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
38		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
40	**Estimated Bill Percentiles**																					
41	Winter - 25%	1,300	$1,098	$1,996	$3,093				$625	$1,015	$1,640				-$1,453.77	-47.0%			$2.3795		$1.2612	
42	Winter - 50%	2,000	$1,654	$3,070	$4,724				$807	$1,561	$2,368				-$2,356.38	-49.9%			$2.3621		$1.1839	
43	Winter - 75%	3,500	$2,846	$5,373	$8,219				$1,196	$2,732	$3,928				-$4,290.55	-52.2%			$2.3482		$1.1224	
44	Summer - 25%	45				$70	$28	$98				$174	$23	$197			$98.99	100.9%		$2.1803		$4.3800
45	Summer - 50%	350				$343	$220	$563				$293	$176	$470			-$92.81	-16.5%		$1.6072		$1.3420
46	Summer - 75%	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

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$1.5352	$0.6281
3			
4			
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
9			
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7194	$0.4610
3	LDAC	$0.0796	
4			
5	Customer charge	$52.29	
6	Sales rate		
7	First Block Size	100	100
8			
9			
10	Block 1	$0.2584	$0.2584
11	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			
15		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
16		Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
17																					
18																					
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36	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
37	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
38	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
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
2	Cost of Gas	$1.5352	$0.6281
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Proposed Rates	Winter	Summer
Cost of Gas	$0.7194	$0.4610
LDAC	$0.0796	
Customer charge	$156.88	
Sales rate		
First Block Size	1000	1000
Block 1	$0.2219	$0.1608
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			
16			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17			Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36		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
37		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
38		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

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

Winter Season (Jan. - Apr., Nov. - Dec.) / **Summer Season (May - Oct.)**

Residential Non-Heating (R1)

Line No	**PROPOSED**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
5	**average Usage (Therms)**		17	24	27	32	31	23	153	19	14	11	9	9	11	73	226
7	**Winter:**																
8	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28								
9	Headblock	$0.3085	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
10	Tailblock	$0.3085	$5.09	$7.28	$8.44	$9.77	$9.62	$6.98	$47.17								
11	HB Threshold	-															
13	**Summer:**																
14	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
15	Headblock	$0.3085								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
16	Tailblock	$0.3085								$5.90	$4.34	$3.30	$2.81	$2.77	$3.41	$22.54	$69.71
17	HB Threshold	-															
19	Total Base Rate Amount		$19.97	$22.16	$23.32	$24.65	$24.50	$21.86	$136.45	$20.78	$19.22	$18.18	$17.69	$17.65	$18.29	$111.82	$248.27
21	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7346								
22	COG amount - Winter		$10.64	$15.20	$17.62	$25.50	$25.12	$18.24	$112.33								
24	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.5984
25	COG amount - Summer									$5.99	$4.41	$3.36	$2.86	$2.81	$3.46	$22.89	$135.22
27	LDAC	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978
28	LDAC amount		$1.61	$2.31	$2.67	$3.10	$3.05	$2.21	$14.96	$1.87	$1.38	$1.05	$0.89	$0.88	$1.08	$7.15	$22.11
30	**Total Bill**		**$32.22**	**$39.67**	**$43.62**	**$53.25**	**$52.67**	**$42.32**	**$263.74**	**$28.65**	**$25.01**	**$22.59**	**$21.44**	**$21.34**	**$22.84**	**$141.86**	**$405.60**

Winter Season (Jan. - Apr., Nov. - Dec.) / **Summer Season (May - Oct.)**

Residential Non-Heating (R1)

Line No	**CURRENT**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
36	**average Usage (Therms)**		17	24	27	32	31	23	153	19	14	11	9	9	11	73	226
38	**Winter:**																
39	Cust. Chg	$16.88	$16.88	$16.88	$16.88	$16.88	$16.88	$16.88	$101.28								
40	Headblock	$0.2231	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
41	Tailblock	$0.2231	$3.68	$5.26	$6.10	$7.06	$6.96	$5.05	$34.12								
42	HB Threshold	-															
44	**Summer:**																
45	Cust. Chg	$16.88								$16.88	$16.88	$16.88	$16.88	$16.88	$16.88	$101.28	$202.56
46	Headblock	$0.2231								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
47	Tailblock	$0.2231								$4.27	$3.14	$2.39	$2.04	$2.00	$2.47	$16.30	$50.42
48	HB Threshold	-															
50	Total Base Rate Amount		$20.56	$22.14	$22.98	$23.94	$23.84	$21.93	$135.40	$21.15	$20.02	$19.27	$18.92	$18.88	$19.35	$117.58	$252.98
52	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7346								
53	COG amount - Winter		$10.64	$15.20	$17.62	$25.50	$25.12	$18.24	$112.33								
55	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.5984
56	COG amount - Summer									$5.99	$4.41	$3.36	$2.86	$2.81	$3.46	$22.89	$135.22
58	LDAC	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856
59	LDAC amount		$1.41	$2.02	$2.34	$2.71	$2.67	$1.94	$13.09	$1.64	$1.21	$0.92	$0.78	$0.77	$0.95	$6.25	$19.35
61	**Total Bill**		**$32.61**	**$39.37**	**$42.95**	**$52.16**	**$51.63**	**$42.11**	**$260.82**	**$28.78**	**$25.64**	**$23.54**	**$22.55**	**$22.46**	**$23.76**	**$146.73**	**$407.55**
63	**DIFFERENCE:**																
64	**Total Bill**		**($0.39)**	**$0.30**	**$0.67**	**$1.09**	**$1.04**	**$0.21**	**$2.92**	**($0.13)**	**($0.63)**	**($0.95)**	**($1.11)**	**($1.12)**	**($0.92)**	**($4.87)**	**($1.95)**
65	% Change		**-1.19%**	**0.77%**	**1.56%**	**2.09%**	**2.02%**	**0.50%**	**1.12%**	**-0.46%**	**-2.44%**	**-4.06%**	**-4.92%**	**-5.01%**	**-3.88%**	**-3.32%**	**-0.48%**
67	**Base Rate**		($0.59)	$0.01	$0.33	$0.70	$0.66	($0.07)	$1.06	($0.37)	($0.80)	($1.09)	($1.22)	($1.23)	($1.06)	($5.76)	($4.71)
68	% Change		-2.88%	0.06%	1.46%	2.94%	2.78%	-0.30%	0.78%	-1.73%	-3.99%	-5.63%	-6.46%	-6.54%	-5.46%	-4.90%	-1.86%
70	**COG & LDAC**		$0.20	$0.29	$0.33	$0.39	$0.38	$0.28	$1.87	$0.23	$0.17	$0.13	$0.11	$0.11	$0.14	$0.89	$2.76
71	% Change		1.67%	1.67%	1.67%	1.37%	1.37%	1.37%	1.49%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	1.79%

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

Line No			Winter Season (Jan. - Apr., Nov. - Dec.)							Summer Season (May - Oct.)							
72	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
73	**Residential Heating (R3)**																
74	**PROPOSED**																**Total**
75			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
76	**average Usage (Therms)**		51	90	117	141	130	89	618	51	25	16	14	14	22	142	760
77																	
78	**Winter:**																
79	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28								
80	Headblock	$0.5042	$25.67	$45.38	$50.42	$50.42	$50.42	$44.64	$266.95								
81	Tailblock	$0.5042	$0.00	$0.00	$8.77	$20.78	$14.98	$0.00	$44.53								
82	HB Threshold	100															
83																	
84	**Summer:**																
85	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
86	Headblock	$0.5042								$10.08	$10.08	$8.17	$7.11	$7.09	$10.08	$52.61	$319.56
87	Tailblock	$0.5042								$15.59	$2.71	$0.00	$0.00	$0.00	$0.85	$19.15	$63.67
88	HB Threshold	20															
89																	
90	Total Base Rate Amount		$40.55	$60.26	$74.07	$86.08	$80.28	$59.52	$400.76	$40.55	$27.67	$23.05	$21.99	$21.97	$25.81	$161.04	$561.80
91																	
92	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7382								
93	COG amount - Winter		$32.81	$58.01	$75.66	$113.76	$104.50	$71.32	$456.05								
94																	
95	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6587
96	COG amount - Summer									$15.95	$7.95	$5.07	$4.42	$4.40	$6.79	$44.59	$500.64
97																	
98	LDAC	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978
99	LDAC amount		$4.98	$8.80	$11.48	$13.81	$12.69	$8.66	$60.43	$4.98	$2.48	$1.58	$1.38	$1.37	$2.12	$13.92	$74.35
100																	
101	**Total Bill**		**$78.35**	**$127.07**	**$161.21**	**$213.65**	**$197.46**	**$139.49**	**$917.24**	**$61.49**	**$38.11**	**$29.71**	**$27.78**	**$27.75**	**$34.72**	**$219.55**	**$1,136.79**
102																	
103	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
104	**Residential Heating (R3)**																
105	**CURRENT**																**Total**
106			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
107	**average Usage (Therms)**		51	90	117	141	130	89	618	51	25	16	14	14	22	142	760
108																	
109	**Winter:**																
110	Cust. Chg	$24.43	$24.43	$24.43	$24.43	$24.43	$24.43	$24.43	$146.58								
111	Headblock	$0.3863	$19.67	$34.77	$38.63	$38.63	$38.63	$34.20	$204.52								
112	Tailblock	$0.3197	$0.00	$0.00	$5.56	$13.18	$9.50	$0.00	$28.23								
113	HB Threshold	100															
114																	
115	**Summer:**																
116	Cust. Chg	$24.43								$24.43	$24.43	$24.43	$24.43	$24.43	$24.43	$146.58	$293.16
117	Headblock	$0.3863								$7.73	$7.73	$6.26	$5.45	$5.43	$7.73	$40.31	$244.84
118	Tailblock	$0.3197								$9.89	$1.72	$0.00	$0.00	$0.00	$0.54	$12.14	$40.37
119	HB Threshold	20															
120																	
121	Total Base Rate Amount		$44.10	$59.20	$68.62	$76.24	$72.56	$58.63	$379.34	$42.04	$33.87	$30.69	$29.88	$29.86	$32.69	$199.03	$578.37
122																	
123	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7382								
124	COG amount - Winter		$32.81	$58.01	$75.66	$113.76	$104.50	$71.32	$456.05								
125																	
126	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6587
127	COG amount - Summer									$15.95	$7.95	$5.07	$4.42	$4.40	$6.79	$44.59	$500.64
128																	
129	LDAC	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856
130	LDAC amount		$4.36	$7.70	$10.05	$12.09	$11.10	$7.58	$52.88	$4.36	$2.17	$1.39	$1.21	$1.20	$1.86	$12.18	$65.06
131																	
132	**Total Bill**		**$81.27**	**$124.91**	**$154.32**	**$202.08**	**$188.16**	**$137.52**	**$888.27**	**$62.35**	**$44.00**	**$37.15**	**$35.50**	**$35.47**	**$41.34**	**$255.80**	**$1,144.07**
133																	
134	**DIFFERENCE:**																
135	**Total Bill**		**($2.92)**	**$2.16**	**$6.88**	**$11.57**	**$9.31**	**$1.97**	**$28.97**	**($0.86)**	**($5.89)**	**($7.44)**	**($7.72)**	**($7.72)**	**($6.62)**	**($36.25)**	**($7.29)**
136	% Change		**-3.60%**	**1.73%**	**4.46%**	**5.73%**	**4.95%**	**1.43%**	**3.26%**	**-1.39%**	**-13.39%**	**-20.03%**	**-21.74%**	**-21.77%**	**-16.01%**	**-14.17%**	**-0.64%**
137																	
138	**Base Rate**		($3.55)	$1.06	$5.45	$9.84	$7.72	$0.89	$21.42	($1.49)	($6.20)	($7.64)	($7.89)	($7.89)	($6.88)	($37.99)	($16.57)
139	% Change		-8.04%	1.79%	7.94%	12.91%	10.64%	1.51%	5.65%	-3.54%	-18.30%	-24.90%	-26.40%	-26.43%	-21.05%	-19.09%	-2.87%
140																	
141	**COG & LDAC**		$0.62	$1.10	$1.43	$1.73	$1.58	$1.08	$7.55	$0.62	$0.31	$0.20	$0.17	$0.17	$0.26	$1.74	$9.28
142	% Change		1.67%	1.67%	1.67%	1.37%	1.37%	1.37%	1.48%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	1.64%

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

Line No																	
143	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
144	**Low Income Residential Heating (R4)**																
145	**PROPOSED**																
146			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
147	**average Usage (Therms)**		46	81	105	127	122	87	568	58	27	17	14	14	20	150	718
148																	
149	**Winter:**																
150	Cust. Chg	$5.95	$5.95	$5.95	$5.95	$5.95	$5.95	$5.95	$35.71								
151	Headblock	$0.2017	$9.35	$16.26	$20.17	$20.17	$20.17	$17.64	$103.76								
152	Tailblock	$0.2017	$0.00	$0.00	$1.04	$5.37	$4.44	$0.00	$10.85								
153	HB Threshold	100															
154																	
155	**Summer:**																
156	Cust. Chg	$5.95								$5.95	$5.95	$5.95	$5.95	$5.95	$5.95	$35.71	$71.42
157	Headblock	$0.2017								$4.03	$4.03	$3.41	$2.89	$2.82	$4.03	$21.22	$124.98
158	Tailblock	$0.2017								$7.61	$1.35	$0.00	$0.00	$0.00	$0.07	$9.03	$19.88
159	HB Threshold	20															
160																	
161	Total Base Rate Amount		$15.30	$22.21	$27.16	$31.49	$30.56	$23.59	$150.32	$17.59	$11.34	$9.36	$8.84	$8.77	$10.06	$65.96	$216.28
162																	
163	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7398								
164	COG amount - Winter		$29.89	$51.96	$67.78	$101.99	$98.30	$70.47	$420.38								
165																	
166	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6507
167	COG amount - Summer									$18.08	$8.37	$5.29	$4.49	$4.38	$6.38	$46.99	$467.38
168																	
169	LDAC	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978
170	LDAC amount		$4.54	$7.89	$10.29	$12.38	$11.94	$8.56	$55.58	$5.64	$2.61	$1.65	$1.40	$1.37	$1.99	$14.67	$70.26
171																	
172	**Total Bill**		**$49.73**	**$82.05**	**$105.22**	**$145.86**	**$140.80**	**$102.62**	**$626.28**	**$41.32**	**$22.32**	**$16.30**	**$14.74**	**$14.52**	**$18.44**	**$127.63**	**$753.91**
173																	
174	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
175	**Low Income Residential Heating (R4)**																
176	**CURRENT**																
177			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
178	**average Usage (Therms)**		46	81	105	127	122	87	568	58	27	17	14	14	20	150	718
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								$9.77	$9.77	$9.77	$9.77	$9.77	$9.77	$58.62	$117.24
188	Headblock	$0.1545								$3.09	$3.09	$2.61	$2.22	$2.16	$3.09	$16.25	$95.74
189	Tailblock	$0.1278								$4.82	$0.86	$0.00	$0.00	$0.00	$0.05	$5.72	$12.60
190	HB Threshold	20															
191																	
192	Total Base Rate Amount		$16.93	$22.22	$25.88	$28.62	$28.03	$23.28	$144.98	$17.68	$13.72	$12.38	$11.99	$11.93	$12.91	$80.60	$225.58
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)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6507
198	COG amount - Summer									$18.08	$8.37	$5.29	$4.49	$4.38	$6.38	$46.99	$467.38
199																	
200	LDAC	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	0.0856	$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	$4.94	$2.29	$1.45	$1.23	$1.20	$1.74	$12.84	$61.48
202																	
203	**Total Bill**		**$50.79**	**$81.08**	**$102.66**	**$141.45**	**$136.78**	**$101.24**	**$614.00**	**$40.70**	**$24.37**	**$19.12**	**$17.71**	**$17.50**	**$21.03**	**$140.43**	**$754.43**
204																	
205	**DIFFERENCE:**																
206	**Total Bill**		**($1.06)**	**$0.97**	**$2.57**	**$4.41**	**$4.02**	**$1.38**	**$12.28**	**$0.62**	**($2.05)**	**($2.81)**	**($2.97)**	**($2.99)**	**($2.60)**	**($12.80)**	**($0.52)**
207	% Change		**-2.09%**	**1.20%**	**2.50%**	**3.12%**	**2.94%**	**1.36%**	**2.00%**	**1.51%**	**-8.42%**	**-14.73%**	**-16.75%**	**-17.07%**	**-12.35%**	**-9.12%**	**-0.07%**
208																	
209	**Base Rate**		($1.63)	($0.01)	$1.28	$2.87	$2.53	$0.31	$5.34	($0.09)	($2.38)	($3.02)	($3.14)	($3.16)	($2.85)	($14.64)	($9.30)
210	% Change		-9.62%	-0.07%	4.95%	10.01%	9.02%	1.33%	3.68%	-0.50%	-17.34%	-24.40%	-26.21%	-26.48%	-22.06%	-18.16%	-4.12%
211																	
212	**COG & LDAC**		$0.57	$0.98	$1.28	$1.55	$1.49	$1.07	$6.94	$0.70	$0.33	$0.21	$0.18	$0.17	$0.25	$1.83	$8.77
213	% Change		1.67%	1.67%	1.67%	1.37%	1.37%	1.37%	1.48%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	1.66%
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

Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

Line No	**PROPOSED**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
218	**average Usage (Therms)**		119	248	345	430	391	246	1,778	127	53	27	24	23	43	297	2,075
220	**Winter:**																
221	Cust. Chg	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76								
222	Headblock	$0.4288	$42.88	$42.88	$42.88	$42.88	$42.88	$42.88	$257.25								
223	Tailblock	$0.2880	$5.44	$42.64	$70.46	$94.96	$83.81	$41.98	$339.29								
224	HB Threshold	100															
226	**Summer:**																
227	Cust. Chg	$52.29								$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76	$627.52
228	Headblock	$0.4288								$8.58	$8.58	$8.58	$8.58	$8.58	$8.58	$51.45	$308.70
229	Tailblock	$0.2880								$30.87	$9.43	$2.15	$1.05	$0.84	$6.56	$50.91	$390.19
230	HB Threshold	20															
232	Total Base Rate Amount		$100.61	$137.81	$165.63	$190.13	$178.98	$137.15	$910.30	$91.74	$70.29	$63.02	$61.92	$61.71	$67.43	$416.12	$1,326.42
234	COG Rate - (Winter)		$0.6433	$0.6433	$0.6433	$0.8041	$0.8041	$0.8041	$0.7398								
235	COG amount - Winter		$76.48	$159.58	$221.73	$345.59	$314.45	$197.63	$1,315.45								
237	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6781
238	COG amount - Summer									$39.23	$16.26	$8.47	$7.30	$7.07	$13.20	$91.53	$1,406.98
240	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$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	$141.58	$10.13	$4.20	$2.19	$1.88	$1.83	$3.41	$23.63	$165.20
243	**Total Bill**		**$186.55**	**$317.14**	**$414.80**	**$569.94**	**$524.56**	**$354.34**	**$2,367.33**	**$141.09**	**$90.76**	**$73.68**	**$71.11**	**$70.61**	**$84.04**	**$531.27**	**$2,898.60**

245 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

Line No	**CURRENT**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
249	**average Usage (Therms)**		119	248	345	430	391	246	1,778	127	53	27	24	23	43	297	2,075
251	**Winter:**																
252	Cust. Chg	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70								
253	Headblock	$0.4383	$43.83	$43.83	$43.83	$43.83	$43.83	$43.83	$262.98								
254	Tailblock	$0.2944	$5.56	$43.59	$72.03	$97.09	$85.69	$42.92	$346.87								
255	HB Threshold	100															
257	**Summer:**																
258	Cust. Chg	$53.45								$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70	$641.40
259	Headblock	$0.4383								$8.77	$8.77	$8.77	$8.77	$8.77	$8.77	$52.60	$315.58
260	Tailblock	$0.2944								$31.56	$9.64	$2.20	$1.08	$0.86	$6.71	$52.04	$398.92
261	HB Threshold	20															
263	Total Base Rate Amount		$102.84	$140.87	$169.31	$194.37	$182.97	$140.20	$930.55	$93.77	$71.85	$64.42	$63.29	$63.08	$68.93	$425.34	$1,355.89
265	COG Rate - (Winter)		$0.6433	$0.6433	$0.6433	$0.8041	$0.8041	$0.8041	$0.7398								
266	COG amount - Winter		$76.48	$159.58	$221.73	$345.59	$314.45	$197.63	$1,315.45								
268	COG Rate - (Summer)	$0.4206								$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6781
269	COG amount - Summer									$39.23	$16.26	$8.47	$7.30	$7.07	$13.20	$91.53	$1,406.98
271	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$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	$119.85	$8.57	$3.55	$1.85	$1.59	$1.55	$2.88	$20.00	$139.86
274	**Total Bill**		**$187.33**	**$317.17**	**$414.27**	**$568.92**	**$523.77**	**$354.39**	**$2,365.86**	**$141.57**	**$91.67**	**$74.74**	**$72.19**	**$71.69**	**$85.01**	**$536.87**	**$2,902.73**

DIFFERENCE:

Line No		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
277	**Total Bill**	**($0.78)**	**($0.03)**	**$0.52**	**$1.02**	**$0.79**	**($0.05)**	**$1.47**	**($0.48)**	**($0.91)**	**($1.06)**	**($1.08)**	**($1.09)**	**($0.97)**	**($5.60)**	**($4.13)**
278	% Change	**-0.42%**	**-0.01%**	**0.13%**	**0.18%**	**0.15%**	**-0.01%**	**0.06%**	**-0.34%**	**-1.00%**	**-1.42%**	**-1.50%**	**-1.51%**	**-1.14%**	**-1.04%**	**-0.14%**
280	**Base Rate**	($2.23)	($3.06)	($3.69)	($4.23)	($3.99)	($3.05)	($20.25)	($2.04)	($1.56)	($1.40)	($1.37)	($1.37)	($1.49)	($9.22)	($29.48)
281	% Change	-2.17%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%
283	**COG & LDAC**	$1.45	$3.03	$4.21	$5.25	$4.78	$3.00	$21.72	$1.55	$0.64	$0.34	$0.29	$0.28	$0.52	$3.63	$25.35
284	% Change	1.72%	1.72%	1.72%	1.40%	1.40%	1.40%	1.51%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	1.64%

285 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

286 **Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
287	**PROPOSED**																
289	**average Usage (Therms)**		940	1,649	2,259	2,699	2,446	1,639	11,632	1,001	491	269	267	264	437	2,729	14,362
291	**Winter:**																
292	Cust. Chg	$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$941.29								
293	Headblock	$0.3899	$366.64	$389.93	$389.93	$389.93	$389.93	$389.93	$2,316.30								
294	Tailblock	$0.2597	$0.00	$168.47	$327.05	$441.42	$375.63	$165.88	$1,478.44								
295	HB Threshold	1,000															
297	**Summer:**																
298	Cust. Chg	$156.88								$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$941.29	$1,882.57
299	Headblock	$0.3899								$155.97	$155.97	$104.89	$104.16	$102.96	$155.97	$779.93	$3,096.23
300	Tailblock	$0.2597								$156.09	$23.66	$0.00	$0.00	$0.00	$9.61	$189.36	$1,667.80
301	HB Threshold	400															
303	Total Base Rate Amount		$523.52	$715.28	$873.86	$988.23	$922.44	$712.69	$4,736.02	$468.95	$336.52	$261.77	$261.04	$259.84	$322.46	$1,910.58	$6,646.60
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								
308	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6556
309	COG amount - Summer									$308.70	$151.46	$82.96	$82.38	$81.43	$134.77	$841.69	$9,415.68
311	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796
312	LDAC amount		$74.86	$131.25	$179.86	$214.92	$194.75	$130.46	$926.12	$79.69	$39.10	$21.42	$21.27	$21.02	$34.79	$217.29	$1,143.41
314	**Total Bill**		**$1,203.26**	**$1,907.08**	**$2,507.03**	**$3,373.81**	**$3,084.17**	**$2,160.78**	**$14,236.13**	**$857.33**	**$527.07**	**$366.14**	**$364.69**	**$362.30**	**$492.02**	**$2,969.56**	**$17,205.69**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
318	**CURRENT**																
320	**average Usage (Therms)**		940	1,649	2,259	2,699	2,446	1,639	11,632	1,001	491	269	267	264	437	2,729	14,362
322	**Winter:**																
323	Cust. Chg	$160.36	$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	$398.60	$2,367.79								
325	Tailblock	$0.2655	$0.00	$172.20	$334.30	$451.21	$383.96	$169.56	$1,511.24								
326	HB Threshold	1,000															
328	**Summer:**																
329	Cust. Chg	$160.36								$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$962.16	$1,924.32
330	Headblock	$0.3986								$159.44	$159.44	$107.22	$106.48	$105.25	$159.44	$797.27	$3,165.06
331	Tailblock	$0.2655								$159.55	$24.19	$0.00	$0.00	$0.00	$9.82	$193.56	$1,704.80
332	HB Threshold	400															
334	Total Base Rate Amount		$535.15	$731.16	$893.26	$1,010.17	$942.92	$728.52	$4,841.19	$479.35	$343.99	$267.58	$266.84	$265.61	$329.62	$1,952.99	$6,794.18
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								
339	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6556
340	COG amount - Summer									$308.70	$151.46	$82.96	$82.38	$81.43	$134.77	$841.69	$9,415.68
342	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$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	$67.46	$33.10	$18.13	$18.00	$17.80	$29.45	$183.95	$967.97
345	**Total Bill**		**$1,203.40**	**$1,902.83**	**$2,498.83**	**$3,362.77**	**$3,074.77**	**$2,156.59**	**$14,199.20**	**$855.51**	**$528.54**	**$368.67**	**$367.22**	**$364.84**	**$493.84**	**$2,978.63**	**$17,177.83**
347	**DIFFERENCE:**																
348	**Total Bill**		**($0.14)**	**$4.25**	**$8.19**	**$11.04**	**$9.40**	**$4.19**	**$36.93**	**$1.82**	**($1.47)**	**($2.52)**	**($2.53)**	**($2.54)**	**($1.82)**	**($9.07)**	**$27.86**
349	% Change		**-0.01%**	**0.22%**	**0.33%**	**0.33%**	**0.31%**	**0.19%**	**0.26%**	**0.21%**	**-0.28%**	**-0.68%**	**-0.69%**	**-0.70%**	**-0.37%**	**-0.30%**	**0.16%**
351	**Base Rate**		($11.63)	($15.88)	($19.40)	($21.94)	($20.48)	($15.83)	($105.17)	($10.41)	($7.47)	($5.81)	($5.79)	($5.77)	($7.16)	($42.41)	($147.58)
352	% Change		-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%
354	**COG & LDAC**		$11.49	$20.14	$27.60	$32.98	$29.88	$20.02	$142.10	$12.23	$6.00	$3.29	$3.26	$3.23	$5.34	$33.34	$175.44
355	% Change		1.72%	1.72%	1.72%	1.40%	1.40%	1.40%	1.52%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	1.69%

356 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**
357 **Commercial/Industrial - High Annual Use, High Winter Use (G-43)**
358 **PROPOSED** — **Total**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	2017/18
359																	
360	**average Usage (Therms)**		6,416	10,639	17,250	12,674	15,438	8,821	71,237	6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
361																	
362	**Winter:**																
363	Cust. Chg	$673.25	$673.25	$673.25	$673.25	$673.25	$673.25	$673.25	$4,039.52								
364	Headblock	$0.2396	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
365	Tailblock	$0.2396	$1,537.34	$2,549.37	$4,133.46	$3,036.93	$3,699.27	$2,113.75	$17,070.11								
366	HB Threshold	-															
367																	
368	**Summer:**																
369	Cust. Chg	$673.25								$673.25	$673.25	$673.25	$673.25	$673.25	$673.25	$4,039.52	$8,079.04
370	Headblock	$0.1095								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
371	Tailblock	$0.1095								$748.62	$304.97	$115.16	$260.58	$149.53	$179.44	$1,758.30	$18,828.41
372	HB Threshold	-															
373																	
374	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	$1,421.87	$978.23	$788.41	$933.83	$822.79	$852.69	$5,797.82	$26,907.45
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)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6498
380	COG amount - Summer									$2,107.68	$858.63	$324.21	$733.64	$420.99	$505.20	$4,950.34	$56,715.67
381																	
382	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796
383	LDAC amount		$510.78	$847.03	$1,373.35	$1,009.02	$1,229.09	$702.30	$5,671.57	$544.11	$221.66	$83.70	$189.39	$108.68	$130.42	$1,277.97	$6,949.54
384																	
385	**Total Bill**		**$6,848.52**	**$10,913.71**	**$17,276.78**	**$14,910.09**	**$18,015.11**	**$10,582.31**	**$78,546.53**	**$4,073.67**	**$2,058.51**	**$1,196.32**	**$1,856.86**	**$1,352.46**	**$1,488.31**	**$12,026.13**	**$90,572.66**
386																	
387	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
388	**Commercial/Industrial - High Annual Use, High Winter Use (G-43)**																
389	**CURRENT**																**Total**
390			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
391	**average Usage (Therms)**		6,416	10,639	17,250	12,674	15,438	8,821	71,237	6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
392																	
393	**Winter:**																
394	Cust. Chg	$688.20	$688.20	$688.20	$688.20	$688.20	$688.20	$688.20	$4,129.20								
395	Headblock	$0.2449	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
396	Tailblock	$0.2449	$1,571.18	$2,605.49	$4,224.45	$3,103.78	$3,780.71	$2,160.28	$17,445.88								
397	HB Threshold	-															
398																	
399	**Summer:**																
400	Cust. Chg	$688.20								$688.20	$688.20	$688.20	$688.20	$688.20	$688.20	$4,129.20	$8,258.40
401	Headblock	$0.1120								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
402	Tailblock	$0.1120								$765.43	$311.82	$117.74	$266.43	$152.89	$183.47	$1,797.79	$19,243.67
403	HB Threshold	-															
404																	
405	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	$1,453.63	$1,000.02	$805.94	$954.63	$841.09	$871.67	$5,926.99	$27,502.07
406																	
407	COG Rate - (Winter)		$0.6433	$0.6433	$0.6433	$0.8041	$0.8041	$0.8041	$0.7267								
408	COG amount - Winter		$4,127.15	$6,844.06	$11,096.72	$10,190.88	$12,413.50	$7,093.02	$51,765.33								
409																	
410	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6498
411	COG amount - Summer									$2,107.68	$858.63	$324.21	$733.64	$420.99	$505.20	$4,950.34	$56,715.67
412																	
413	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674
414	LDAC amount		$432.41	$717.07	$1,162.63	$854.20	$1,040.50	$594.54	$4,801.36	$460.63	$187.65	$70.86	$160.33	$92.01	$110.41	$1,081.88	$5,883.24
415																	
416	**Total Bill**		**$6,818.94**	**$10,854.81**	**$17,172.00**	**$14,837.07**	**$17,922.91**	**$10,536.03**	**$78,141.76**	**$4,021.94**	**$2,046.30**	**$1,201.01**	**$1,848.60**	**$1,354.09**	**$1,487.27**	**$11,959.22**	**$90,100.98**
417																	
418	**DIFFERENCE:**																
419	**Total Bill**		**$29.58**	**$58.90**	**$104.78**	**$73.02**	**$92.20**	**$46.28**	**$404.76**	**$51.73**	**$12.21**	**($4.69)**	**$8.26**	**($1.63)**	**$1.03**	**$66.91**	**$471.68**
420	% Change		**0.43%**	**0.54%**	**0.61%**	**0.49%**	**0.51%**	**0.44%**	**0.52%**	**1.29%**	**0.60%**	**-0.39%**	**0.45%**	**-0.12%**	**0.07%**	**0.56%**	**0.52%**
421																	
422	**Base Rate**		($48.79)	($71.07)	($105.94)	($81.80)	($96.38)	($61.48)	($465.45)	($31.76)	($21.80)	($17.53)	($20.80)	($18.30)	($18.98)	($129.17)	($594.62)
423	% Change		-2.16%	-2.16%	-2.16%	-2.16%	-2.16%	-2.16%	-2.16%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.16%
424																	
425	**COG & LDAC**		$78.37	$129.96	$210.72	$154.82	$188.58	$107.76	$870.21	$83.49	$34.01	$12.84	$29.06	$16.68	$20.01	$196.08	$1,066.30
426	% Change		1.72%	1.72%	1.72%	1.40%	1.40%	1.40%	1.54%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	1.70%

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
427	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
428	**Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
429	**PROPOSED**																
430			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**

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

Line No																	
431	**average Usage (Therms)**		174	237	290	343	331	246	1,621	186	151	125	119	119	134	834	2,455
432																	
433	**Winter:**																
434	Cust. Chg	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76								
435	Headblock	$0.2584	$25.84	$25.84	$25.84	$25.84	$25.84	$25.84	$155.06								
436	Tailblock	$0.1679	$12.41	$22.98	$31.84	$40.83	$38.77	$24.60	$171.43								
437	HB Threshold	100															
438																	
439	**Summer:**																
440	Cust. Chg	$52.29								$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76	$627.52
441	Headblock	$0.2584								$25.84	$25.84	$25.84	$25.84	$25.84	$25.84	$155.06	$310.13
442	Tailblock	$0.1679								$14.40	$8.59	$4.23	$3.26	$3.20	$5.64	$39.32	$210.75
443	HB Threshold	100															
444																	
445	Total Base Rate Amount		$90.55	$101.12	$109.97	$118.97	$116.91	$102.74	$640.26	$92.53	$86.73	$82.37	$81.40	$81.34	$83.78	$508.14	$1,148.40
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)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6063
451	COG amount - Summer									$61.27	$49.86	$41.30	$39.39	$39.28	$44.08	$275.18	$1,488.42
452																	
453	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796
454	LDAC amount		$13.85	$18.86	$23.05	$27.32	$26.34	$19.63	$129.04	$14.79	$12.03	$9.97	$9.51	$9.48	$10.64	$66.41	$195.45
455																	
456	**Total Bill**		**$218.47**	**$275.35**	**$322.99**	**$426.68**	**$414.55**	**$324.49**	**$1,982.54**	**$168.59**	**$148.62**	**$133.64**	**$130.30**	**$130.09**	**$138.49**	**$849.73**	**$2,832.27**
457																	
458	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
459	**Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
460	**CURRENT**																
461			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
462	**average Usage (Therms)**		174	237	290	343	331	246	1,621	186	151	125	119	119	134	834	2,455
463																	
464	**Winter:**																
465	Cust. Chg	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70								
466	Headblock	$0.2642	$26.42	$26.42	$26.42	$26.42	$26.42	$26.42	$158.52								
467	Tailblock	$0.1717	$12.69	$23.50	$32.55	$41.75	$39.64	$25.15	$175.28								
468	HB Threshold	100															
469																	
470	**Summer:**																
471	Cust. Chg	$53.45								$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70	$641.40
472	Headblock	$0.2642								$26.42	$26.42	$26.42	$26.42	$26.42	$26.42	$158.52	$317.04
473	Tailblock	$0.1717								$14.72	$8.78	$4.33	$3.33	$3.27	$5.77	$40.20	$215.48
474	HB Threshold	100															
475																	
476	Total Base Rate Amount		$92.56	$103.37	$112.42	$121.62	$119.51	$105.02	$654.50	$94.59	$88.65	$84.20	$83.20	$83.14	$85.64	$519.42	$1,173.92
477																	
478	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7485								
479	COG amount - Winter		$114.08	$155.38	$189.96	$280.39	$271.30	$202.13	$1,213.24								
480																	
481	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6063
482	COG amount - Summer									$61.27	$49.86	$41.30	$39.39	$39.28	$44.08	$275.18	$1,488.42
483																	
484	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674
485	LDAC amount		$11.72	$15.96	$19.52	$23.13	$22.30	$16.61	$109.24	$12.52	$10.19	$8.44	$8.05	$8.02	$9.00	$56.22	$165.47
486																	
487	**Total Bill**		**$218.36**	**$274.71**	**$321.90**	**$425.14**	**$413.11**	**$323.77**	**$1,976.98**	**$168.38**	**$148.70**	**$133.94**	**$130.65**	**$130.44**	**$138.72**	**$850.82**	**$2,827.80**
488																	
489	**DIFFERENCE:**																
490	**Total Bill**		**$0.11**	**$0.65**	**$1.09**	**$1.54**	**$1.44**	**$0.73**	**$5.56**	**$0.21**	**($0.08)**	**($0.30)**	**($0.35)**	**($0.35)**	**($0.23)**	**($1.09)**	**$4.47**
491	% Change		**0.05%**	**0.23%**	**0.34%**	**0.36%**	**0.35%**	**0.22%**	**0.28%**	**0.13%**	**-0.05%**	**-0.22%**	**-0.27%**	**-0.27%**	**-0.16%**	**-0.13%**	**0.16%**
492																	
493	**Base Rate**		($2.01)	($2.25)	($2.45)	($2.65)	($2.60)	($2.28)	($14.24)	($2.06)	($1.93)	($1.83)	($1.81)	($1.80)	($1.86)	($11.28)	($25.52)
494	% Change		-2.17%	-2.17%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%
495																	
496	**COG & LDAC**		$2.12	$2.89	$3.54	$4.19	$4.04	$3.01	$19.80	$2.27	$1.85	$1.53	$1.46	$1.45	$1.63	$10.19	$29.99
497	% Change		1.69%	1.69%	1.69%	1.38%	1.38%	1.38%	1.50%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	1.81%

498	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
499	**Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**																
500	**PROPOSED**																
501			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
502	**average Usage (Therms)**		1,158	1,463	1,820	1,382	1,954	1,515	9,292	1,188	953	818	759	782	898	5,398	14,690

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

Line No																	
503																	
504	**Winter:**																
505	Cust. Chg	$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$941.29								
506	Headblock	$0.2219	$221.89	$221.89	$221.89	$221.89	$221.89	$221.89	$1,331.35								
507	Tailblock	$0.1478	$23.31	$68.44	$121.18	$56.53	$141.00	$76.09	$486.55								
508	HB Threshold	1,000															
509																	
510	**Summer:**																
511	Cust. Chg	$156.88								$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$941.29	$1,882.57
512	Headblock	$0.1608								$160.80	$153.28	$131.48	$122.12	$125.77	$144.36	$837.80	$2,169.15
513	Tailblock	$0.0914								$17.14	$0.00	$0.00	$0.00	$0.00	$0.00	$17.14	$503.70
514	HB Threshold	1,000															
515																	
516	Total Base Rate Amount		$402.08	$447.21	$499.95	$435.30	$519.78	$454.87	$2,759.19	$334.82	$310.16	$288.36	$279.00	$282.65	$301.24	$1,796.23	$4,555.42
517																	
518	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7412								
519	COG amount - Winter		$759.43	$959.72	$1,193.77	$1,129.58	$1,602.20	$1,242.11	$6,886.82								
520																	
521	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.5901
522	COG amount - Summer									$391.79	$314.48	$269.75	$250.54	$258.04	$296.18	$1,780.79	$8,667.61
523																	
524	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796
525	LDAC amount		$92.17	$116.48	$144.88	$110.06	$155.56	$120.60	$739.75	$94.55	$75.90	$65.10	$60.46	$62.27	$71.48	$429.76	$1,169.52
526																	
527	**Total Bill**		**$1,253.68**	**$1,523.41**	**$1,838.60**	**$1,674.95**	**$2,277.54**	**$1,817.58**	**$10,385.76**	**$821.16**	**$700.54**	**$623.21**	**$590.01**	**$602.97**	**$668.90**	**$4,006.79**	**$14,392.55**
528																	
529	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
530	**Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**																
531	**CURRENT**																**Total**
532			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
533	**average Usage (Therms)**		1,158	1,463	1,820	1,382	1,954	1,515	9,292	1,188	953	818	759	782	898	5,398	14,690
534																	
535	**Winter:**																
536	Cust. Chg	$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$962.16								
537	Headblock	$0.2268	$226.80	$226.80	$226.80	$226.80	$226.80	$226.80	$1,360.80								
538	Tailblock	$0.1511	$23.82	$69.96	$123.87	$57.78	$144.13	$77.78	$497.35								
539	HB Threshold	1,000															
540																	
541	**Summer:**																
542	Cust. Chg	$160.36								$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$962.16	$1,924.32
543	Headblock	$0.1644								$164.40	$156.72	$134.43	$124.85	$128.59	$147.60	$856.58	$2,217.38
544	Tailblock	$0.0934								$17.52	$0.00	$0.00	$0.00	$0.00	$0.00	$17.52	$514.87
545	HB Threshold	1,000															
546																	
547	Total Base Rate Amount		$410.98	$457.12	$511.03	$444.94	$531.29	$464.94	$2,820.31	$342.28	$317.08	$294.79	$285.21	$288.95	$307.96	$1,836.27	$4,656.58
548																	
549	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7412								
550	COG amount - Winter		$759.43	$959.72	$1,193.77	$1,129.58	$1,602.20	$1,242.11	$6,886.82								
551																	
552	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.5901
553	COG amount - Summer									$391.79	$314.48	$269.75	$250.54	$258.04	$296.18	$1,780.79	$8,667.61
554																	
555	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674
556	LDAC amount		$78.03	$98.61	$122.65	$93.18	$131.69	$102.10	$626.25	$80.04	$64.25	$55.11	$51.19	$52.72	$60.51	$363.82	$990.07
557																	
558	**Total Bill**		**$1,248.45**	**$1,515.45**	**$1,827.45**	**$1,667.70**	**$2,265.18**	**$1,809.15**	**$10,333.38**	**$814.12**	**$695.81**	**$619.65**	**$586.95**	**$599.71**	**$664.64**	**$3,980.88**	**$14,314.27**
559																	
560	**DIFFERENCE:**																
561	**Total Bill**		**$5.24**	**$7.96**	**$11.15**	**$7.24**	**$12.35**	**$8.43**	**$52.38**	**$7.04**	**$4.73**	**$3.56**	**$3.06**	**$3.26**	**$4.25**	**$25.90**	**$78.28**
562	% Change		**0.42%**	**0.53%**	**0.61%**	**0.43%**	**0.55%**	**0.47%**	**0.51%**	**0.87%**	**0.68%**	**0.57%**	**0.52%**	**0.54%**	**0.64%**	**0.65%**	**0.55%**
563																	
564	**Base Rate**		($8.91)	($9.91)	($11.08)	($9.64)	($11.52)	($10.08)	($61.13)	($7.46)	($6.92)	($6.43)	($6.22)	($6.30)	($6.72)	($40.04)	($101.16)
565	% Change		-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.18%	-2.17%
566																	
567	**COG & LDAC**		$14.14	$17.87	$22.23	$16.89	$23.87	$18.50	$113.50	$14.51	$11.64	$9.99	$9.28	$9.55	$10.97	$65.94	$179.44
568	% Change		1.69%	1.69%	1.69%	1.38%	1.38%	1.38%	1.51%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	1.86%

569	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
570	**Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**																
571	**PROPOSED**																**Total**
572			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
573	**average Usage (Therms)**		6,008	7,795	10,754	11,944	8,606	19,165	64,272	6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465
574																	

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

Line No																		
575	**Winter:**																	
576	Cust. Chg	$692.86	$692.86	$692.86	$692.86	$692.86	$692.86	$692.86	$4,157.15									
577	Headblock	$0.1551	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00									
578	Tailblock	$0.1551	$931.56	$1,208.68	$1,667.63	$1,852.13	$1,334.46	$2,971.80	$9,966.26									
579	HB Threshold	-																
580																		
581	**Summer:**																	
582	Cust. Chg	$692.86								$692.86	$692.86	$692.86	$692.86	$692.86	$692.86	$4,157.15	$8,314.30	
583	Headblock	$0.0744								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
584	Tailblock	$0.0744								$454.91	$317.72	$251.06	$177.51	$228.21	$296.05	$1,725.45	$11,691.71	
585	HB Threshold	-																
586																		
587	Total Base Rate Amount		$1,624.42	$1,901.54	$2,360.48	$2,544.99	$2,027.32	$3,664.66	$14,123.41	$1,147.77	$1,010.58	$943.92	$870.36	$921.07	$988.91	$5,882.60	$20,006.01	
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	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6436	
593	COG amount - Summer									$2,017.22	$1,408.88	$1,113.28	$787.13	$1,011.98	$1,312.80	$7,651.29	$56,292.24	
594																		
595	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	
596	LDAC amount		$478.30	$620.58	$856.22	$950.95	$685.16	$1,525.83	$5,117.05	$486.82	$340.01	$268.67	$189.96	$244.23	$316.82	$1,846.51	$6,963.56	
597																		
598	**Total Bill**		**$6,043.71**	**$7,635.44**	**$10,271.60**	**$13,255.63**	**$9,769.26**	**$20,905.77**	**$67,881.41**	**$3,651.81**	**$2,759.47**	**$2,325.87**	**$1,847.45**	**$2,177.28**	**$2,618.53**	**$15,380.40**	**$83,261.81**	
599																		
600	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
601	**Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**																	
602	**CURRENT**																	**Total**
603			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
604	**average Usage (Therms)**		6,008	7,795	10,754	11,944	8,606	19,165	64,272	6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465
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	$708.24	$708.24	$708.24	$708.24	$708.24	$4,249.44	$8,498.88	
614	Headblock	$0.0760								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
615	Tailblock	$0.0760								$464.71	$324.57	$256.47	$181.33	$233.13	$302.43	$1,762.65	$11,949.73	
616	HB Threshold	-																
617																		
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	$1,172.95	$1,032.81	$964.71	$889.57	$941.37	$1,010.67	$6,012.09	$20,448.61	
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	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6436	
624	COG amount - Summer									$2,017.22	$1,408.88	$1,113.28	$787.13	$1,011.98	$1,312.80	$7,651.29	$56,292.24	
625																		
626	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$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	$412.13	$287.84	$227.45	$160.81	$206.75	$268.21	$1,563.19	$5,895.11	
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**	**$3,602.31**	**$2,729.53**	**$2,305.44**	**$1,837.51**	**$2,160.11**	**$2,591.68**	**$15,226.57**	**$82,635.96**	
630																		
631	**DIFFERENCE:**																	
632	**Total Bill**		**$37.36**	**$53.06**	**$79.04**	**$89.49**	**$60.18**	**$152.89**	**$472.02**	**$49.51**	**$29.94**	**$20.43**	**$9.94**	**$17.17**	**$26.85**	**$153.83**	**$625.85**	
633	% Change		**0.62%**	**0.70%**	**0.78%**	**0.68%**	**0.62%**	**0.74%**	**0.70%**	**1.37%**	**1.10%**	**0.89%**	**0.54%**	**0.79%**	**1.04%**	**1.01%**	**0.76%**
634																	
635	**Base Rate**		($36.02)	($42.16)	($52.33)	($56.42)	($44.95)	($81.23)	($313.11)	($25.19)	($22.23)	($20.79)	($19.21)	($20.30)	($21.76)	($129.49)	($442.60)	
636	% Change		-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.17%	-2.15%	-2.15%	-2.16%	-2.16%	-2.16%	-2.15%	-2.15%	-2.16%
637																	
638	**COG & LDAC**		$73.39	$95.22	$131.37	$145.91	$105.13	$234.11	$785.13	$74.70	$52.17	$41.22	$29.15	$37.47	$48.61	$283.32	$1,068.45	
639	% Change		1.69%	1.69%	1.69%	1.38%	1.38%	1.38%	1.48%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	1.72%
640	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
641	**Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)**																	
642	**PROPOSED**																	
643			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
644	**average Usage (Therms)**		11,937	12,313	28,452	31,015	31,889	33,999	149,606	23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
645																	
646	**Winter:**																

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

Line No																		
647	Cust. Chg	$692.86	$692.86	$692.86	$692.86	$692.86	$692.86	$692.86	$4,157.15									
648	Headblock	$0.0591	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00									
649	Tailblock	$0.0591	$706.07	$728.32	$1,682.95	$1,834.51	$1,886.22	$2,011.04	$8,849.11									
650	HB Threshold	-																
651																		
652	**Summer:**																	
653	Cust. Chg	$692.86								$692.86	$692.86	$692.86	$692.86	$692.86	$692.86	$4,157.15	$8,314.30	
654	Headblock	$0.0321								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
655	Tailblock	$0.0321								$751.35	$396.97	$231.11	$320.00	$323.90	$460.79	$2,484.11	$11,333.22	
656	HB Threshold	-																
657																		
658	Total Base Rate Amount		$1,398.93	$1,421.18	$2,375.80	$2,527.37	$2,579.08	$2,703.90	$13,006.26	$1,444.21	$1,089.82	$923.97	$1,012.86	$1,016.76	$1,153.65	$6,641.26	$19,647.52	
659																		
660	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7616									
661	COG amount - Winter		$7,830.72	$8,077.52	$18,664.84	$25,342.26	$26,149.04	$27,879.53	$113,943.89									
662																		
663	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6145	
664	COG amount - Summer									$7,718.02	$4,077.72	$2,373.98	$3,287.12	$3,327.14	$4,733.34	$25,517.30	$139,461.19	
665																		
666	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	
667	LDAC amount		$950.38	$980.33	$2,265.27	$2,469.27	$2,538.87	$2,706.89	$11,911.01	$1,862.61	$984.09	$572.92	$793.29	$802.95	$1,142.31	$6,158.17	$18,069.18	
668																		
669	**Total Bill**		**$10,180.02**	**$10,479.03**	**$23,305.91**	**$30,338.90**	**$31,266.99**	**$33,290.32**	**$138,861.16**	**$11,024.84**	**$6,151.63**	**$3,870.86**	**$5,093.27**	**$5,146.84**	**$7,029.30**	**$38,316.73**	**$177,177.90**	
670																		
671	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
672	**Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)**																	
673	**CURRENT**																	
674			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**	
675	**average Usage (Therms)**		11,937	12,313	28,452	31,015	31,889	33,999	149,606	23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955	
676																		
677	**Winter:**																	
678	Cust. Chg	$708.24	$708.24	$708.24	$708.24	$708.24	$708.24	$708.24	$4,249.44									
679	Headblock	$0.0605	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00									
680	Tailblock	$0.0605	$722.19	$744.95	$1,721.38	$1,876.40	$1,929.29	$2,056.97	$9,051.18									
681	HB Threshold	-																
682																		
683	**Summer:**																	
684	Cust. Chg	$708.24								$708.24	$708.24	$708.24	$708.24	$708.24	$708.24	$4,249.44	$8,498.88	
685	Headblock	$0.0328								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
686	Tailblock	$0.0328								$767.36	$405.42	$236.03	$326.82	$330.80	$470.61	$2,537.03	$11,588.21	
687	HB Threshold	-																
688																		
689	Total Base Rate Amount		$1,430.43	$1,453.19	$2,429.62	$2,584.64	$2,637.53	$2,765.21	$13,300.62	$1,475.60	$1,113.66	$944.27	$1,035.06	$1,039.04	$1,178.85	$6,786.47	$20,087.09	
690																		
691	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7616									
692	COG amount - Winter		$7,830.72	$8,077.52	$18,664.84	$25,342.26	$26,149.04	$27,879.53	$113,943.89									
693																		
694	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6145	
695	COG amount - Summer									$7,718.02	$4,077.72	$2,373.98	$3,287.12	$3,327.14	$4,733.34	$25,517.30	$139,461.19	
696																		
697	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	
698	LDAC amount		$804.56	$829.92	$1,917.70	$2,090.40	$2,149.32	$2,291.56	$10,083.46	$1,576.82	$833.10	$485.01	$671.57	$679.75	$967.04	$5,213.30	$15,296.75	
699																		
700	**Total Bill**		**$10,065.71**	**$10,360.63**	**$23,012.15**	**$30,017.30**	**$30,935.89**	**$32,936.29**	**$137,327.97**	**$10,770.44**	**$6,024.48**	**$3,803.26**	**$4,993.75**	**$5,045.92**	**$6,879.23**	**$37,517.07**	**$174,845.04**	
701																		
702	**DIFFERENCE:**																	
703	**Total Bill**		**$114.32**	**$118.40**	**$293.76**	**$321.60**	**$331.10**	**$354.03**	**$1,533.20**	**$254.40**	**$127.15**	**$67.60**	**$99.52**	**$100.92**	**$150.07**	**$799.66**	**$2,332.86**	
704	% Change		**1.14%**	**1.14%**	**1.28%**	**1.07%**	**1.07%**	**1.07%**	**1.12%**	**2.36%**	**2.11%**	**1.78%**	**1.99%**	**2.00%**	**2.18%**	**2.13%**	**1.33%**	
705																		
706	**Base Rate**		($31.50)	($32.01)	($53.81)	($57.27)	($58.45)	($61.30)	($294.36)	($31.39)	($23.84)	($20.31)	($22.20)	($22.28)	($25.20)	($145.21)	($439.57)	
707	% Change		-2.20%	-2.20%	-2.21%	-2.22%	-2.22%	-2.22%	-2.21%	-2.13%	-2.14%	-2.15%	-2.14%	-2.14%	-2.14%	-2.14%	-2.19%	
708																		
709	**COG & LDAC**		$145.82	$150.42	$347.57	$378.87	$389.55	$415.33	$1,827.56	$285.79	$150.99	$87.91	$121.72	$123.20	$175.27	$944.87	$2,772.43	
710	% Change		1.69%	1.69%	1.69%	1.38%	1.38%	1.38%	1.47%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	3.07%	1.79%	
711	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
712	**Keene Residential to EnergyNorth Residential Non-Heating (R1)**																	
713	**PROPOSED**																	
714			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**	
715	**average Usage (Therms)**		14	18	18	20	21	16	108	15	11	9	8	7	10	60	168	
716																		
717	**Winter:**																	
718	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28									

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

Line No																	
719	Headblock	$0.3085	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
720	Tailblock	$0.3085	$4.44	$5.62	$5.50	$6.26	$6.42	$5.07	$33.31								
721	HB Threshold	-															
722																	
723	**Summer:**																
724	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
725	Headblock	$0.3085								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
726	Tailblock	$0.3085								$4.65	$3.40	$2.70	$2.43	$2.16	$3.02	$18.36	$51.67
727	HB Threshold	-															
728																	
729	Total Base Rate Amount		$19.32	$20.50	$20.38	$21.14	$21.30	$19.95	$122.59	$19.53	$18.28	$17.58	$17.31	$17.04	$17.90	$107.64	$230.23
730																	
731	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4281								
732	COG amount - Winter		$18.04	$22.84	$23.18	$31.80	$32.58	$25.77	$154.20								
733																	
734	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7007	$1.1696
735	COG amount - Summer									$9.46	$6.92	$6.02	$6.12	$5.51	$7.70	$41.72	$195.92
736																	
737	LDAC	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978
738	LDAC amount		$1.41	$1.78	$1.74	$1.99	$2.03	$1.61	$10.56	$1.47	$1.08	$0.86	$0.77	$0.69	$0.96	$5.82	$16.39
739																	
740	**Total Bill**		**$38.77**	**$45.12**	**$45.30**	**$54.92**	**$55.91**	**$47.33**	**$287.35**	**$30.46**	**$26.28**	**$24.45**	**$24.20**	**$23.24**	**$26.56**	**$155.18**	**$442.54**
741																	
742	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
743	**Keene Residential to EnergyNorth Residential Non-Heating (R1)**																
744	**CURRENT**																**Total**
745			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
746	**average Usage (Therms)**		14	18	18	20	21	16	108	15	11	9	8	7	10	60	168
747																	
748	**Winter:**																
749	Cust. Chg	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00								
750	Block 1	$1.1522	$16.58	$21.00	$20.53	$23.39	$23.96	$18.95	$124.41								
751	Block 2	$0.9442	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
752	Block 3	$0.7946	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
753	BL1 Threshold	80															
754	BL2 Threshold	120															
755																	
756	**Summer:**																
757	Cust. Chg	$9.00								$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00	$108.00
758	Block 1	$1.1522								$17.35	$12.69	$10.09	$9.08	$8.08	$11.30	$68.59	$193.01
759	Block 2	$0.9442								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
760	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
761	BL1 Threshold	80															
762	BL2 Threshold	120															
763																	
764	Total Base Rate Amount		$25.58	$30.00	$29.53	$32.39	$32.96	$27.95	$178.41	$26.35	$21.69	$19.09	$18.08	$17.08	$20.30	$122.59	$301.01
765																	
766	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4281								
767	COG amount - Winter		$18.04	$22.84	$23.18	$31.80	$32.58	$25.77	$154.20								
768																	
769	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7007	$1.1696
770	COG amount - Summer									$9.46	$6.92	$6.02	$6.12	$5.51	$7.70	$41.72	$195.92
771																	
772	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
773	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
774																	
775	**Total Bill**		**$43.62**	**$52.83**	**$52.71**	**$64.18**	**$65.54**	**$53.72**	**$332.61**	**$35.81**	**$28.61**	**$25.11**	**$24.20**	**$22.59**	**$27.99**	**$164.31**	**$496.92**
776																	
777	**DIFFERENCE:**																
778	**Total Bill**		**($4.86)**	**($7.71)**	**($7.41)**	**($9.26)**	**($9.63)**	**($6.39)**	**($45.26)**	**($5.35)**	**($2.34)**	**($0.66)**	**$0.00**	**$0.65**	**($1.43)**	**($9.13)**	**($54.39)**
779	% Change		**-11.13%**	**-14.60%**	**-14.06%**	**-14.43%**	**-14.70%**	**-11.89%**	**-13.61%**	**-14.95%**	**-8.17%**	**-2.61%**	**0.01%**	**2.87%**	**-5.12%**	**-5.55%**	**-10.94%**
780																	
781	**Base Rate**		($6.26)	($9.49)	($9.15)	($11.25)	($11.67)	($8.00)	($55.82)	($6.83)	($3.41)	($1.51)	($0.77)	($0.04)	($2.39)	($14.95)	($70.77)
782	% Change		-24.48%	-31.65%	-31.00%	-34.72%	-35.40%	-28.61%	-31.29%	-25.90%	-15.74%	-7.92%	-4.25%	-0.22%	-11.79%	-12.19%	-23.51%
783																	
784	**COG & LDAC**		$1.41	$1.78	$1.74	$1.99	$2.03	$1.61	$10.56	$1.47	$1.08	$0.86	$0.77	$0.69	$0.96	$5.82	$16.39
785	% Change		7.80%	7.80%	7.52%	6.24%	6.24%	6.24%	6.85%	15.57%	15.57%	14.25%	12.60%	12.46%	12.46%	13.96%	8.36%

786	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
787	**Keene Residential to EnergyNorth Residential Heating (R3)**																
788	**PROPOSED**																**Total**
789			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
790	**average Usage (Therms)**		34	70	67	93	103	58	424	38	14	9	8	7	12	87	511

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

Line No																	
791																	
792	**Winter:**																
793	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28								
794	Headblock	$0.5042	$17.02	$35.09	$33.93	$46.93	$50.42	$29.26	$212.65								
795	Tailblock	$0.5042	$0.00	$0.00	$0.00	$0.00	$1.29	$0.00	$1.29								
796	HB Threshold	100															
797																	
798	**Summer:**																
799	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
800	Headblock	$0.5042								$10.08	$7.11	$4.49	$3.86	$3.32	$5.96	$34.83	$247.48
801	Tailblock	$0.5042								$9.10	$0.00	$0.00	$0.00	$0.00	$0.00	$9.10	$10.39
802	HB Threshold	20															
803																	
804	Total Base Rate Amount		$31.90	$49.97	$48.81	$61.81	$66.59	$44.14	$303.22	$34.06	$21.99	$19.37	$18.74	$18.20	$20.84	$133.20	$436.42
805																	
806	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4481								
807	COG amount - Winter		$42.31	$87.22	$87.54	$145.80	$160.67	$90.93	$614.46								
808																	
809	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6803	$1.3173
810	COG amount - Summer									$23.90	$8.85	$6.12	$5.95	$5.18	$9.28	$59.27	$673.72
811																	
812	LDAC	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978	$0.0978
813	LDAC amount		$3.30	$6.81	$6.58	$9.10	$10.03	$5.68	$41.50	$3.72	$1.38	$0.87	$0.75	$0.64	$1.16	$8.52	$50.03
814																	
815	**Total Bill**		**$77.51**	**$143.99**	**$142.93**	**$216.71**	**$237.29**	**$140.75**	**$959.18**	**$61.68**	**$32.22**	**$26.36**	**$25.44**	**$24.03**	**$31.27**	**$200.99**	**$1,160.17**
816																	
817	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
818	**Keene Residential to EnergyNorth Residential Heating (R3)**																
819	**CURRENT**																**Total**
820			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
821	**average Usage (Therms)**		34	70	67	93	103	58	424	38	14	9	8	7	12	87	511
822																	
823	**Winter:**																
824	Cust. Chg	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00								
825	Block 1	$1.1522	$38.89	$80.18	$77.54	$92.18	$92.18	$66.87	$447.84								
826	Block 2	$0.9442	$0.00	$0.00	$0.00	$12.34	$21.30	$0.00	$33.64								
827	Block 3	$0.7946	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
828	BL1 Threshold	80															
829	BL2 Threshold	120															
830																	
831	**Summer:**																
832	Cust. Chg	$9.00								$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00	$108.00
833	Block 1	$1.1522								$43.83	$16.24	$10.27	$8.82	$7.60	$13.61	$100.37	$548.21
834	Block 2	$0.9442								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$33.64
835	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
836	BL1 Threshold	80															
837	BL2 Threshold	120															
838																	
839	Total Base Rate Amount		$47.89	$89.18	$86.54	$113.51	$122.48	$75.87	$535.48	$52.83	$25.24	$19.27	$17.82	$16.60	$22.61	$154.37	$689.85
840																	
841	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4481								
842	COG amount - Winter		$42.31	$87.22	$87.54	$145.80	$160.67	$90.93	$614.46								
843																	
844	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6803	$1.3173
845	COG amount - Summer									$23.90	$8.85	$6.12	$5.95	$5.18	$9.28	$59.27	$673.72
846																	
847	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
848	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
849																	
850	**Total Bill**		**$90.20**	**$176.40**	**$174.08**	**$259.31**	**$283.15**	**$166.80**	**$1,149.94**	**$76.73**	**$34.09**	**$25.38**	**$23.77**	**$21.77**	**$31.89**	**$213.64**	**$1,363.58**
851																	
852	**DIFFERENCE:**																
853	**Total Bill**		**($12.69)**	**($32.41)**	**($31.14)**	**($42.61)**	**($45.85)**	**($26.05)**	**($190.76)**	**($15.05)**	**($1.87)**	**$0.98**	**$1.67**	**$2.25**	**($0.62)**	**($12.65)**	**($203.40)**
854	% Change		**-14.07%**	**-18.37%**	**-17.89%**	**-16.43%**	**-16.19%**	**-15.62%**	**-16.59%**	**-19.62%**	**-5.50%**	**3.85%**	**7.01%**	**10.34%**	**-1.95%**	**-5.92%**	**-14.92%**
855																	
856	**Base Rate**		($15.99)	($39.21)	($37.73)	($51.71)	($55.89)	($31.73)	($232.26)	($18.77)	($3.25)	$0.11	$0.92	$1.61	($1.78)	($21.17)	($253.43)
857	% Change		-33.39%	-43.97%	-43.60%	-45.55%	-45.63%	-41.82%	-43.37%	-35.53%	-12.89%	0.55%	5.15%	9.68%	-7.85%	-13.71%	-36.74%
858																	
859	**COG & LDAC**		$3.30	$6.81	$6.58	$9.10	$10.03	$5.68	$41.50	$3.72	$1.38	$0.87	$0.75	$0.64	$1.16	$8.52	$50.03
860	% Change		7.80%	7.80%	7.52%	6.24%	6.24%	6.24%	6.75%	15.57%	15.57%	14.25%	12.60%	12.46%	12.46%	14.38%	7.43%

861 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**
862 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
863	**PROPOSED**																
865	**average Usage (Therms)**		64	120	158	251	245	132	970	91	28	14	10	9	20	173	1,143
867	**Winter:**																
868	Cust. Chg	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76								
869	Headblock	$0.4288	$27.29	$42.88	$42.88	$42.88	$42.88	$42.88	$241.67								
870	Tailblock	$0.2880	$0.00	$5.84	$16.75	$43.45	$41.81	$9.10	$116.96								
871	HB Threshold	100															
873	**Summer:**																
874	Cust. Chg	$52.29								$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76	$627.52
875	Headblock	$0.4288								$8.58	$8.58	$6.17	$4.31	$3.93	$8.58	$40.13	$281.80
876	Tailblock	$0.2880								$20.35	$2.39	$0.00	$0.00	$0.00	$0.08	$22.82	$139.77
877	HB Threshold	20															
879	Total Base Rate Amount		$79.59	$101.01	$111.92	$138.62	$136.98	$104.27	$672.38	$81.22	$63.26	$58.46	$56.60	$56.22	$60.94	$376.71	$1,049.09
881	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4638								
882	COG amount - Winter		$79.78	$150.76	$205.75	$393.07	$384.13	$206.15	$1,419.62								
884	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6683	$1.3435
885	COG amount - Summer									$56.95	$17.77	$9.88	$7.80	$7.20	$15.91	$115.51	$1,535.13
887	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796
888	LDAC amount		$5.07	$9.58	$12.59	$19.98	$19.52	$10.48	$77.21	$7.22	$2.25	$1.15	$0.80	$0.73	$1.61	$13.76	$90.97
890	**Total Bill**		**$164.43**	**$261.34**	**$330.26**	**$551.67**	**$540.63**	**$320.90**	**$2,169.22**	**$145.39**	**$83.28**	**$69.49**	**$65.20**	**$64.15**	**$78.47**	**$505.98**	**$2,675.20**

892 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

893 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)**

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
894	**CURRENT**																
896	**average Usage (Therms)**		64	120	158	251	245	132	970	91	28	14	10	9	20	173	1,143
898	**Winter:**																
899	Cust. Chg	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00								
900	Block 1	$1.1522	$73.34	$92.18	$92.18	$92.18	$92.18	$92.18	$534.22								
901	Block 2	$0.9442	$0.00	$38.04	$73.81	$113.30	$113.30	$48.71	$387.17								
902	Block 3	$0.7946	$0.00	$0.00	$0.00	$40.45	$35.91	$0.00	$76.36								
903	BL1 Threshold	80															
904	BL2 Threshold	120															
906	**Summer:**																
907	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
908	Block 1	$1.1522								$92.18	$32.60	$16.58	$11.57	$10.56	$23.35	$186.84	$721.06
909	Block 2	$0.9442								$10.08	$0.00	$0.00	$0.00	$0.00	$0.00	$10.08	$397.25
910	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$76.36
911	BL1 Threshold	80															
912	BL2 Threshold	120															
914	Total Base Rate Amount		$91.34	$148.22	$183.98	$263.93	$259.39	$158.89	$1,105.75	$120.26	$50.60	$34.58	$29.57	$28.56	$41.35	$304.92	$1,410.67
916	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4638								
917	COG amount - Winter		$79.78	$150.76	$205.75	$393.07	$384.13	$206.15	$1,419.62								
919	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6683	$1.3435
920	COG amount - Summer									$56.95	$17.77	$9.88	$7.80	$7.20	$15.91	$115.51	$1,535.13
922	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
923	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
925	**Total Bill**		**$171.12**	**$298.97**	**$389.73**	**$657.00**	**$643.52**	**$365.04**	**$2,525.38**	**$177.21**	**$68.37**	**$44.46**	**$37.37**	**$35.76**	**$57.26**	**$420.42**	**$2,945.80**
927	**DIFFERENCE:**																
928	**Total Bill**		**($6.69)**	**($37.63)**	**($59.47)**	**($105.33)**	**($102.89)**	**($44.15)**	**($356.16)**	**($31.82)**	**$14.91**	**$25.03**	**$27.83**	**$28.39**	**$21.21**	**$85.55**	**($270.60)**
929	% Change		**-3.91%**	**-12.59%**	**-15.26%**	**-16.03%**	**-15.99%**	**-12.09%**	**-14.10%**	**-17.95%**	**21.81%**	**56.30%**	**74.47%**	**79.40%**	**37.04%**	**20.35%**	**-9.19%**
931	**Base Rate**		($11.76)	($47.20)	($72.06)	($125.31)	($122.41)	($54.62)	($433.37)	($39.04)	$12.66	$23.88	$27.03	$27.66	$19.60	$71.79	($361.57)
932	% Change		-12.87%	-31.85%	-39.17%	-47.48%	-47.19%	-34.38%	-39.19%	-32.46%	25.01%	69.07%	91.41%	96.85%	47.39%	23.55%	-25.63%
934	**COG & LDAC**		$5.07	$9.58	$12.59	$19.98	$19.52	$10.48	$77.21	$7.22	$2.25	$1.15	$0.80	$0.73	$1.61	$13.76	$90.97
935	% Change		6.35%	6.35%	6.12%	5.08%	5.08%	5.08%	5.44%	12.68%	12.68%	11.60%	10.25%	10.14%	10.14%	11.91%	5.93%

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

Winter Season (Jan. - Apr., Nov. - Dec.) | **Summer Season (May - Oct.)**

Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

Line No	**PROPOSED**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
940	**average Usage (Therms)**		1,086	1,629	2,089	2,903	2,860	1,797	12,363	1,432	746	754	43	377	621	3,971	16,334
942	**Winter:**																
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															
948	**Summer:**																
949	Cust. Chg	$156.88								$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$941.29	$1,882.57
950	Headblock	$0.3899								$155.97	$155.97	$155.97	$16.60	$146.82	$155.97	$787.32	$3,126.90
951	Tailblock	$0.2597								$268.06	$89.85	$91.89	$0.00	$0.00	$57.28	$507.08	$2,159.81
952	HB Threshold	400															
954	Total Base Rate Amount		$569.12	$710.14	$829.57	$1,041.02	$1,029.87	$753.87	$4,933.60	$580.92	$402.71	$404.74	$173.48	$303.70	$370.13	$2,235.68	$7,169.28
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								
959	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6802	$1.2650
960	COG amount - Summer									$899.47	$468.53	$517.54	$33.07	$295.62	$487.17	$2,701.39	$20,663.66
962	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$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	$114.01	$59.39	$60.01	$3.39	$29.98	$49.40	$316.19	$1,300.48
965	**Total Bill**		**$2,016.51**	**$2,881.25**	**$3,712.74**	**$5,819.55**	**$5,737.72**	**$3,712.38**	**$23,880.16**	**$1,594.40**	**$930.62**	**$982.29**	**$209.94**	**$629.30**	**$906.70**	**$5,253.26**	**$29,133.42**

Winter Season (Jan. - Apr., Nov. - Dec.) | **Summer Season (May - Oct.)**

Keene Commercial/Industrial to EnergyNorth 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	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
971	**average Usage (Therms)**		1,086	1,629	2,089	2,903	2,860	1,797	12,363	1,432	746	754	43	377	621	3,971	16,334
973	**Winter:**																
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															
981	**Summer:**																
982	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
983	Block 1	$1.1522								$92.18	$92.18	$92.18	$49.06	$92.18	$92.18	$509.94	$1,063.00
984	Block 2	$0.9442								$113.30	$113.30	$113.30	$0.00	$113.30	$113.30	$566.52	$1,246.34
985	Block 3	$0.7946								$978.99	$433.81	$440.03	$0.00	$140.27	$334.14	$2,327.24	$11,197.39
986	BL1 Threshold	80															
987	BL2 Threshold	120															
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	$1,202.47	$657.29	$663.51	$67.06	$363.75	$557.62	$3,511.70	$13,722.74
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								
994	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6802	$1.2650
995	COG amount - Summer									$899.47	$468.53	$517.54	$33.07	$295.62	$487.17	$2,701.39	$20,663.66
997	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
998	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000	**Total Bill**		**$2,288.34**	**$3,400.25**	**$4,441.07**	**$6,918.50**	**$6,817.12**	**$4,308.02**	**$28,173.30**	**$2,101.94**	**$1,125.81**	**$1,181.05**	**$100.13**	**$659.37**	**$1,044.79**	**$6,213.09**	**$34,386.39**
1002	**DIFFERENCE:**																
1003	**Total Bill**		**($271.83)**	**($519.01)**	**($728.33)**	**($1,098.94)**	**($1,079.40)**	**($595.64)**	**($4,293.14)**	**($507.54)**	**($195.19)**	**($198.75)**	**109.81**	**($30.07)**	**($138.09)**	**($959.83)**	**($5,252.97)**
1004	% Change		**-11.88%**	**-15.26%**	**-16.40%**	**-15.88%**	**-15.83%**	**-13.83%**	**-15.24%**	**-24.15%**	**-17.34%**	**-16.83%**	**109.67%**	**-4.56%**	**-13.22%**	**-15.45%**	**-15.28%**
1006	**Base Rate**		($358.28)	($648.69)	($894.61)	($1,330.05)	($1,307.08)	($738.72)	($5,277.44)	($621.55)	($254.58)	($258.77)	$106.42	($60.05)	($187.49)	($1,276.02)	($6,553.45)
1007	% Change		-38.63%	-47.74%	-51.89%	-56.09%	-55.93%	-49.49%	-51.68%	-51.69%	-38.73%	-39.00%	158.69%	-16.51%	-33.62%	-36.34%	-47.76%
1009	**COG & LDAC**		$86.45	$129.68	$166.29	$231.10	$227.69	$143.08	$984.29	$114.01	$59.39	$60.01	$3.39	$29.98	$49.40	$316.19	$1,300.48

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

Line No																
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%
1011	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
1012	**Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
1013	**PROPOSED**																**Total**
1014			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
1015	**average Usage (Therms)**		143	101	140	178	179	138	878	137	109	97	98	90	105	635	1,513
1016																	
1017	**Winter:**																
1018	Cust. Chg	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76								
1019	Headblock	$0.2584	$25.84	$25.84	$25.84	$25.84	$25.84	$25.84	$155.06								
1020	Tailblock	$0.1679	$7.22	$0.20	$6.64	$13.03	$13.20	$6.45	$46.74								
1021	HB Threshold	100															
1022																	
1023	**Summer:**																
1024	Cust. Chg	$52.29								$52.29	$52.29	$52.29	$52.29	$52.29	$52.29	$313.76	$627.52
1025	Headblock	$0.2584								$25.84	$25.84	$25.06	$25.40	$23.25	$25.84	$151.24	$306.30
1026	Tailblock	$0.1679								$6.15	$1.49	$0.00	$0.00	$0.00	$0.76	$8.39	$55.13
1027	HB Threshold	100															
1028																	
1029	Total Base Rate Amount		$85.35	$78.34	$84.77	$91.17	$91.34	$84.59	$515.56	$84.29	$79.62	$77.35	$77.69	$75.54	$78.89	$473.39	$988.95
1030																	
1031	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4373								
1032	COG amount - Winter		$179.18	$126.85	$181.48	$278.23	$279.81	$216.82	$1,262.36								
1033																	
1034	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7081	$1.1312
1035	COG amount - Summer									$85.81	$68.37	$66.57	$76.32	$70.63	$82.05	$449.75	$1,712.11
1036																	
1037	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796
1038	LDAC amount		$11.38	$8.06	$11.11	$14.14	$14.22	$11.02	$69.93	$10.88	$8.67	$7.72	$7.82	$7.16	$8.32	$50.57	$120.50
1039																	
1040	**Total Bill**		**$275.91**	**$213.25**	**$277.36**	**$383.54**	**$385.36**	**$312.43**	**$1,847.85**	**$180.98**	**$156.65**	**$151.64**	**$161.84**	**$153.33**	**$169.26**	**$973.71**	**$2,821.56**
1041																	
1042	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
1043	**Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
1044	**CURRENT**																**Total**
1045			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
1046	**average Usage (Therms)**		143	101	140	178	179	138	878	137	109	97	98	90	105	635	1,513
1047																	
1048	**Winter:**																
1049	Cust. Chg	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00								
1050	Block 1	$1.1522	$92.18	$92.18	$92.18	$92.18	$92.18	$92.18	$553.06								
1051	Block 2	$0.9442	$59.45	$20.03	$56.19	$92.15	$93.10	$55.14	$376.07								
1052	Block 3	$0.7946	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
1053	BL1 Threshold	80															
1054	BL2 Threshold	120															
1055																	
1056	**Summer:**																
1057	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
1058	Block 1	$1.1522								$92.18	$92.18	$92.18	$92.18	$92.18	$92.18	$553.06	$1,106.11
1059	Block 2	$0.9442								$53.46	$27.23	$16.01	$17.26	$9.41	$23.14	$146.51	$522.58
1060	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1061	BL1 Threshold	80															
1062	BL2 Threshold	120															
1063																	
1064	Total Base Rate Amount		$169.63	$130.21	$166.37	$202.33	$203.28	$165.32	$1,037.13	$163.64	$137.41	$126.19	$127.44	$119.58	$133.31	$807.57	$1,844.70
1065																	
1066	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4373								
1067	COG amount - Winter		$179.18	$126.85	$181.48	$278.23	$279.81	$216.82	$1,262.36								
1068																	
1069	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7081	$1.1312
1070	COG amount - Summer									$85.81	$68.37	$66.57	$76.32	$70.63	$82.05	$449.75	$1,712.11
1071																	
1072	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
1073	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1074																	
1075	**Total Bill**		**$348.80**	**$257.06**	**$347.84**	**$480.56**	**$483.09**	**$382.14**	**$2,299.49**	**$249.45**	**$205.78**	**$192.75**	**$203.76**	**$190.21**	**$215.36**	**$1,257.31**	**$3,556.80**
1076																	
1077	**DIFFERENCE:**																
1078	**Total Bill**		**($72.89)**	**($43.81)**	**($70.49)**	**($97.02)**	**($97.72)**	**($69.71)**	**($451.64)**	**($68.48)**	**($49.12)**	**($41.12)**	**($41.92)**	**($36.88)**	**($46.10)**	**($283.61)**	**($735.25)**
1079	% Change		**-20.90%**	**-17.04%**	**-20.26%**	**-20.19%**	**-20.23%**	**-18.24%**	**-19.64%**	**-27.45%**	**-23.87%**	**-21.33%**	**-20.57%**	**-19.39%**	**-21.41%**	**-22.56%**	**-20.67%**
1080																	
1081	**Base Rate**		($84.27)	($51.87)	($81.59)	($111.16)	($111.94)	($80.73)	($521.57)	($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																	
1082	% Change		-49.68%	-39.83%	-49.04%	-54.94%	-55.07%	-48.83%	-50.29%	-48.49%	-42.05%	-38.70%	-39.03%	-36.83%	-40.82%	-41.38%	-46.39%
1083																	
1084	**COG & LDAC**		$11.38	$8.06	$11.11	$14.14	$14.22	$11.02	$69.93	$10.88	$8.67	$7.72	$7.82	$7.16	$8.32	$50.57	$120.50
1085	% Change		6.35%	6.35%	6.12%	5.08%	5.08%	5.08%	5.54%	12.68%	12.68%	11.60%	10.25%	10.14%	10.14%	11.24%	7.04%

1086 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

1087 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

1088	**PROPOSED**																
1089			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
1090	**average Usage (Therms)**		1,738	1,988	2,323	2,764	2,724	1,985	13,521	1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
1091																	
1092	**Winter:**																
1093	Cust. Chg	$156.88	$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	$221.89	$1,331.35								
1095	Tailblock	$0.1478	$109.06	$146.02	$195.51	$260.79	$254.86	$145.54	$1,111.77								
1096	HB Threshold	1,000															
1097																	
1098	**Summer:**																
1099	Cust. Chg	$156.88								$156.88	$156.88	$156.88	$156.88	$156.88	$156.88	$941.29	$1,882.57
1100	Headblock	$0.1608								$160.80	$160.80	$160.80	$160.80	$160.80	$160.80	$964.77	$2,296.12
1101	Tailblock	$0.0914								$71.01	$29.06	$18.18	$28.08	$11.58	$40.84	$198.74	$1,310.52
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	$388.69	$346.73	$335.85	$345.75	$329.25	$358.52	$2,104.80	$5,489.21
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)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7099	$1.1615
1110	COG amount - Summer									$1,116.26	$827.84	$823.20	$1,015.22	$884.56	$1,136.02	$5,803.09	$25,200.77
1111																	
1112	LDAC	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$0.0796	$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	$141.49	$104.93	$95.46	$104.08	$89.70	$115.20	$650.86	$1,727.36
1114																	
1115	**Total Bill**		**$2,804.15**	**$3,174.43**	**$3,780.47**	**$5,190.06**	**$5,118.16**	**$3,791.32**	**$23,858.58**	**$1,646.44**	**$1,279.51**	**$1,254.51**	**$1,465.05**	**$1,303.51**	**$1,609.74**	**$8,558.76**	**$32,417.35**

1116

1117 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

1118 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

1119	**CURRENT**																
1120			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
1121	**average Usage (Therms)**		1,738	1,988	2,323	2,764	2,724	1,985	13,521	1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
1122																	
1123	**Winter:**																
1124	Cust. Chg	$18.00	$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	$92.18	$553.06								
1126	Block 2	$0.9442	$113.30	$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	$1,418.01	$9,790.41								
1128	BL1 Threshold	80															
1129	BL2 Threshold	120															
1130																	
1131	**Summer:**																
1132	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
1133	Block 1	$1.1522								$92.18	$92.18	$92.18	$92.18	$92.18	$92.18	$553.06	$1,106.11
1134	Block 2	$0.9442								$113.30	$113.30	$113.30	$113.30	$113.30	$113.30	$679.82	$1,359.65
1135	Block 3	$0.7946								$1,253.24	$888.37	$793.76	$879.83	$736.34	$990.85	$5,542.39	$15,332.80
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	$1,476.72	$1,111.85	$1,017.24	$1,103.31	$959.82	$1,214.33	$6,883.27	$18,014.56
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)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7099	$1.1615
1145	COG amount - Summer									$1,116.26	$827.84	$823.20	$1,015.22	$884.56	$1,136.02	$5,803.09	$25,200.77
1146																	
1147	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
1148	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
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**	**$2,592.98**	**$1,939.69**	**$1,840.44**	**$2,118.52**	**$1,844.38**	**$2,350.35**	**$12,686.37**	**$43,215.33**
1151																	
1152	**DIFFERENCE:**																
1153	**Total Bill**		**($819.22)**	**($961.04)**	**($1,150.92)**	**($1,401.38)**	**($1,378.65)**	**($959.18)**	**($6,670.38)**	**($946.54)**	**($660.18)**	**($585.93)**	**($653.48)**	**($540.87)**	**($740.61)**	**($4,127.61)**	**($10,797.99)**

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

Line No																
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

Current Base Distribution Rates

Rate				Cur
R1	Customer Charge		CST	$ 16.88
	LDAC Charge		LDAC	$ 0.0856
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	Charge for 1st Therms	RATE1w	$ 0.3986

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Current Base Distribution Rates

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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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
	Summer	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
	Winter	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

Current Base Distribution Rates

Rate				Cur
	Summer	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
	Winter	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
	Summer	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 Non Heat R-1 (B)	Heat R-3 (C)	Low Income Heat R-4 (D)	Total Heat R-3, R-4 (E)	Commercial and Industrial: Low Load Factor Low Annual G-41 (F)	Medium Annual G-42 (G)	High Annual G-43 (H)	Commercial and Industrial: High Load Factor Low Annual G-51 (I)	Medium Annual G-52 (J)	High Annual G-53 (K)	High Annual G-54 (L)	Company Total (M)	Explanation (N)
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	$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	$393,633	$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	$38,229	$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	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	1,323,690	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													
30	Total Customer-related 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	Marginal Annual Revenues from MCS
31	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	Marginal Annual Revenues from MCS
32	Total Class 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
33														
34	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
35	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
36	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
37														
38	Delivery Revenue Requirement											$78,572,880	77,859,719	Functional Cost of Service Study
39	Other Revenue												874,655	Functional Cost of Service Study
40	Special Contract Revenue												26,263	Revenue Requirement
41	Base Rate Revenue Requirement												76,958,801	Line 38 - Line 39 - Line 40
42	Current Revenue Shortfall R-4 revenues at R-4, R-3 rates												1,614,079	Line 11
43	Base Rate Revenue Requirement Plus Current RLIAP												78,572,880	Line 41 + Line 42
44	Step Adjustment												4,313,568	Revenue Requirement
45	Total Base Rate Revenue Requirement Plus RLIAP and Step Adj.												82,886,448	Line 43 + Line 44
46	Difference: Revenue Requirement - Total Marginal Costs												(1,572,485)	Line 45 - Line 32
47	Equi-proportional Adjustment Factor												**-1.86%**	Line 46 / Line 32
48	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 30 * Line 47
49	Equi proportional Adjustment Capacity-Related	(1,438)			(169,120)	(66,479)	(92,242)	(24,259)	(6,729)	(10,330)	(12,266)	(9,239)	(392,103)	Line 31 * Line 47
50	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 49 + Line 48
51														
52	Delivery Service Revenue - Equi-Proportional Revenue Requirement													
53	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 30 + Line 48
54	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 31 + Line 49
55	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 53 + Line 54
56														
57	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement													
58	Customer Costs	$55.79			$54.52	$61.02	$115.01	$194.62	$61.43	$106.31	$335.78	$690.87		Line 35 * Line 47
59	Distribution Volumetric Costs	$0.1107			$0.1565	$0.165	$0.145	$0.133	$0.094	$0.076	$0.065	$0.028		Line 36 * Line 47
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	$13,663,401	$3,569,938	$3,452,159	$379,082	$666,589	$666,704	$390,756	$347,472	$23,518,867	Line 9
65	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
66	MCS Revenue Targets at Proposed Rates													
67	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
68	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
69	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 67 + Line 68
70	Proforma base Revenues													
71	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
72	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
73														
74	System Average Rate Increase	13.23%			13.23%	13.23%	13.23%	13.23%	13.23%	13.23%	13.23%	13.23%		Line 72, Column (M)
75	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)
76	Total increase (decrease) in Base Revenues	$111,957			$5,279,970	$1,583,924	$1,697,066	$281,221	$206,263	$238,582	$171,002	$117,830	**$9,687,815**	Line 75 - Line 65
77														
78	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
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	2016 Billing Determinants tab
83	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
84	Revised Rate Increase												$10,223,976	Line 78 - Line 83
85	Adjusted System Average Rate Increase for Rate Design												14.07%	Line 84 / Line 83
86														
87	FINAL BASE REVENUE TARGET	$921,352			$45,418,188	$13,503,961	$14,530,178	$2,423,809	$1,692,560	$1,906,996	$1,473,842	$1,015,562	$82,886,448	Line 83 x (1 + Line 85)
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	14.07%			14.07%	14.07%	14.07%	14.07%	14.07%	14.07%	14.07%	14.07%		Rate design Input
91	Marginal Cost Considerations: Current customer charge vs MCS customer costs	27.37%			40.53%	79.25%	126.15%	319.91%	78.73%	136.46%	190.82%	92.74%		Rate design Input
92	Consistency Consideration: Proposed % Increase	-2.55%			-32.67%	14.07%	14.07%	14.07%	14.07%	14.07%	14.07%	14.07%		Order Input
93	Proposed Customer Charge	**$14.88**			**$14.88**	**$55.16**	**$165.49**	**$710.21**	**$55.16**	**$165.49**	**$730.90**	**$730.90**		(Line 89) x (1 + Line 92)
94	Proposed Customer charge as a % of MCS unit costs	26.67%			27.3%	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													
96	Winter Period Customer Revenues	$317,516			$6,979,382	$3,054,534	$1,757,165	$207,785	$451,754	$325,520	$140,478	$116,042	$13,350,175	Line 93 * Line 16
97	Summer Period Customer Revenues	$317,755			$6,851,345	$3,000,488	$1,727,303	$203,310	$448,448	$320,412	$138,578	$113,167	$13,120,806	Line 93 * Line 17
98	Total Customer Charge revenue	$635,271			$13,830,727	$6,055,022	$3,484,468	$411,095	$900,202	$645,932	$279,055	$229,208	$26,470,981	Line 96 + Line 97

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					
		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	Company Total	Explanation
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
99	Remaining Revenues	$286,082			$31,587,461	$7,448,939	$11,045,709	$2,012,714	$792,357	$1,261,064	$1,194,787	$786,353	$56,415,467	Line 87 - Line 98
100	Total Volumetric Revenue Requirement	$286,082			$31,587,461	$7,448,939	$11,045,709	$2,012,714	$792,357	$1,261,064	$1,194,787	$786,353		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					14.07%	14.07%	14.07%	14.07%	14.07%	14.07%	14.07%		Line 85
111														
112	Annual Average Volumetric Rate	$0.3706			$0.5450									(Line 100) / (Line 20 + Line 23)
113	Annual Average Head Block Rate				$0.5450									Line 112
114	Annual Average Tail Block Rate				$0.5450									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	$55.16	$165.49	$710.21	$55.16	$165.49	$730.90	$730.90		Line 93
120	Winter Period Variable Rates													
121	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 113 or Line 104 x (1 + Line 110)
122	Tail Block	$0.3706	$0.5450	$0.2180	$0.5450	$0.3038	$0.2740	$0.2528	$0.1772	$0.1559	$0.1636	$0.0624		Line 114 or Line 105 x (1 + Line 110)
123	Summer Period Variable Rates													
124	Head Block	$0.3706	$0.5450	$0.2180	$0.5450	$0.4523	$0.4113	$0.1156	$0.2726	$0.1696	$0.0785	$0.0339		Line 113 or Line 107 x (1 + Line 110)
125	Tail Block	$0.3706	$0.5450	$0.2180	$0.5450	$0.3038	$0.2740	$0.1156	$0.1772	$0.0964	$0.0785	$0.0339		Line 114 or Line 108 x (1 + Line 110)
126	Low Income Discount and RLIAP Calculation													
127	Base Revenues before Low Income Discount													
128	Monthly Customer Charge			$949,021										Line 119 * Line 18
129	Winter Period Variable Rates													
130	Head Block			$1,275,293										Line 121 * Line 21
131	Tail Block			$428,037										Line 122 * Line 22
132	Summer Period Variable Rates													
133	Head Block			$298,074										Line 124 * Line 24
134	Tail Block			$83,604										Line 125 * Line 25
135	Total Base Revenue before Low Income Discount			$3,034,029									$3,034,029	∑ Line 128 to Line 134
136														
137	Low Income Discount % of Distribution Rates			**60.00%**										Rate Design Input: Docket DG 14-180
138	Total Low Income Revenue Shortfall			$1,820,418	$1,820,418								**$1,820,418**	Line 137 x Line 135
139	Low Income RLIAP ($/therm)												**$0.0113**	Line 138 / Line 26
140	RLIAP Revenues	$8,700	$610,092	$43,117	$653,208	$250,029	$387,249	$101,865	$44,210	$84,807	$105,264	$185,086	$1,820,418	Line 26 * Line 139 Col (M)
141	Increase in RLIAP Rate												**$0.0013**	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	$3,054,534	$1,757,165	$207,785	$451,754	$325,520	$140,478	$116,042	$13,062,953	Line 16 * Line 119
146	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
147	Delivery Quantities													
148	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
149	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	$10,296,911	Line 124 x Line 24 + Line 25 x Line 125
150														
151														
152	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
153	Total Base plus RLIAP Revenues	$930,052	$42,994,250	$1,256,728	$44,250,979	$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
154	Truncation Difference Compared to Revenue Requirement													
155	Base Revenues plus Low Income RLIAP Revenues												$0	Line 153 - Line 78
156	Class Rate Impact Calculations													
157	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
158	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%	5.79%	14.07%	14.07%	**13.23%**	Line 157 / Line 65
159	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	$9,481,476	Line 152 - Line 10
160	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	$20,979	$206,339	Line 140 - Line 13
161	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
162	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%	6.07%	13.98%	13.87%		Line 161 / (∑ Line 10, - Line 11, Line 13)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Billing Determinants

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

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	∑ 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
27													
28													

29		Currently effective			Rate case			COG Adder for Rate Case	
30		2017 Summer COG Filing	2016-2017 Winter COG Filing		Summer	Winter		Summer	Winter
31	LP and LNG Costs	$ -	$ 1,980,428			$ 840,021			
32	Bad Debt Costs	14,562	66,890	81,452	1,367	6,278	$ 7,645		
33	Gas Working Capital								
34	Other A&G and Misc.	2,355	10,815	13,170	76,094	349,528	$ 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	94,546,873		
38	Indirect Gas Rate	$ 0.0010	$ 0.0265		$ 0.0046	$ 0.0154		$ 0.0036	$ (0.0111)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
RDM Revenue per Customer

Line		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor						
		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	Total C&I	Company Total	Explanation
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
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	∑ 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	∑ 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 (Incld 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	∑ 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	Low Income Heat R-4	Difference
		(A)	(B)	(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	**Calendar Operating Revenue**	$ 68,990,067	$ 1,422,605	$ 70,412,672	Annual Reports, p. 28 and 50
2	Less:				
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	**Cycle Operating Revenue**	$ 66,736,663	$ 1,331,835	$ 68,068,498	L1+L6 (See also RATES-3 p. 1 of 4)
9	Add:				
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	**Calendar Month Normal Revenue at Current Rates**	**$ 69,323,169**	**$ 1,331,835**	**$ 70,655,003**	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
Net	**$ 378,886**	**1,968**	**423,310**

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	

CONCORD STEAM DATA - EXPECTED SALES

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Concord Steam

2016 Customers

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	128	128	128	128	128	128	128	128	128	128	128	128	1,536	768	768
G-42	35	35	35	35	35	35	35	35	35	35	35	35	420	210	210
G-43	3	3	3	3	3	3	3	3	3	3	3	3	36	18	18
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**1,992**	**996**	**996**
Total All	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**166**	**1,992**	**996**	**996**

7/1/2016 Customer Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 6,190	$ 74,281	$ 37,140	$ 37,140
G-42	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 5,078	$ 60,934	$ 30,467	$ 30,467
G-43	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 1,868	$ 22,414	$ 11,207	$ 11,207
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 157,629**	**$ 78,814**	**$ 78,814**
Total All	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 13,136**	**$ 157,629**	**$ 78,814**	**$ 78,814**

ENERGY COMPONENT

HEADBLOCK

2016 Estimated BF Volume Headblock

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	12,195	12,221	11,054	8,222	549	196	200	180	301	1,626	9,240	11,234	67,218	64,166	3,052
G-42	35,000	35,000	35,000	34,945	8,067	4,489	4,133	4,133	6,430	13,785	34,626	34,853	250,461	209,424	41,037
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**47,195**	**47,221**	**46,054**	**43,167**	**8,616**	**4,685**	**4,333**	**4,313**	**6,732**	**15,411**	**43,866**	**46,087**	**317,679**	**273,590**	**44,089**
Total All	**47,195**	**47,221**	**46,054**	**43,167**	**8,616**	**4,685**	**4,333**	**4,313**	**6,732**	**15,411**	**43,866**	**46,087**	**317,679**	**273,590**	**44,089**

7/1/2016 Headblock Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Estimated BF Volume Headblock 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 4,835	$ 4,845	$ 4,383	$ 3,260	$ 218	$ 78	$ 79	$ 71	$ 120	$ 645	$ 3,664	$ 4,454	$ 26,652	$ 25,442	$ 1,210
G-42	$ 12,621	$ 12,621	$ 12,621	$ 12,601	$ 2,909	$ 1,619	$ 1,490	$ 1,490	$ 2,319	$ 4,971	$ 12,486	$ 12,568	$ 90,316	$ 75,518	$ 14,798
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 17,456**	**$ 17,466**	**$ 17,004**	**$ 15,861**	**$ 3,127**	**$ 1,696**	**$ 1,570**	**$ 1,562**	**$ 2,438**	**$ 5,615**	**$ 16,150**	**$ 17,022**	**$ 116,968**	**$ 100,960**	**$ 16,008**
Total All	**$ 17,456**	**$ 17,466**	**$ 17,004**	**$ 15,861**	**$ 3,127**	**$ 1,696**	**$ 1,570**	**$ 1,562**	**$ 2,438**	**$ 5,615**	**$ 16,150**	**$ 17,022**	**$ 116,968**	**$ 100,960**	**$ 16,008**

TAILBLOCK

2016 Estimated BF Volume Tailblock

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	73,413	81,498	44,802	19,968	2,731	2,332	1,322	1,515	2,330	13,103	27,171	48,980	319,166	295,832	23,334
G-42	197,725	202,001	122,890	65,680	15,229	9,097	8,003	7,824	14,951	52,233	73,554	130,290	899,476	792,139	107,337
G-43	83,657	92,703	57,197	34,589	3,126	1,671	1,671	547	3,918	18,394	39,164	63,268	399,904	370,578	29,326
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**354,794**	**376,201**	**224,889**	**120,236**	**21,086**	**13,100**	**10,996**	**9,887**	**21,199**	**83,730**	**139,889**	**242,539**	**1,618,546**	**1,458,549**	**159,997**
Total All	**354,794**	**376,201**	**224,889**	**120,236**	**21,086**	**13,100**	**10,996**	**9,887**	**21,199**	**83,730**	**139,889**	**242,539**	**1,618,546**	**1,458,549**	**159,997**

7/1/2016 Tailblock Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Estimated BF Volume Tailblock 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 19,550	$ 21,703	$ 11,931	$ 5,317	$ 727	$ 621	$ 352	$ 404	$ 620	$ 3,489	$ 7,236	$ 13,043	$ 84,994	$ 78,780	$ 6,214
G-42	$ 47,493	$ 48,521	$ 29,518	$ 15,776	$ 3,658	$ 2,185	$ 1,922	$ 1,879	$ 3,591	$ 12,546	$ 17,668	$ 31,296	$ 216,054	$ 190,272	$ 25,782
G-43	$ 18,538	$ 20,543	$ 12,675	$ 7,665	$ 317	$ 169	$ 169	$ 55	$ 397	$ 1,863	$ 8,679	$ 14,020	$ 85,091	$ 82,120	$ 2,971
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 85,582**	**$ 90,766**	**$ 54,124**	**$ 28,759**	**$ 4,702**	**$ 2,975**	**$ 2,444**	**$ 2,338**	**$ 4,609**	**$ 17,899**	**$ 33,582**	**$ 58,359**	**$ 386,139**	**$ 351,172**	**$ 34,967**
Total All	**$ 85,582**	**$ 90,766**	**$ 54,124**	**$ 28,759**	**$ 4,702**	**$ 2,975**	**$ 2,444**	**$ 2,338**	**$ 4,609**	**$ 17,899**	**$ 33,582**	**$ 58,359**	**$ 386,139**	**$ 351,172**	**$ 34,967**

HEADBLOCK + TAILBLOCK

2016 Estimated BF Volume Headblock + Tailblock

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	85,608	93,719	55,856	28,190	3,280	2,528	1,522	1,695	2,631	14,729	36,411	60,214	386,383	359,997	26,386
G-42	232,725	237,001	157,890	100,625	23,296	13,586	12,136	11,957	21,382	66,017	108,180	165,143	1,149,937	1,001,563	148,374
G-43	83,657	92,703	57,197	34,589	3,126	1,671	1,671	547	3,918	18,394	39,164	63,268	399,904	370,578	29,326
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**401,989**	**423,422**	**270,943**	**163,404**	**29,702**	**17,785**	**15,329**	**14,200**	**27,931**	**99,140**	**183,755**	**288,626**	**1,936,225**	**1,732,138**	**204,086**
Total All	**401,989**	**423,422**	**270,943**	**163,404**	**29,702**	**17,785**	**15,329**	**14,200**	**27,931**	**99,140**	**183,755**	**288,626**	**1,936,225**	**1,732,138**	**204,086**

2016 Estimated BF Volume Headblock + Tailblock 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 24,385	$ 26,548	$ 16,314	$ 8,578	$ 945	$ 699	$ 431	$ 475	$ 740	$ 4,134	$ 10,899	$ 17,498	$ 111,646	$ 104,222	$ 7,424
G-42	$ 60,114	$ 61,142	$ 42,139	$ 28,377	$ 6,567	$ 3,804	$ 3,413	$ 3,370	$ 5,910	$ 17,517	$ 30,154	$ 43,864	$ 306,370	$ 265,790	$ 40,580
G-43	$ 18,538	$ 20,543	$ 12,675	$ 7,665	$ 317	$ 169	$ 169	$ 55	$ 397	$ 1,863	$ 8,679	$ 14,020	$ 85,091	$ 82,120	$ 2,971
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 103,038**	**$ 108,233**	**$ 71,128**	**$ 44,620**	**$ 7,829**	**$ 4,672**	**$ 4,013**	**$ 3,900**	**$ 7,047**	**$ 23,514**	**$ 49,732**	**$ 75,382**	**$ 503,107**	**$ 452,132**	**$ 50,975**
Total All	**$ 103,038**	**$ 108,233**	**$ 71,128**	**$ 44,620**	**$ 7,829**	**$ 4,672**	**$ 4,013**	**$ 3,900**	**$ 7,047**	**$ 23,514**	**$ 49,732**	**$ 75,382**	**$ 503,107**	**$ 452,132**	**$ 50,975**

TOTAL REVENUE

2016 Estimated BF 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ 30,575	$ 32,738	$ 22,504	$ 14,768	$ 7,135	$ 6,889	$ 6,622	$ 6,665	$ 6,930	$ 10,324	$ 17,089	$ 23,688	$ 185,927	$ 141,362	$ 44,564
G-42	$ 65,192	$ 66,219	$ 47,217	$ 33,455	$ 11,645	$ 8,882	$ 8,490	$ 8,448	$ 10,988	$ 22,595	$ 35,232	$ 48,941	$ 367,304	$ 296,257	$ 71,047
G-43	$ 20,406	$ 22,411	$ 14,543	$ 9,533	$ 2,184	$ 2,037	$ 2,037	$ 1,923	$ 2,265	$ 3,731	$ 10,547	$ 15,888	$ 107,505	$ 93,327	$ 14,178
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 116,174**	**$ 121,369**	**$ 84,263**	**$ 57,756**	**$ 20,964**	**$ 17,807**	**$ 17,149**	**$ 17,036**	**$ 20,183**	**$ 36,650**	**$ 62,868**	**$ 88,517**	**$ 660,735**	**$ 530,946**	**$ 129,789**
Total All	**$ 116,174**	**$ 121,369**	**$ 84,263**	**$ 57,756**	**$ 20,964**	**$ 17,807**	**$ 17,149**	**$ 17,036**	**$ 20,183**	**$ 36,650**	**$ 62,868**	**$ 88,517**	**$ 660,735**	**$ 530,946**	**$ 129,789**

CONCORD STEAM DATA - CURRENT SALES

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Concord Steam

2016 Customers (Equivalent Bills)

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	1	1	1	1	1	-	1	1	1	1	1	1	-	1	12	6	6
G-51	1	1	1	1	1	0	1	1	1	1	1	1	0	1	12	6	6
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**2**	**2**	**2**	**2**	**2**	**0**	**2**	**2**	**2**	**2**	**2**	**2**	**0**	**2**	**24**	**12**	**12**
Total All	**2**	**2**	**2**	**2**	**2**	**0**	**2**	**2**	**2**	**2**	**2**	**2**	**0**	**2**	**24**	**12**	**12**

7/1/2016 EnergyNorth Customer Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 643	$ 643	$ 602	$ 643	$ 623	$ -	$ 643	$ 623	$ 643	$ 643	$ 623	$ 643	$ -	$ 623	$ 7,596	$ 3,777	$ 3,819
G-51	$ 50	$ 47	$ 52	$ 50	$ 35	$ 15	$ 48	$ 48	$ 50	$ 48	$ 53	$ 34	$ 6	$ 55	$ 592	$ 295	$ 297
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 693**	**$ 690**	**$ 653**	**$ 693**	**$ 658**	**$ 15**	**$ 692**	**$ 671**	**$ 693**	**$ 692**	**$ 676**	**$ 677**	**$ 6**	**$ 677**	**$ 8,187**	**$ 4,072**	**$ 4,115**
Total All	**$ 693**	**$ 690**	**$ 653**	**$ 693**	**$ 658**	**$ 15**	**$ 692**	**$ 671**	**$ 693**	**$ 692**	**$ 676**	**$ 677**	**$ 6**	**$ 677**	**$ 8,187**	**$ 4,072**	**$ 4,115**

ENERGY COMPONENT

HEADBLOCK

2016 Actual BF Volume Headblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	5	2	5	5	13	6	19	16	5	7	3	3	1	7	96	38	58
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**5**	**2**	**5**	**5**	**13**	**6**	**19**	**16**	**5**	**7**	**3**	**3**	**1**	**7**	**96**	**38**	**58**
Total All	**5**	**2**	**5**	**5**	**13**	**6**	**19**	**16**	**5**	**7**	**3**	**3**	**1**	**7**	**96**	**38**	**58**

7/1/2016 Headblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Headblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 1	$ 0	$ 1	$ 1	$ 3	$ 1	$ 5	$ 4	$ 1	$ 2	$ 1	$ 1	$ 0	$ 2	$ 23	$ 9	$ 14
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1**	**$ 0**	**$ 1**	**$ 1**	**$ 3**	**$ 1**	**$ 5**	**$ 4**	**$ 1**	**$ 2**	**$ 1**	**$ 1**	**$ 0**	**$ 2**	**$ 23**	**$ 9**	**$ 14**
Total All	**$ 1**	**$ 0**	**$ 1**	**$ 1**	**$ 3**	**$ 1**	**$ 5**	**$ 4**	**$ 1**	**$ 2**	**$ 1**	**$ 1**	**$ 0**	**$ 2**	**$ 23**	**$ 9**	**$ 14**

TAILBLOCK

2016 Actual BF Volume Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	160,016	227,237	209,896	138,493	102,517	-	71,539	22,743	19,241	16,963	132,262	249,318	-	162,593	1,512,818	1,000,752	512,066
G-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**160,016**	**227,237**	**209,896**	**138,493**	**102,517**	**-**	**71,539**	**22,743**	**19,241**	**16,963**	**132,262**	**249,318**	**-**	**162,593**	**1,512,818**	**1,000,752**	**512,066**
Total All	**160,016**	**227,237**	**209,896**	**138,493**	**102,517**	**-**	**71,539**	**22,743**	**19,241**	**16,963**	**132,262**	**249,318**	**-**	**162,593**	**1,512,818**	**1,000,752**	**512,066**

7/1/2016 Tailblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 35,460	$ 50,356	$ 46,513	$ 30,690	$ 22,718	$ -	$ 7,247	$ 2,304	$ 1,949	$ 1,718	$ 13,398	$ 25,256	$ -	$ 36,031	$ 273,639	$ 221,767	$ 51,872
G-51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 35,460**	**$ 50,356**	**$ 46,513**	**$ 30,690**	**$ 22,718**	**$ -**	**$ 7,247**	**$ 2,304**	**$ 1,949**	**$ 1,718**	**$ 13,398**	**$ 25,256**	**$ -**	**$ 36,031**	**$ 273,639**	**$ 221,767**	**$ 51,872**
Total All	**$ 35,460**	**$ 50,356**	**$ 46,513**	**$ 30,690**	**$ 22,718**	**$ -**	**$ 7,247**	**$ 2,304**	**$ 1,949**	**$ 1,718**	**$ 13,398**	**$ 25,256**	**$ -**	**$ 36,031**	**$ 273,639**	**$ 221,767**	**$ 51,872**

HEADBLOCK + TAILBLOCK

2016 Actual BF Volume Headblock + Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-43	160,016	227,237	209,896	138,493	102,517	-	71,539	22,743	19,241	16,963	132,262	249,318	-	162,593	1,512,818	1,000,752	512,066
G-51	5	2	5	5	13	6	19	16	5	7	3	3	1	7	96	38	58
G-52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**160,021**	**227,239**	**209,901**	**138,498**	**102,530**	**6**	**71,558**	**22,759**	**19,246**	**16,970**	**132,265**	**249,321**	**1**	**162,600**	**1,512,914**	**1,000,790**	**512,124**
Total All	**160,021**	**227,239**	**209,901**	**138,498**	**102,530**	**6**	**71,558**	**22,759**	**19,246**	**16,970**	**132,265**	**249,321**	**1**	**162,600**	**1,512,914**	**1,000,790**	**512,124**

2016 Actual BF Volume Headblock + Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 35,460	$ 50,356	$ 46,513	$ 30,690	$ 22,718	$ -	$ 7,247	$ 2,304	$ 1,949	$ 1,718	$ 13,398	$ 25,256	$ -	$ 36,031	$ 273,639	$ 221,767	$ 51,872
G-51	$ 1	$ 0	$ 1	$ 1	$ 3	$ 1	$ 5	$ 4	$ 1	$ 2	$ 1	$ 1	$ 0	$ 2	$ 23	$ 9	$ 14
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 35,461**	**$ 50,356**	**$ 46,514**	**$ 30,691**	**$ 22,721**	**$ 1**	**$ 7,251**	**$ 2,308**	**$ 1,950**	**$ 1,720**	**$ 13,399**	**$ 25,257**	**$ 0**	**$ 36,032**	**$ 273,662**	**$ 221,776**	**$ 51,886**
Total All	**$ 35,461**	**$ 50,356**	**$ 46,514**	**$ 30,691**	**$ 22,721**	**$ 1**	**$ 7,251**	**$ 2,308**	**$ 1,950**	**$ 1,720**	**$ 13,399**	**$ 25,257**	**$ 0**	**$ 36,032**	**$ 273,662**	**$ 221,776**	**$ 51,886**

TOTAL REVENUE

2016 Actual BF Base Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-42	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-43	$ 36,103	$ 50,999	$ 47,115	$ 31,333	$ 23,340	$ -	$ 7,890	$ 2,926	$ 2,592	$ 2,362	$ 14,021	$ 25,899	$ -	$ 36,653	$ 281,235	$ 225,544	$ 55,691
G-51	$ 51	$ 47	$ 53	$ 51	$ 39	$ 16	$ 53	$ 52	$ 51	$ 50	$ 54	$ 34	$ 7	$ 56	$ 615	$ 304	$ 310
G-52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 36,154**	**$ 51,046**	**$ 47,168**	**$ 31,385**	**$ 23,379**	**$ 16**	**$ 7,943**	**$ 2,979**	**$ 2,644**	**$ 2,412**	**$ 14,075**	**$ 25,934**	**$ 7**	**$ 36,710**	**$ 281,849**	**$ 225,848**	**$ 56,001**
Total All	**$ 36,154**	**$ 51,046**	**$ 47,168**	**$ 31,385**	**$ 23,379**	**$ 16**	**$ 7,943**	**$ 2,979**	**$ 2,644**	**$ 2,412**	**$ 14,075**	**$ 25,934**	**$ 7**	**$ 36,710**	**$ 281,849**	**$ 225,848**	**$ 56,001**

Revenue Increase associated with the Concord Steam customers converting to natural gas $ 378,886

KEENE DATA - CURRENT SALES

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Keene Division

2016 Customers

	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
R-1	431	431	425	445	451	478	496	503	516	531	531	528	5,766	2,791	2,975
R-3	359	356	357	341	325	284	259	254	247	250	255	264	3,551	1,932	1,619
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**790**	**787**	**782**	**786**	**776**	**762**	**755**	**757**	**763**	**781**	**786**	**792**	**9,317**	**4,723**	**4,594**
G-41	364	367	379	365	364	356	353	347	347	344	346	347	4,279	2,168	2,111
G-42	12	12	12	12	12	12	12	12	13	12	12	12	145	72	73
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	89	91	87	93	93	99	103	104	105	108	108	106	1,186	574	612
G-52	10	10	10	10	10	10	10	10	10	10	10	10	120	60	60
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**475**	**480**	**488**	**480**	**479**	**477**	**478**	**473**	**475**	**474**	**476**	**475**	**5,730**	**2,874**	**2,856**
Total All	**1,265**	**1,267**	**1,270**	**1,266**	**1,255**	**1,239**	**1,233**	**1,230**	**1,238**	**1,255**	**1,262**	**1,267**	**15,047**	**7,597**	**7,450**

7/1/2016 Customer Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00
R-3	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00
R-4	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00
G-41	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-42	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-43	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-51	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-52	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-53	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-54	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00
G-63	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 18.00

2016 Customer 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
R-1	$ 3,879	$ 3,879	$ 3,825	$ 4,005	$ 4,059	$ 4,302	$ 4,464	$ 4,527	$ 4,644	$ 4,779	$ 4,779	$ 4,752	$ 51,894	$ 25,119	$ 26,775
R-3	$ 3,231	$ 3,204	$ 3,213	$ 3,069	$ 2,925	$ 2,556	$ 2,331	$ 2,286	$ 2,223	$ 2,250	$ 2,295	$ 2,376	$ 31,959	$ 17,388	$ 14,571
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 7,110**	**$ 7,083**	**$ 7,038**	**$ 7,074**	**$ 6,984**	**$ 6,858**	**$ 6,795**	**$ 6,813**	**$ 6,867**	**$ 7,029**	**$ 7,074**	**$ 7,128**	**$ 83,853**	**$ 42,507**	**$ 41,346**
G-41	$ 6,552	$ 6,606	$ 6,822	$ 6,570	$ 6,552	$ 6,408	$ 6,354	$ 6,246	$ 6,246	$ 6,192	$ 6,228	$ 6,246	$ 77,022	$ 39,024	$ 37,998
G-42	$ 216	$ 216	$ 216	$ 216	$ 216	$ 216	$ 216	$ 216	$ 234	$ 216	$ 216	$ 216	$ 2,610	$ 1,296	$ 1,314
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 1,602	$ 1,638	$ 1,566	$ 1,674	$ 1,674	$ 1,782	$ 1,854	$ 1,872	$ 1,890	$ 1,944	$ 1,944	$ 1,908	$ 21,348	$ 10,332	$ 11,016
G-52	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 2,160	$ 1,080	$ 1,080
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 8,550**	**$ 8,640**	**$ 8,784**	**$ 8,640**	**$ 8,622**	**$ 8,586**	**$ 8,604**	**$ 8,514**	**$ 8,550**	**$ 8,532**	**$ 8,568**	**$ 8,550**	**$ 103,140**	**$ 51,732**	**$ 51,408**
Total All	**$ 15,660**	**$ 15,723**	**$ 15,822**	**$ 15,714**	**$ 15,606**	**$ 15,444**	**$ 15,399**	**$ 15,327**	**$ 15,417**	**$ 15,561**	**$ 15,642**	**$ 15,678**	**$ 186,993**	**$ 94,239**	**$ 92,754**

ENERGY COMPONENT

BLOCK 1

2016 Actual BF Volume Block 1

	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
R-1	8,761	7,914	8,043	8,062	6,550	5,663	4,430	3,757	3,989	5,434	7,133	10,044	79,777	49,955	29,822
R-3	19,795	20,513	21,117	17,436	11,254	4,287	2,361	1,841	1,789	3,039	7,625	14,241	125,298	100,727	24,571
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**28,555**	**28,427**	**29,160**	**25,498**	**17,803**	**9,950**	**6,791**	**5,598**	**5,778**	**8,473**	**14,758**	**24,284**	**205,076**	**150,682**	**54,394**
G-41	19,578	21,060	22,183	16,726	13,787	6,489	2,876	2,273	2,317	3,926	9,429	14,228	134,872	103,204	31,668
G-42	960	960	960	960	960	960	547	(2,646)	690	853	880	880	6,965	5,600	1,365
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	3,096	3,621	3,578	3,829	3,569	3,586	3,247	3,287	3,424	3,784	3,895	3,373	42,289	21,391	20,898
G-52	800	800	800	800	800	800	800	800	720	800	800	800	9,520	4,800	4,720
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**24,435**	**26,440**	**27,521**	**22,315**	**19,116**	**11,835**	**7,471**	**3,715**	**7,151**	**9,363**	**15,005**	**19,281**	**193,646**	**134,995**	**58,651**
Total All	**52,990**	**54,867**	**56,680**	**47,813**	**36,919**	**21,785**	**14,262**	**9,313**	**12,929**	**17,837**	**29,763**	**43,565**	**398,722**	**285,678**	**113,044**

7/1/2016 Block 1 Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
R-3	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
R-4	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-41	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-42	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-43	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-51	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-52	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-53	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-54	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522
G-63	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522	$ 1.1522

2016 Actual BF Volume Block 1 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
R-1	$ 10,094	$ 9,118	$ 9,267	$ 9,289	$ 7,547	$ 6,525	$ 5,104	$ 4,329	$ 4,596	$ 6,261	$ 8,218	$ 11,572	$ 91,920	$ 57,559	$ 34,361
R-3	$ 22,807	$ 23,635	$ 24,331	$ 20,090	$ 12,966	$ 4,939	$ 2,721	$ 2,121	$ 2,062	$ 3,502	$ 8,786	$ 16,408	$ 144,369	$ 116,057	$ 28,311
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 32,901**	**$ 32,753**	**$ 33,598**	**$ 29,379**	**$ 20,513**	**$ 11,464**	**$ 7,825**	**$ 6,450**	**$ 6,657**	**$ 9,763**	**$ 17,004**	**$ 27,980**	**$ 236,288**	**$ 173,616**	**$ 62,672**
G-41	$ 22,558	$ 24,265	$ 25,559	$ 19,272	$ 15,885	$ 7,476	$ 3,314	$ 2,619	$ 2,669	$ 4,524	$ 10,865	$ 16,393	$ 155,400	$ 118,912	$ 36,488
G-42	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ 1,106	$ 631	$ (3,048)	$ 795	$ 983	$ 1,014	$ 1,014	$ 8,025	$ 6,452	$ 1,573
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 3,568	$ 4,172	$ 4,122	$ 4,411	$ 4,112	$ 4,132	$ 3,741	$ 3,787	$ 3,945	$ 4,360	$ 4,488	$ 3,886	$ 48,725	$ 24,647	$ 24,078
G-52	$ 922	$ 922	$ 922	$ 922	$ 922	$ 922	$ 922	$ 922	$ 830	$ 922	$ 922	$ 922	$ 10,969	$ 5,531	$ 5,438
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 28,154**	**$ 30,464**	**$ 31,709**	**$ 25,711**	**$ 22,025**	**$ 13,636**	**$ 8,608**	**$ 4,280**	**$ 8,239**	**$ 10,789**	**$ 17,288**	**$ 22,215**	**$ 223,119**	**$ 155,542**	**$ 67,577**
Total All	**$ 61,055**	**$ 63,217**	**$ 65,307**	**$ 55,090**	**$ 42,538**	**$ 25,101**	**$ 16,432**	**$ 10,730**	**$ 14,897**	**$ 20,551**	**$ 34,293**	**$ 50,196**	**$ 459,407**	**$ 329,158**	**$ 130,250**

BLOCK 2

2016 Actual BF Volume Block 2

	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
R-1	51	29	54	8	4	-	-	-	-	-	-	160	305	302	4
R-3	6,764	8,324	10,044	3,997	705	-	-	-	-	47	409	4,749	35,040	34,288	752
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**6,815**	**8,353**	**10,098**	**4,005**	**708**	**-**	**-**	**-**	**-**	**47**	**409**	**4,909**	**35,345**	**34,589**	**756**
G-41	14,826	17,325	18,191	12,908	7,720	2,468	1,247	874	871	1,822	4,724	10,043	93,018	78,017	15,002
G-42	1,428	1,428	1,428	1,428	1,428	1,266	714	724	952	1,071	1,309	1,309	14,485	8,330	6,155
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	3,331	3,330	3,109	3,578	3,258	3,277	3,022	2,964	2,915	3,339	3,200	2,487	37,811	19,035	18,775
G-52	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,071	1,190	1,190	1,190	14,161	7,140	7,021
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**20,775**	**23,273**	**23,918**	**19,104**	**13,596**	**8,201**	**6,173**	**5,752**	**5,808**	**7,422**	**10,423**	**15,029**	**159,475**	**112,522**	**46,953**
Total All	**27,590**	**31,626**	**34,016**	**23,109**	**14,304**	**8,201**	**6,173**	**5,752**	**5,808**	**7,469**	**10,832**	**19,938**	**194,820**	**147,112**	**47,708**

7/1/2016 Block 2 Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
R-3	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
R-4	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-41	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-42	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-43	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-51	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-52	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-53	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-54	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442
G-63	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442	$ 0.9442

2016 Actual BF Volume Block 2 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
R-1	$ 48	$ 27	$ 51	$ 8	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ 151	$ 288	$ 285	$ 3
R-3	$ 6,387	$ 7,860	$ 9,484	$ 3,774	$ 665	$ -	$ -	$ -	$ -	$ 45	$ 386	$ 4,484	$ 33,084	$ 32,374	$ 710
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 6,435**	**$ 7,887**	**$ 9,535**	**$ 3,781**	**$ 669**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45**	**$ 386**	**$ 4,635**	**$ 33,373**	**$ 32,659**	**$ 714**
G-41	$ 13,998	$ 16,358	$ 17,176	$ 12,188	$ 7,289	$ 2,331	$ 1,177	$ 826	$ 822	$ 1,720	$ 4,461	$ 9,482	$ 87,828	$ 73,664	$ 14,164
G-42	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,195	$ 674	$ 683	$ 899	$ 1,011	$ 1,236	$ 1,236	$ 13,676	$ 7,865	$ 5,811
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 3,145	$ 3,144	$ 2,936	$ 3,378	$ 3,076	$ 3,094	$ 2,854	$ 2,799	$ 2,752	$ 3,153	$ 3,021	$ 2,348	$ 35,701	$ 17,973	$ 17,728
G-52	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,011	$ 1,124	$ 1,124	$ 1,124	$ 13,371	$ 6,742	$ 6,629
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 19,615**	**$ 21,975**	**$ 22,583**	**$ 18,038**	**$ 12,837**	**$ 7,744**	**$ 5,829**	**$ 5,431**	**$ 5,484**	**$ 7,008**	**$ 9,842**	**$ 14,190**	**$ 150,576**	**$ 106,244**	**$ 44,333**
Total All	**$ 26,050**	**$ 29,862**	**$ 32,118**	**$ 21,819**	**$ 13,506**	**$ 7,744**	**$ 5,829**	**$ 5,431**	**$ 5,484**	**$ 7,052**	**$ 10,228**	**$ 18,825**	**$ 183,949**	**$ 138,903**	**$ 45,046**

BLOCK 3

2016 Actual BF Volume Block 3

	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
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	1,232	1,050	2,865	299	-	-	-	-	-	-	-	419	5,865	5,865	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**1,232**	**1,050**	**2,865**	**299**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**419**	**5,865**	**5,865**	**-**
G-41	31,468	46,053	43,982	22,349	10,979	1,621	1,049	229	241	1,645	6,402	19,598	185,617	169,852	15,765
G-42	26,365	29,445	29,356	20,676	14,749	6,999	7,960	2,424	3,504	6,122	9,973	18,009	175,581	133,824	41,757
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	7,789	7,755	7,358	6,572	5,634	4,533	3,830	3,629	3,925	4,734	7,316	5,476	68,550	42,265	26,285
G-52	24,488	23,441	22,981	19,311	15,604	11,673	10,159	10,952	10,302	13,348	14,229	19,015	195,504	123,465	72,039
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**90,110**	**106,694**	**103,677**	**68,907**	**46,966**	**24,826**	**22,998**	**17,235**	**17,973**	**25,849**	**37,920**	**62,098**	**625,252**	**469,406**	**155,846**
Total All	**91,342**	**107,743**	**106,542**	**69,207**	**46,966**	**24,826**	**22,998**	**17,235**	**17,973**	**25,849**	**37,920**	**62,517**	**631,117**	**475,271**	**155,846**

7/1/2016 Block 3 Charge

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
R-1	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
R-3	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
R-4	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-41	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-42	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-43	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-51	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-52	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-53	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-54	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946
G-63	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946	$ 0.7946

2016 Actual BF Volume Block 3 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
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 979	$ 834	$ 2,277	$ 238	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 333	$ 4,660	$ 4,660	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 979**	**$ 834**	**$ 2,277**	**$ 238**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 333**	**$ 4,660**	**$ 4,660**	**$ -**
G-41	$ 25,004	$ 36,594	$ 34,948	$ 17,758	$ 8,724	$ 1,288	$ 834	$ 182	$ 192	$ 1,307	$ 5,087	$ 15,573	$ 147,491	$ 134,965	$ 12,526
G-42	$ 20,950	$ 23,397	$ 23,326	$ 16,429	$ 11,719	$ 5,561	$ 6,325	$ 1,926	$ 2,784	$ 4,864	$ 7,924	$ 14,310	$ 139,517	$ 106,336	$ 33,180
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 6,189	$ 6,162	$ 5,846	$ 5,222	$ 4,476	$ 3,602	$ 3,043	$ 2,884	$ 3,119	$ 3,762	$ 5,813	$ 4,352	$ 54,470	$ 33,584	$ 20,886
G-52	$ 19,458	$ 18,626	$ 18,261	$ 15,344	$ 12,399	$ 9,276	$ 8,073	$ 8,702	$ 8,186	$ 10,606	$ 11,307	$ 15,109	$ 155,348	$ 98,105	$ 57,242
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 71,601**	**$ 84,779**	**$ 82,382**	**$ 54,754**	**$ 37,319**	**$ 19,727**	**$ 18,274**	**$ 13,695**	**$ 14,281**	**$ 20,540**	**$ 30,131**	**$ 49,343**	**$ 496,825**	**$ 372,990**	**$ 123,835**
Total All	**$ 72,580**	**$ 85,613**	**$ 84,658**	**$ 54,992**	**$ 37,319**	**$ 19,727**	**$ 18,274**	**$ 13,695**	**$ 14,281**	**$ 20,540**	**$ 30,131**	**$ 49,676**	**$ 501,485**	**$ 377,650**	**$ 123,835**

BLOCK 1 + BLOCK 2 + BLOCK 3

2016 Actual BF Volume Block 1 + Block 2 + Block 3

	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
R-1	8,812	7,942	8,097	8,070	6,553	5,663	4,430	3,757	3,989	5,434	7,133	10,203	80,083	50,257	29,826
R-3	27,791	29,887	34,026	21,732	11,958	4,287	2,361	1,841	1,789	3,087	8,034	19,409	166,203	140,879	25,324
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**36,603**	**37,830**	**42,123**	**29,802**	**18,512**	**9,950**	**6,791**	**5,598**	**5,778**	**8,520**	**15,167**	**29,612**	**246,285**	**191,136**	**55,149**
G-41	65,872	84,438	84,356	51,984	32,486	10,578	5,172	3,377	3,428	7,393	20,556	43,869	413,508	351,074	62,434
G-42	28,753	31,833	31,744	23,064	17,137	9,225	9,221	502	5,146	8,046	12,162	20,198	197,031	147,754	49,277
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	14,216	14,705	14,044	13,979	12,460	11,396	10,100	9,880	10,265	11,858	14,411	11,336	148,650	82,691	65,958
G-52	26,478	25,431	24,971	21,301	17,594	13,663	12,149	12,942	12,093	15,338	16,219	21,005	219,185	135,405	83,780
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**135,319**	**156,407**	**155,116**	**110,327**	**79,677**	**44,863**	**36,642**	**26,701**	**30,932**	**42,634**	**63,348**	**96,407**	**978,373**	**716,924**	**261,449**
Total All	**171,922**	**194,237**	**197,239**	**140,129**	**98,189**	**54,813**	**43,433**	**32,300**	**36,710**	**51,155**	**78,515**	**126,019**	**1,224,659**	**908,060**	**316,599**

2016 Actual BF Volume Block 1 + Block 2 + Block 3 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
R-1	$ 10,142	$ 9,145	$ 9,318	$ 9,296	$ 7,550	$ 6,525	$ 5,104	$ 4,329	$ 4,596	$ 6,261	$ 8,218	$ 11,723	$ 92,208	$ 57,843	$ 34,364
R-3	$ 30,173	$ 32,329	$ 36,091	$ 24,102	$ 13,632	$ 4,939	$ 2,721	$ 2,121	$ 2,062	$ 3,546	$ 9,172	$ 21,225	$ 182,113	$ 153,092	$ 29,021
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 40,315**	**$ 41,474**	**$ 45,409**	**$ 33,398**	**$ 21,182**	**$ 11,464**	**$ 7,825**	**$ 6,450**	**$ 6,657**	**$ 9,807**	**$ 17,390**	**$ 32,948**	**$ 274,321**	**$ 210,935**	**$ 63,386**
G-41	$ 61,561	$ 77,217	$ 77,684	$ 49,218	$ 31,899	$ 11,095	$ 5,325	$ 3,627	$ 3,683	$ 7,551	$ 20,412	$ 41,448	$ 390,719	$ 327,540	$ 63,179
G-42	$ 23,404	$ 25,852	$ 25,781	$ 18,883	$ 14,174	$ 7,863	$ 7,630	$ (439)	$ 4,478	$ 6,859	$ 10,174	$ 16,559	$ 161,218	$ 120,654	$ 40,565
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 12,902	$ 13,478	$ 12,904	$ 13,012	$ 11,664	$ 10,828	$ 9,638	$ 9,470	$ 9,817	$ 11,275	$ 13,322	$ 10,586	$ 138,896	$ 76,204	$ 62,692
G-52	$ 21,503	$ 20,671	$ 20,306	$ 17,390	$ 14,444	$ 11,321	$ 10,118	$ 10,748	$ 10,027	$ 12,652	$ 13,352	$ 17,155	$ 179,687	$ 110,378	$ 69,310
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 119,371**	**$ 137,218**	**$ 136,675**	**$ 98,503**	**$ 72,181**	**$ 41,107**	**$ 32,711**	**$ 23,406**	**$ 28,005**	**$ 38,336**	**$ 57,261**	**$ 85,748**	**$ 870,521**	**$ 634,775**	**$ 235,745**
Total All	**$ 159,686**	**$ 178,692**	**$ 182,084**	**$ 131,901**	**$ 93,363**	**$ 52,571**	**$ 40,535**	**$ 29,856**	**$ 34,662**	**$ 48,143**	**$ 74,651**	**$ 118,696**	**$ 1,144,842**	**$ 845,711**	**$ 299,131**

TOTAL REVENUE

2016 Actual BF 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

KEENE DATA - PROPOSED ENERGYNORTH DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc - Keene Division

2016 Customers (Equivalent Bills)

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	495	391	389	491	353	82	514	506	477	569	554	408	88	560	5,876	2,767	3,109
R-3	413	321	332	374	258	57	304	265	240	271	261	196	42	279	3,614	2,019	1,595
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**907**	**712**	**721**	**865**	**611**	**139**	**818**	**771**	**717**	**840**	**815**	**604**	**130**	**839**	**9,490**	**4,785**	**4,704**
G-41	416	337	344	395	311	48	374	359	336	374	365	287	36	365	4,346	2,203	2,143
G-42	14	11	11	13	11	1	12	12	12	14	13	10	1	12	147	73	75
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	102	83	79	101	76	15	105	104	101	114	113	86	14	112	1,205	567	638
G-52	11	9	9	11	9	1	10	10	10	11	11	8	1	11	122	61	61
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**544**	**440**	**443**	**520**	**406**	**65**	**501**	**486**	**459**	**513**	**502**	**392**	**52**	**500**	**5,821**	**2,903**	**2,918**
Total All	**1,451**	**1,152**	**1,164**	**1,385**	**1,017**	**204**	**1,320**	**1,257**	**1,176**	**1,353**	**1,317**	**996**	**182**	**1,339**	**15,311**	**7,689**	**7,622**

7/1/2016 EnergyNorth Customer Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 EnergyNorth Customer Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 7,552	$ 5,975	$ 5,945	$ 7,491	$ 5,391	$ 1,254	$ 7,850	$ 7,721	$ 7,281	$ 8,684	$ 8,463	$ 6,227	$ 1,341	$ 8,550	$ 89,724	$ 42,245	$ 47,479
R-3	$ 9,127	$ 7,097	$ 7,332	$ 8,275	$ 5,695	$ 1,252	$ 6,721	$ 5,857	$ 5,314	$ 5,997	$ 5,773	$ 4,337	$ 923	$ 6,164	$ 79,864	$ 44,613	$ 35,251
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 16,678**	**$ 13,072**	**$ 13,277**	**$ 15,766**	**$ 11,086**	**$ 2,506**	**$ 14,571**	**$ 13,578**	**$ 12,594**	**$ 14,681**	**$ 14,236**	**$ 10,564**	**$ 2,264**	**$ 14,714**	**$ 169,588**	**$ 86,858**	**$ 82,730**
G-41	$ 20,140	$ 16,275	$ 16,637	$ 19,104	$ 15,025	$ 2,300	$ 18,080	$ 17,382	$ 16,262	$ 18,088	$ 17,642	$ 13,895	$ 1,722	$ 17,637	$ 210,190	$ 106,540	$ 103,650
G-42	$ 1,997	$ 1,591	$ 1,610	$ 1,862	$ 1,543	$ 193	$ 1,794	$ 1,775	$ 1,712	$ 1,983	$ 1,881	$ 1,489	$ 135	$ 1,799	$ 21,365	$ 10,538	$ 10,828
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 4,928	$ 4,004	$ 3,803	$ 4,884	$ 3,690	$ 721	$ 5,063	$ 5,038	$ 4,862	$ 5,518	$ 5,487	$ 4,180	$ 695	$ 5,416	$ 58,288	$ 27,420	$ 30,868
G-52	$ 1,654	$ 1,335	$ 1,330	$ 1,557	$ 1,243	$ 193	$ 1,504	$ 1,470	$ 1,436	$ 1,557	$ 1,538	$ 1,199	$ 155	$ 1,533	$ 17,705	$ 8,806	$ 8,898
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 28,719**	**$ 23,205**	**$ 23,380**	**$ 27,407**	**$ 21,501**	**$ 3,408**	**$ 26,442**	**$ 25,665**	**$ 24,272**	**$ 27,146**	**$ 26,548**	**$ 20,764**	**$ 2,707**	**$ 26,385**	**$ 307,549**	**$ 153,304**	**$ 154,244**
Total All	**$ 45,397**	**$ 36,277**	**$ 36,658**	**$ 43,174**	**$ 32,587**	**$ 5,914**	**$ 41,013**	**$ 39,242**	**$ 36,866**	**$ 41,827**	**$ 40,784**	**$ 31,328**	**$ 4,970**	**$ 41,099**	**$ 477,137**	**$ 240,162**	**$ 236,974**

ENERGY COMPONENT

HEADBLOCK

2016 Actual BF Volume Headblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	23,815	22,155	23,279	19,818	9,581	883	3,149	2,111	1,769	1,755	2,484	2,990	1,367	16,581	131,737	116,597	15,140
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**23,815**	**22,155**	**23,279**	**19,818**	**9,581**	**883**	**3,149**	**2,111**	**1,769**	**1,755**	**2,484**	**2,990**	**1,367**	**16,581**	**131,737**	**116,597**	**15,140**
G-41	24,992	23,320	24,362	20,488	13,559	699	3,313	1,573	1,187	1,277	1,918	3,167	1,216	16,948	138,019	124,886	13,133
G-42	13,767	10,967	11,100	12,655	9,872	533	4,096	2,195	(1,248)	2,823	3,977	3,760	793	11,367	86,656	70,520	16,136
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	4,117	3,957	3,917	4,772	3,545	628	4,321	3,849	3,780	4,194	4,633	3,770	559	3,965	50,007	24,831	25,176
G-52	11,351	9,175	9,167	10,544	8,298	1,315	9,674	9,161	8,954	8,063	9,791	7,850	1,051	10,191	114,584	59,777	54,807
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**54,228**	**47,419**	**48,546**	**48,458**	**35,274**	**3,175**	**21,403**	**16,778**	**12,673**	**16,358**	**20,318**	**18,546**	**3,619**	**42,469**	**389,266**	**280,014**	**109,252**
Total All	**78,043**	**69,574**	**71,825**	**68,277**	**44,856**	**4,058**	**24,552**	**18,889**	**14,442**	**18,113**	**22,802**	**21,536**	**4,986**	**59,050**	**521,003**	**396,611**	**124,392**

7/1/2016 Headblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Headblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 8,323	$ 7,743	$ 8,136	$ 6,926	$ 3,349	$ 308	$ 1,101	$ 738	$ 618	$ 614	$ 868	$ 1,045	$ 478	$ 5,795	$ 46,042	$ 40,751	$ 5,292
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 8,323**	**$ 7,743**	**$ 8,136**	**$ 6,926**	**$ 3,349**	**$ 308**	**$ 1,101**	**$ 738**	**$ 618**	**$ 614**	**$ 868**	**$ 1,045**	**$ 478**	**$ 5,795**	**$ 46,042**	**$ 40,751**	**$ 5,292**
G-41	$ 9,909	$ 9,246	$ 9,660	$ 8,124	$ 5,376	$ 277	$ 1,313	$ 623	$ 471	$ 506	$ 760	$ 1,256	$ 482	$ 6,720	$ 54,724	$ 49,517	$ 5,207
G-42	$ 4,964	$ 3,955	$ 4,003	$ 4,563	$ 3,560	$ 192	$ 1,477	$ 792	$ (450)	$ 1,018	$ 1,434	$ 1,356	$ 286	$ 4,099	$ 31,248	$ 25,429	$ 5,819
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 984	$ 946	$ 936	$ 1,140	$ 847	$ 150	$ 1,033	$ 920	$ 904	$ 1,002	$ 1,107	$ 901	$ 134	$ 948	$ 11,952	$ 5,935	$ 6,017
G-52	$ 2,329	$ 1,883	$ 1,881	$ 2,164	$ 1,703	$ 196	$ 1,439	$ 1,362	$ 1,331	$ 1,199	$ 1,456	$ 1,167	$ 216	$ 2,091	$ 20,416	$ 12,266	$ 8,150
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 18,187**	**$ 16,029**	**$ 16,479**	**$ 15,991**	**$ 11,486**	**$ 815**	**$ 5,262**	**$ 3,697**	**$ 2,255**	**$ 3,726**	**$ 4,758**	**$ 4,680**	**$ 1,117**	**$ 13,857**	**$ 118,340**	**$ 93,148**	**$ 25,193**
Total All	**$ 26,510**	**$ 23,773**	**$ 24,616**	**$ 22,917**	**$ 14,835**	**$ 1,124**	**$ 6,362**	**$ 4,435**	**$ 2,874**	**$ 4,339**	**$ 5,626**	**$ 5,725**	**$ 1,595**	**$ 19,652**	**$ 164,382**	**$ 133,898**	**$ 30,484**

TAILBLOCK

2016 Actual BF Volume Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	8,812	7,942	8,097	8,070	5,350	1,203	5,663	4,430	3,757	3,989	5,434	5,876	1,257	10,203	80,083	49,731	30,352
R-3	3,976	7,732	10,747	1,914	313	1,182	1,138	250	72	34	603	3,616	62	2,828	34,465	27,571	6,894
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**12,788**	**15,674**	**18,844**	**9,984**	**5,663**	**2,385**	**6,801**	**4,680**	**3,829**	**4,022**	**6,037**	**9,492**	**1,319**	**13,031**	**114,548**	**77,302**	**37,246**
G-41	40,879	61,118	59,994	31,495	15,032	3,195	7,266	3,599	2,190	2,151	5,475	14,964	1,208	26,921	275,489	236,648	38,841
G-42	14,987	20,867	20,644	10,409	5,079	1,652	5,129	7,026	1,750	2,323	4,069	7,184	425	8,831	110,375	81,242	29,134
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	10,099	10,748	10,127	9,207	7,247	1,040	7,075	6,250	6,100	6,070	7,225	9,180	903	7,371	98,642	55,703	42,940
G-52	15,126	16,255	15,805	10,757	7,316	666	3,989	2,989	3,988	4,030	5,547	6,887	431	10,814	104,601	76,505	28,096
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**81,091**	**108,988**	**106,570**	**61,868**	**34,674**	**6,553**	**23,459**	**19,864**	**14,028**	**14,574**	**22,316**	**38,215**	**2,967**	**53,938**	**589,107**	**450,097**	**139,010**
Total All	**93,879**	**124,662**	**125,414**	**71,852**	**40,337**	**8,938**	**30,260**	**24,544**	**17,858**	**18,597**	**28,353**	**47,707**	**4,286**	**66,969**	**703,656**	**527,399**	**176,256**

7/1/2016 Tailblock Charge

	WINTER					SUMMER							WINTER	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Actual BF Volume Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 1,778	$ 1,603	$ 1,634	$ 1,628	$ 1,080	$ 243	$ 1,143	$ 894	$ 758	$ 805	$ 1,097	$ 1,186	$ 254	$ 2,059	$ 16,161	$ 10,036	$ 6,125
R-3	$ 1,150	$ 2,236	$ 3,108	$ 554	$ 90	$ 342	$ 329	$ 72	$ 21	$ 10	$ 174	$ 1,046	$ 18	$ 818	$ 9,967	$ 7,974	$ 1,994
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 2,928**	**$ 3,839**	**$ 4,742**	**$ 2,182**	**$ 1,170**	**$ 585**	**$ 1,472**	**$ 966**	**$ 779**	**$ 815**	**$ 1,271**	**$ 2,231**	**$ 272**	**$ 2,877**	**$ 26,128**	**$ 18,009**	**$ 8,119**
G-41	$ 10,886	$ 16,276	$ 15,976	$ 8,387	$ 4,003	$ 851	$ 1,935	$ 959	$ 583	$ 573	$ 1,458	$ 3,985	$ 322	$ 7,169	$ 73,363	$ 63,019	$ 10,343
G-42	$ 3,600	$ 5,012	$ 4,959	$ 2,500	$ 1,220	$ 397	$ 1,232	$ 1,688	$ 420	$ 558	$ 977	$ 1,726	$ 102	$ 2,121	$ 26,512	$ 19,514	$ 6,998
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 1,568	$ 1,669	$ 1,573	$ 1,430	$ 1,126	$ 161	$ 1,099	$ 971	$ 947	$ 943	$ 1,122	$ 1,426	$ 140	$ 1,145	$ 15,319	$ 8,651	$ 6,669
G-52	$ 2,068	$ 2,222	$ 2,160	$ 1,471	$ 1,000	$ 56	$ 337	$ 253	$ 337	$ 341	$ 469	$ 582	$ 59	$ 1,478	$ 12,832	$ 10,458	$ 2,374
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 18,122**	**$ 25,179**	**$ 24,668**	**$ 13,788**	**$ 7,349**	**$ 1,466**	**$ 4,603**	**$ 3,869**	**$ 2,288**	**$ 2,414**	**$ 4,026**	**$ 7,718**	**$ 623**	**$ 11,913**	**$ 128,026**	**$ 101,642**	**$ 26,384**
Total All	**$ 21,050**	**$ 29,018**	**$ 29,410**	**$ 15,970**	**$ 8,519**	**$ 2,050**	**$ 6,075**	**$ 4,836**	**$ 3,067**	**$ 3,229**	**$ 5,297**	**$ 9,950**	**$ 895**	**$ 14,790**	**$ 154,154**	**$ 119,652**	**$ 34,503**

HEADBLOCK + TAILBLOCK

2016 Actual BF Volume Headblock + Tailblock

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	8,812	7,942	8,097	8,070	5,350	1,203	5,663	4,430	3,757	3,989	5,434	5,876	1,257	10,203	80,083	49,731	30,352
R-3	27,791	29,887	34,026	21,732	9,894	2,064	4,287	2,361	1,841	1,789	3,087	6,605	1,429	19,409	166,203	144,168	22,035
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**36,603**	**37,830**	**42,123**	**29,802**	**15,244**	**3,268**	**9,950**	**6,791**	**5,598**	**5,778**	**8,520**	**12,481**	**2,686**	**29,612**	**246,285**	**193,899**	**52,387**
G-41	65,872	84,438	84,356	51,984	28,592	3,894	10,578	5,172	3,377	3,428	7,393	18,131	2,424	43,869	413,508	361,534	51,973
G-42	28,753	31,833	31,744	23,064	14,951	2,186	9,225	9,221	502	5,146	8,046	10,944	1,218	20,198	197,031	151,761	45,270
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	14,216	14,705	14,044	13,979	10,792	1,668	11,396	10,100	9,880	10,265	11,858	12,949	1,461	11,336	148,650	80,534	68,116
G-52	26,478	25,431	24,971	21,301	15,614	1,980	13,663	12,149	12,942	12,093	15,338	14,737	1,482	21,005	219,185	136,282	82,903
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**135,319**	**156,407**	**155,116**	**110,327**	**69,949**	**9,728**	**44,863**	**36,642**	**26,701**	**30,932**	**42,634**	**56,761**	**6,586**	**96,407**	**978,373**	**730,111**	**248,262**
Total All	**171,922**	**194,237**	**197,239**	**140,129**	**85,193**	**12,996**	**54,813**	**43,433**	**32,300**	**36,710**	**51,155**	**69,243**	**9,272**	**126,019**	**1,224,659**	**924,010**	**300,648**

2016 Actual BF Volume Headblock + Tailblock Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 1,778	$ 1,603	$ 1,634	$ 1,628	$ 1,080	$ 243	$ 1,143	$ 894	$ 758	$ 805	$ 1,097	$ 1,186	$ 254	$ 2,059	$ 16,161	$ 10,036	$ 6,125
R-3	$ 9,473	$ 9,979	$ 11,244	$ 7,480	$ 3,439	$ 650	$ 1,430	$ 810	$ 639	$ 623	$ 1,042	$ 2,091	$ 496	$ 6,613	$ 56,010	$ 48,724	$ 7,285
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 11,251**	**$ 11,582**	**$ 12,878**	**$ 9,108**	**$ 4,519**	**$ 893**	**$ 2,572**	**$ 1,704**	**$ 1,397**	**$ 1,428**	**$ 2,139**	**$ 3,276**	**$ 749**	**$ 8,672**	**$ 72,170**	**$ 58,760**	**$ 13,410**
G-41	$ 20,796	$ 25,522	$ 25,636	$ 16,511	$ 9,379	$ 1,128	$ 3,248	$ 1,582	$ 1,054	$ 1,079	$ 2,218	$ 5,241	$ 804	$ 13,889	$ 128,087	$ 112,537	$ 15,550
G-42	$ 8,564	$ 8,967	$ 8,961	$ 7,063	$ 4,780	$ 589	$ 2,709	$ 2,479	$ (30)	$ 1,576	$ 2,411	$ 3,081	$ 388	$ 6,220	$ 57,760	$ 44,944	$ 12,817
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 2,552	$ 2,615	$ 2,509	$ 2,570	$ 1,973	$ 312	$ 2,131	$ 1,891	$ 1,851	$ 1,945	$ 2,229	$ 2,327	$ 274	$ 2,092	$ 27,271	$ 14,585	$ 12,686
G-52	$ 4,397	$ 4,105	$ 4,041	$ 3,634	$ 2,703	$ 252	$ 1,776	$ 1,615	$ 1,668	$ 1,540	$ 1,925	$ 1,749	$ 275	$ 3,569	$ 33,248	$ 22,724	$ 10,524
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 36,309**	**$ 41,209**	**$ 41,148**	**$ 29,779**	**$ 18,835**	**$ 2,281**	**$ 9,864**	**$ 7,567**	**$ 4,543**	**$ 6,140**	**$ 8,784**	**$ 12,398**	**$ 1,740**	**$ 25,771**	**$ 246,367**	**$ 194,790**	**$ 51,576**
Total All	**$ 47,561**	**$ 52,791**	**$ 54,026**	**$ 38,887**	**$ 23,354**	**$ 3,174**	**$ 12,437**	**$ 9,271**	**$ 5,941**	**$ 7,568**	**$ 10,923**	**$ 15,674**	**$ 2,490**	**$ 34,442**	**$ 318,537**	**$ 253,550**	**$ 64,987**

TOTAL REVENUE

2016 Actual BF Base Revenue

	WINTER					SUMMER							WINTER				
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Nov-16	Dec-16	Total	Winter	Summer
R-1	$ 9,330	$ 7,578	$ 7,579	$ 9,120	$ 6,471	$ 1,497	$ 8,993	$ 8,614	$ 8,039	$ 9,488	$ 9,560	$ 7,413	$ 1,594	$ 10,609	$ 105,885	$ 52,281	$ 53,604
R-3	$ 18,600	$ 17,076	$ 18,576	$ 15,755	$ 9,134	$ 1,902	$ 8,151	$ 6,667	$ 5,953	$ 6,621	$ 6,816	$ 6,427	$ 1,419	$ 12,777	$ 135,873	$ 93,337	$ 42,536
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ 27,929**	**$ 24,654**	**$ 26,155**	**$ 24,875**	**$ 15,605**	**$ 3,399**	**$ 17,144**	**$ 15,282**	**$ 13,992**	**$ 16,109**	**$ 16,375**	**$ 13,840**	**$ 3,013**	**$ 23,386**	**$ 241,758**	**$ 145,618**	**$ 96,140**
G-41	$ 40,936	$ 41,797	$ 42,273	$ 35,615	$ 24,405	$ 3,428	$ 21,329	$ 18,964	$ 17,316	$ 19,168	$ 19,860	$ 19,136	$ 2,526	$ 31,526	$ 338,277	$ 219,077	$ 119,200
G-42	$ 10,561	$ 10,558	$ 10,572	$ 8,925	$ 6,323	$ 783	$ 4,503	$ 4,254	$ 1,682	$ 3,559	$ 4,293	$ 4,571	$ 523	$ 8,019	$ 79,126	$ 55,481	$ 23,644
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 7,480	$ 6,619	$ 6,312	$ 7,455	$ 5,663	$ 1,032	$ 7,195	$ 6,928	$ 6,713	$ 7,463	$ 7,717	$ 6,506	$ 968	$ 7,509	$ 85,559	$ 42,005	$ 43,554
G-52	$ 6,051	$ 5,440	$ 5,371	$ 5,191	$ 3,946	$ 445	$ 3,280	$ 3,085	$ 3,105	$ 3,097	$ 3,462	$ 2,949	$ 429	$ 5,102	$ 50,953	$ 31,531	$ 19,422
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 65,029**	**$ 64,413**	**$ 64,528**	**$ 57,186**	**$ 40,336**	**$ 5,688**	**$ 36,306**	**$ 33,231**	**$ 28,815**	**$ 33,286**	**$ 35,332**	**$ 33,162**	**$ 4,447**	**$ 52,156**	**$ 553,915**	**$ 348,095**	**$ 205,821**
Total All	**$ 92,958**	**$ 89,068**	**$ 90,683**	**$ 82,061**	**$ 55,941**	**$ 9,087**	**$ 53,450**	**$ 48,513**	**$ 42,807**	**$ 49,395**	**$ 51,707**	**$ 47,002**	**$ 7,460**	**$ 75,541**	**$ 795,673**	**$ 493,712**	**$ 301,961**

Revenue Shortfall using Current EnergyNorth Rates	$ 536,161

R-1	$	14 021	$	13,016	$	13,113	$	13,301	$	11,609	$	10,827	$	9 566	$	8,956	$	9,240	$	11,042	$	12,997	$	16,475	$	146,102	$	82,962	$	41 139
R-3	$	33 434	$	35,533	$	38,304	$	27,171	$	16,557	$	7,495	$	5 052	$	4,407	$	4,285	$	5,796	$	11,497	$	23,601	$	214,072	$	170,480	$	43 592
R-4	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Total Resid.	**$**	**47 456**	**$**	**48,549**	**$**	**52,417**	**$**	**40,472**	**$**	**28,166**	**$**	**18,322**	**$**	**14 618**	**$**	**13,363**	**$**	**13,524**	**$**	**16,838**	**$**	**24,494**	**$**	**40,076**	**$**	**360,174**	**$**	**253,442**	**$**	**84 730**
G-41	$	68 113	$	60,823	$	56,504	$	55,798	$	38,651	$	17,921	$	12 676	$	9,873	$	9,929	$	12,710	$	26,645	$	47,664	$	407,711	$	366,564	$	101 177
G-42	$	20 620	$	26,068	$	25,967	$	19,098	$	14,390	$	8,074	$	7 646	$	(223)	$	4,712	$	7,075	$	10,390	$	16,775	$	160,828	$	121,903	$	41 879
G-43	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
G-51	$	14 556	$	15,116	$	14,670	$	14,686	$	13,338	$	12,610	$	11 692	$	11,162	$	11,707	$	13,218	$	15,266	$	12,494	$	160,204	$	86,536	$	73 708
G-52	$	21 683	$	20,851	$	20,084	$	17,570	$	14,616	$	11,501	$	10 298	$	10,508	$	10,207	$	12,832	$	13,532	$	17,335	$	185,867	$	111,408	$	79 390
G-53	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
G-54	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
G-55	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Total C/I	**$**	**127 921**	**$**	**145,858**	**$**	**145,459**	**$**	**107,143**	**$**	**80,003**	**$**	**49,681**	**$**	**41 316**	**$**	**31,920**	**$**	**36,555**	**$**	**46,868**	**$**	**65,829**	**$**	**94,268**	**$**	**973,611**	**$**	**686,907**	**$**	**287 533**
Total All	**$**	**175,346**	**$**	**194,410**	**$**	**197,876**	**$**	**147,615**	**$**	**108,169**	**$**	**68,013**	**$**	**55,934**	**$**	**45,283**	**$**	**50,079**	**$**	**62,706**	**$**	**90,323**	**$**	**134,344**	**$**	**1,333,785**	**$**	**939,350**	**$**	**372 263**

SALES AND TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc

2016 Customers (Equivalent Bills)

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
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-3	72,508	68,044	72,164	71,356	70,318	69,561	70,773	67,316	74,599	74,169	68,557	68,392	847,756	421,020	426,736
R-4	6,388	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,519	6,024	5,920	5,783	65,358	34,817	30,541
Total Resid.	**82,006**	**77,590**	**80,320**	**79,412**	**78,222**	**77,239**	**78,563**	**74,842**	**83,305**	**83,396**	**77,442**	**77,209**	**949,546**	**473,978**	**475,567**
G-41	8,596	8,695	8,498	8,026	8,312	7,942	8,120	7,874	8,989	9,003	8,337	8,274	100,667	50,427	50,240
G-42	1,687	1,697	1,716	1,632	1,692	1,629	1,654	1,627	1,773	1,767	1,628	1,643	20,145	10,003	10,142
G-43	48	51	49	48	47	46	49	46	48	52	50	49	583	295	288
G-51	1,293	1,233	1,276	1,229	1,243	1,203	1,237	1,168	1,309	1,358	1,245	1,233	15,026	7,509	7,517
G-52	315	308	313	310	307	300	306	293	327	323	299	301	3,702	1,846	1,856
G-53	33	31	34	32	31	34	32	33	33	43	35	32	403	198	205
G-54	27	28	25	31	29	28	26	29	27	29	24	26	330	162	167
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**12,000**	**12,042**	**11,911**	**11,309**	**11,661**	**11,182**	**11,425**	**11,069**	**12,505**	**12,574**	**11,619**	**11,559**	**140,855**	**70,440**	**70,416**
Total All	**94,006**	**89,632**	**92,231**	**90,721**	**89,883**	**88,421**	**89,988**	**85,911**	**95,810**	**95,970**	**89,061**	**88,767**	**1,090,401**	**544,418**	**545,983**

7/1/2016 Customer Charge

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 47,487	$ 43,691	$ 46,647	$ 47,579	$ 46,432	$ 45,063	$ 46,291	$ 43,932	$ 48,655	$ 48,920	$ 45,275	$ 46,330	$ 556,302	$ 277,009	$ 279,293
R-3	$ 1,602,420	$ 1,503,767	$ 1,594,826	$ 1,576,964	$ 1,554,025	$ 1,537,289	$ 1,564,091	$ 1,487,688	$ 1,648,636	$ 1,639,138	$ 1,515,110	$ 1,511,463	$ 18,735,415	$ 9,304,549	$ 9,430,866
R-4	$ 56,474	$ 59,093	$ 45,090	$ 43,677	$ 42,994	$ 41,789	$ 42,064	$ 41,094	$ 48,792	$ 53,248	$ 52,333	$ 51,119	$ 577,767	$ 307,786	$ 269,982
Total Resid.	**$ 1,706,380**	**$ 1,606,551**	**$ 1,686,562**	**$ 1,668,219**	**$ 1,643,450**	**$ 1,624,141**	**$ 1,652,446**	**$ 1,572,715**	**$ 1,746,083**	**$ 1,741,307**	**$ 1,612,718**	**$ 1,608,912**	**$ 19,869,484**	**$ 9,889,343**	**$ 9,980,141**
G-41	$ 415,723	$ 420,485	$ 410,984	$ 388,137	$ 401,954	$ 384,079	$ 392,697	$ 380,797	$ 434,699	$ 435,385	$ 403,174	$ 400,127	$ 4,868,239	$ 2,438,629	$ 2,429,610
G-42	$ 244,716	$ 246,209	$ 248,910	$ 236,791	$ 245,491	$ 236,309	$ 239,942	$ 236,090	$ 257,227	$ 256,314	$ 236,260	$ 238,341	$ 2,922,601	$ 1,451,227	$ 1,471,373
G-43	$ 30,176	$ 31,483	$ 30,279	$ 29,615	$ 29,283	$ 28,723	$ 30,798	$ 28,432	$ 30,031	$ 32,168	$ 31,359	$ 30,653	$ 363,002	$ 183,566	$ 179,436
G-51	$ 62,550	$ 59,627	$ 61,690	$ 59,444	$ 60,115	$ 58,187	$ 59,822	$ 56,462	$ 63,281	$ 65,655	$ 60,210	$ 59,636	$ 726,679	$ 363,158	$ 363,521
G-52	$ 45,652	$ 44,675	$ 45,434	$ 45,038	$ 44,525	$ 43,572	$ 44,394	$ 42,480	$ 47,436	$ 46,852	$ 43,383	$ 43,650	$ 537,091	$ 267,832	$ 269,259
G-53	$ 21,294	$ 19,607	$ 22,020	$ 20,739	$ 20,141	$ 21,678	$ 20,504	$ 20,824	$ 20,845	$ 27,381	$ 22,319	$ 20,739	$ 258,090	$ 126,717	$ 131,373
G-54	$ 17,599	$ 17,877	$ 16,125	$ 19,991	$ 18,453	$ 17,834	$ 16,617	$ 18,389	$ 17,407	$ 18,624	$ 15,420	$ 16,852	$ 211,188	$ 103,864	$ 107,324
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 837,710**	**$ 839,963**	**$ 835,442**	**$ 799,755**	**$ 819,961**	**$ 790,382**	**$ 804,774**	**$ 783,474**	**$ 870,926**	**$ 882,379**	**$ 812,125**	**$ 809,998**	**$ 9,886,888**	**$ 4,934,993**	**$ 4,951,896**
Total All	**$ 2,544,090**	**$ 2,446,514**	**$ 2,522,005**	**$ 2,467,974**	**$ 2,463,411**	**$ 2,414,523**	**$ 2,457,220**	**$ 2,356,189**	**$ 2,617,009**	**$ 2,623,685**	**$ 2,424,843**	**$ 2,418,910**	**$ 29,756,373**	**$ 14,824,336**	**$14,932,037**

ENERGY COMPONENT

HEADBLOCK

2016 Calendar BF Volume Headblock Normal

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	6,936,591	5,189,532	5,281,899	3,361,437	1,711,435	967,571	789,052	826,763	1,104,138	1,842,074	3,107,524	6,781,380	37,899,396	30,658,363	7,241,033
R-4	555,827	442,385	460,402	333,769	165,207	69,897	57,158	61,863	72,129	125,068	205,115	501,754	3,050,575	2,499,252	551,323
Total Resid.	**7,492,418**	**5,631,917**	**5,742,302**	**3,695,206**	**1,876,642**	**1,037,468**	**846,210**	**888,626**	**1,176,268**	**1,967,142**	**3,312,639**	**7,283,134**	**40,949,970**	**33,157,615**	**7,792,355**
G-41	927,806	649,027	506,337	471,820	238,710	65,256	51,144	53,936	67,923	157,999	379,548	909,608	4,479,114	3,844,146	634,967
G-42	1,937,857	1,383,128	1,126,677	1,114,833	663,338	343,470	267,808	287,012	407,563	719,608	1,107,286	1,991,037	11,349,616	8,660,817	2,688,798
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	119,022	88,040	73,112	76,320	65,348	56,769	56,692	59,569	61,735	88,689	97,976	122,284	965,557	576,754	388,803
G-52	352,590	283,533	225,360	236,461	217,337	205,376	217,983	223,550	236,876	319,478	313,804	352,547	3,184,895	1,764,295	1,420,601
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**3,337,275**	**2,403,728**	**1,931,486**	**1,899,434**	**1,184,733**	**670,870**	**593,627**	**624,067**	**774,097**	**1,285,774**	**1,898,614**	**3,375,476**	**19,979,182**	**14,846,013**	**5,133,170**
Total All	**10,829,693**	**8,035,645**	**7,673,788**	**5,594,640**	**3,061,375**	**1,708,338**	**1,439,837**	**1,512,693**	**1,950,365**	**3,252,916**	**5,211,252**	**10,658,609**	**60,929,153**	**48,003,628**	**12,925,525**

7/1/2016 Headblock Charge

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Headblock Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 2,424,338	$ 1,813,741	$ 1,846,024	$ 1,174,822	$ 598,147	$ 338,166	$ 275,774	$ 288,954	$ 385,896	$ 643,805	$ 1,086,080	$ 2,370,092	$ 13,245,839	$ 10,715,098	$ 2,530,741
R-4	$ 77,705	$ 61,845	$ 64,364	$ 46,661	$ 23,096	$ 9,772	$ 7,991	$ 8,648	$ 10,084	$ 17,485	$ 28,675	$ 70,145	$ 426,470	$ 349,395	$ 77,075
Total Resid.	**$ 2,502,043**	**$ 1,875,587**	**$ 1,910,388**	**$ 1,221,483**	**$ 621,243**	**$ 347,938**	**$ 283,764**	**$ 297,602**	**$ 395,980**	**$ 661,289**	**$ 1,114,755**	**$ 2,440,237**	**$ 13,672,309**	**$ 11,064,493**	**$ 2,607,816**
G-41	$ 367,875	$ 257,339	$ 200,763	$ 187,076	$ 94,648	$ 25,874	$ 20,278	$ 21,386	$ 26,931	$ 62,647	$ 150,491	$ 360,660	$ 1,775,969	$ 1,524,204	$ 251,765
G-42	$ 698,791	$ 498,756	$ 406,280	$ 402,009	$ 239,200	$ 123,855	$ 96,572	$ 103,496	$ 146,967	$ 259,491	$ 399,287	$ 717,968	$ 4,092,671	$ 3,123,091	$ 969,581
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 28,446	$ 21,041	$ 17,474	$ 18,241	$ 15,618	$ 13,568	$ 13,549	$ 14,237	$ 14,755	$ 21,197	$ 23,416	$ 29,226	$ 230,768	$ 137,844	$ 92,924
G-52	$ 72,351	$ 58,181	$ 46,244	$ 48,522	$ 32,318	$ 30,539	$ 32,414	$ 33,242	$ 35,223	$ 47,506	$ 64,393	$ 72,343	$ 573,277	$ 362,033	$ 211,243
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,167,464**	**$ 835,318**	**$ 670,760**	**$ 655,848**	**$ 381,784**	**$ 193,836**	**$ 162,814**	**$ 172,361**	**$ 223,877**	**$ 390,840**	**$ 637,587**	**$ 1,180,196**	**$ 6,672,685**	**$ 5,147,172**	**$ 1,525,513**
Total All	**$ 3,669,507**	**$ 2,710,904**	**$ 2,581,148**	**$ 1,877,331**	**$ 1,003,027**	**$ 541,774**	**$ 446,578**	**$ 469,963**	**$ 619,857**	**$ 1,052,130**	**$ 1,752,342**	**$ 3,620,433**	**$ 20,344,994**	**$ 16,211,666**	**$ 4,133,328**

TAILBLOCK

2016 Calendar BF Volume Tailblock Normal

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	27,072	29,974	47,107	64,726	92,550	684,733	474,046	210,687
R-3	3,036,618	3,398,076	1,781,702	642,596	538,954	417,958	192,669	156,090	181,739	854,744	2,125,988	1,698,168	15,025,301	12,683,147	2,342,154
R-4	194,208	231,625	127,209	59,119	46,357	31,594	12,834	9,494	9,214	45,243	133,725	89,070	989,694	834,957	154,737
Total Resid.	**3,330,578**	**3,718,011**	**1,983,588**	**755,746**	**628,643**	**484,868**	**233,389**	**192,655**	**220,928**	**947,094**	**2,324,440**	**1,879,788**	**16,699,728**	**13,992,151**	**2,707,577**
G-41	3,290,201	3,033,108	2,410,178	1,104,916	591,613	373,160	223,144	220,485	320,665	740,292	1,584,195	2,528,522	16,420,479	13,951,120	2,469,360
G-42	3,979,469	3,690,212	3,084,265	1,427,506	888,522	620,729	338,038	306,119	441,855	1,069,643	2,145,454	3,111,062	21,102,875	17,437,968	3,664,907
G-43	1,754,428	1,573,383	1,338,519	897,792	633,869	395,534	252,071	262,751	358,054	729,984	1,074,304	1,434,909	10,705,597	8,073,335	2,632,262
G-51	413,813	369,411	312,202	215,460	170,392	131,306	120,755	124,495	134,706	191,323	243,965	366,633	2,794,462	1,921,484	872,978
G-52	491,034	489,494	473,292	336,527	266,822	186,196	171,190	190,919	183,412	279,048	386,372	511,050	3,965,355	2,687,769	1,277,587
G-53	1,198,303	991,546	897,306	786,200	689,286	607,778	564,455	626,112	674,060	851,962	881,321	1,115,925	9,884,254	5,870,602	4,013,652
G-54	1,654,674	1,142,497	891,409	1,094,537	1,032,381	1,195,118	1,456,169	1,603,201	1,705,987	1,959,894	1,694,278	1,829,614	17,259,760	8,307,009	8,952,751
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**12,781,922**	**11,289,651**	**9,407,171**	**5,862,937**	**4,272,885**	**3,509,821**	**3,125,822**	**3,334,082**	**3,818,739**	**5,822,147**	**8,009,889**	**10,897,716**	**82,132,783**	**58,249,286**	**23,883,497**
Total All	**16,112,500**	**15,007,662**	**11,390,759**	**6,618,684**	**4,901,528**	**3,994,690**	**3,359,211**	**3,526,737**	**4,039,667**	**6,769,241**	**10,334,328**	**12,777,504**	**98,832,510**	**72,241,436**	**26,591,074**

7/1/2016 Tailblock Charge

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Tailblock Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 878,190	$ 982,724	$ 515,268	$ 185,839	$ 155,866	$ 120,874	$ 55,720	$ 45,141	$ 52,559	$ 247,192	$ 614,836	$ 491,110	$ 4,345,317	$ 3,667,966	$ 677,351
R-4	$ 22,450	$ 26,776	$ 14,705	$ 6,834	$ 5,359	$ 3,652	$ 1,484	$ 1,097	$ 1,065	$ 5,230	$ 15,459	$ 10,297	$ 114,409	$ 96,521	$ 17,888
Total Resid.	**$ 920,770**	**$ 1,027,320**	**$ 545,043**	**$ 203,576**	**$ 169,969**	**$ 131,653**	**$ 62,831**	**$ 51,702**	**$ 59,673**	**$ 261,928**	**$ 643,356**	**$ 520,083**	**$ 4,597,905**	**$ 3,860,150**	**$ 737,755**
G-41	$ 876,180	$ 807,717	$ 641,831	$ 294,239	$ 157,547	$ 99,373	$ 59,423	$ 58,715	$ 85,393	$ 197,140	$ 421,871	$ 673,345	$ 4,372,774	$ 3,715,183	$ 657,590
G-42	$ 955,868	$ 886,389	$ 740,840	$ 342,887	$ 213,423	$ 149,099	$ 81,197	$ 73,530	$ 106,134	$ 256,928	$ 515,338	$ 747,277	$ 5,068,911	$ 4,188,600	$ 880,311
G-43	$ 388,781	$ 348,662	$ 296,616	$ 198,951	$ 64,211	$ 40,068	$ 25,535	$ 26,617	$ 36,271	$ 73,947	$ 238,066	$ 317,976	$ 2,055,699	$ 1,789,051	$ 266,648
G-51	$ 64,265	$ 57,370	$ 48,485	$ 33,461	$ 26,462	$ 20,392	$ 18,753	$ 19,334	$ 20,920	$ 29,712	$ 37,888	$ 56,938	$ 433,980	$ 298,406	$ 135,573
G-52	$ 67,124	$ 66,914	$ 64,699	$ 46,003	$ 22,546	$ 15,734	$ 14,466	$ 16,133	$ 15,498	$ 23,580	$ 52,817	$ 69,861	$ 475,374	$ 367,418	$ 107,956
G-53	$ 171,837	$ 142,188	$ 128,674	$ 112,741	$ 47,423	$ 41,815	$ 38,834	$ 43,076	$ 46,375	$ 58,615	$ 126,381	$ 160,024	$ 1,117,984	$ 841,844	$ 276,139
G-54	$ 90,511	$ 62,495	$ 48,760	$ 59,871	$ 30,662	$ 35,495	$ 43,248	$ 47,615	$ 50,668	$ 58,209	$ 92,677	$ 100,080	$ 720,290	$ 454,393	$ 265,897
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 2,614,567**	**$ 2,371,733**	**$ 1,969,904**	**$ 1,088,153**	**$ 562,274**	**$ 401,975**	**$ 281,456**	**$ 285,020**	**$ 361,259**	**$ 698,131**	**$ 1,485,038**	**$ 2,125,501**	**$ 14,245,011**	**$ 11,654,896**	**$ 2,590,115**
Total All	**$ 3,535,337**	**$ 3,399,053**	**$ 2,514,948**	**$ 1,291,730**	**$ 732,242**	**$ 533,627**	**$ 344,287**	**$ 336,722**	**$ 420,932**	**$ 960,060**	**$ 2,128,394**	**$ 2,645,584**	**$ 18,842,916**	**$ 15,515,046**	**$ 3,327,870**

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	Sales Summer
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-3	72,508	68,044	72,164	71,356	70,318	69,561	70,773	67,316	74,599	74,169	68,557	68,392	847,756	421,020	426,736
R-4	6,388	6,685	5,101	4,941	4,864	4,727	4,758	4,649	5,519	6,024	5,920	5,783	65,358	34,817	30,541
Total Resid.	**82,006**	**77,590**	**80,320**	**79,412**	**78,222**	**77,239**	**78,563**	**74,842**	**83,305**	**83,396**	**77,442**	**77,209**	**949,546**	**473,978**	**475,567**
G-41	7,344	7,456	7,233	6,813	7,055	6,723	6,882	6,720	7,682	7,738	7,166	7,054	85,866	43,065	42,801
G-42	899	917	918	857	906	865	880	896	951	980	887	884	10,840	5,362	5,478
G-43	16	20	18	17	16	15	19	14	17	19	18	19	210	109	101
G-51	997	955	993	951	974	934	957	911	1,014	1,068	973	954	11,680	5,822	5,858
G-52	147	140	145	144	136	133	136	134	149	152	137	142	1,694	856	838
G-53	6	6	7	6	6	6	6	6	7	8	7	6	76	38	38
G-54	4	5	5	5	3	3	2	4	3	5	5	5	50	30	20
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**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**	**55,134**
Total All	**91,420**	**87,088**	**89,638**	**88,206**	**87,319**	**85,918**	**87,445**	**83,527**	**93,126**	**93,367**	**86,635**	**86,273**	**1,059,962**	**529,260**	**530,701**

7/1/2016 Customer Charge

	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
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer 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	$ 47,487	$ 43,691	$ 46,647	$ 47,579	$ 46,432	$ 45,063	$ 46,291	$ 43,932	$ 48,655	$ 48,920	$ 45,275	$ 46,330	$ 556,302	$ 277,009	$ 279,293
R-3	$ 1,602,420	$ 1,503,767	$ 1,594,826	$ 1,576,964	$ 1,554,025	$ 1,537,289	$ 1,564,091	$ 1,487,688	$ 1,648,636	$ 1,639,138	$ 1,515,110	$ 1,511,463	$ 18,735,415	$ 9,304,549	$ 9,430,866
R-4	$ 56,474	$ 59,093	$ 45,090	$ 43,677	$ 42,994	$ 41,789	$ 42,064	$ 41,094	$ 48,792	$ 53,248	$ 52,333	$ 51,119	$ 577,767	$ 307,786	$ 269,982
Total Resid.	**$ 1,706,380**	**$ 1,606,551**	**$ 1,686,562**	**$ 1,668,219**	**$ 1,643,450**	**$ 1,624,141**	**$ 1,652,446**	**$ 1,572,715**	**$ 1,746,083**	**$ 1,741,307**	**$ 1,612,718**	**$ 1,608,912**	**$ 19,869,484**	**$ 9,889,343**	**$ 9,980,141**
G-41	$ 355,168	$ 360,574	$ 349,773	$ 329,474	$ 341,201	$ 325,126	$ 332,833	$ 324,989	$ 371,488	$ 374,230	$ 346,533	$ 341,113	$ 4,152,503	$ 2,082,636	$ 2,069,867
G-42	$ 130,480	$ 133,004	$ 133,160	$ 124,368	$ 131,491	$ 125,537	$ 127,636	$ 130,007	$ 137,903	$ 142,131	$ 128,675	$ 128,284	$ 1,572,676	$ 777,971	$ 794,705
G-43	$ 10,211	$ 12,203	$ 10,999	$ 10,854	$ 10,003	$ 9,484	$ 12,079	$ 8,800	$ 10,605	$ 12,099	$ 11,477	$ 11,913	$ 130,727	$ 67,657	$ 63,070
G-51	$ 48,192	$ 46,174	$ 48,028	$ 45,979	$ 47,093	$ 45,165	$ 46,259	$ 44,072	$ 49,035	$ 51,648	$ 47,030	$ 46,153	$ 564,828	$ 281,557	$ 283,272
G-52	$ 21,332	$ 20,316	$ 21,056	$ 20,877	$ 19,716	$ 19,233	$ 19,702	$ 19,368	$ 21,554	$ 22,023	$ 19,948	$ 20,625	$ 245,751	$ 124,154	$ 121,597
G-53	$ 4,015	$ 3,652	$ 4,208	$ 3,930	$ 3,887	$ 3,844	$ 3,802	$ 3,652	$ 4,165	$ 4,891	$ 4,442	$ 3,930	$ 48,419	$ 24,177	$ 24,241
G-54	$ 2,819	$ 3,118	$ 3,417	$ 3,375	$ 1,922	$ 1,965	$ 1,260	$ 2,499	$ 2,029	$ 3,375	$ 3,289	$ 3,182	$ 32,251	$ 19,201	$ 13,050
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 572,217**	**$ 579,041**	**$ 570,641**	**$ 538,857**	**$ 555,314**	**$ 530,354**	**$ 543,570**	**$ 533,387**	**$ 596,780**	**$ 610,398**	**$ 561,395**	**$ 555,201**	**$ 6,747,155**	**$ 3,377,352**	**$ 3,369,802**
Total All	**$ 2,278,598**	**$ 2,185,592**	**$ 2,257,203**	**$ 2,207,076**	**$ 2,198,763**	**$ 2,154,495**	**$ 2,196,016**	**$ 2,106,102**	**$ 2,342,863**	**$ 2,351,704**	**$ 2,174,113**	**$ 2,164,113**	**$ 26,616,639**	**$ 13,266,696**	**$ 13,349,943**

ENERGY COMPONENT

HEADBLOCK

2016 Calendar BF Volume Headblock 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	6,936,591	5,189,532	5,281,899	3,361,437	1,711,435	967,571	789,052	826,763	1,104,138	1,842,074	3,107,524	6,781,380	37,899,396	30,658,363	7,241,033
R-4	555,827	442,385	460,402	333,769	165,207	69,897	57,158	61,863	72,129	125,068	205,115	501,754	3,050,575	2,499,252	551,323
Total Resid.	**7,492,418**	**5,631,917**	**5,742,302**	**3,695,206**	**1,876,642**	**1,037,468**	**846,210**	**888,626**	**1,176,268**	**1,967,142**	**3,312,639**	**7,283,134**	**40,949,970**	**33,157,615**	**7,792,355**
G-41	780,959	545,561	421,823	385,920	189,166	51,127	38,087	39,579	50,018	126,105	313,206	758,725	3,700,277	3,206,195	494,083
G-42	1,020,531	717,460	571,855	561,515	311,858	172,987	133,250	130,299	199,355	346,126	572,998	1,032,676	5,770,912	4,477,036	1,293,876
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	90,897	67,417	54,604	55,924	48,032	39,103	39,154	41,630	42,178	61,340	71,058	92,481	703,818	432,381	271,437
G-52	133,275	144,139	99,865	102,162	90,434	85,801	81,444	86,973	96,183	128,150	134,530	165,465	1,348,421	779,436	568,985
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**2,025,663**	**1,474,577**	**1,148,147**	**1,105,521**	**639,491**	**349,019**	**291,936**	**298,481**	**387,733**	**661,721**	**1,091,792**	**2,049,348**	**11,523,428**	**8,895,048**	**2,628,380**
Total All	**9,518,081**	**7,106,494**	**6,890,448**	**4,800,727**	**2,516,133**	**1,386,486**	**1,138,146**	**1,187,107**	**1,564,001**	**2,628,863**	**4,404,431**	**9,332,481**	**52,473,399**	**42,052,663**	**10,420,736**

7/1/2016 Headblock Charge

	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
R-1	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180	$ 0.20180
R-3	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950	$ 0.34950
R-4	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980	$ 0.13980
G-41	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650	$ 0.39650
G-42	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060	$ 0.36060
G-43	$ 0.22160	$ 0.22160	$ 0.22160	$ 0.22160	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.10130	$ 0.22160	$ 0.22160
G-51	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900	$ 0.23900
G-52	$ 0.20520	$ 0.20520	$ 0.20520	$ 0.20520	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.14870	$ 0.20520	$ 0.20520
G-53	$ 0.14340	$ 0.14340	$ 0.14340	$ 0.14340	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.06880	$ 0.14340	$ 0.14340
G-54	$ 0.05470	$ 0.05470	$ 0.05470	$ 0.05470	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.02970	$ 0.05470	$ 0.05470
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Headblock 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-3	$ 2,424,338	$ 1,813,741	$ 1,846,024	$ 1,174,822	$ 598,147	$ 338,166	$ 275,774	$ 288,954	$ 385,896	$ 643,805	$ 1,086,080	$ 2,370,092	$ 13,245,839	$ 10,715,098	$ 2,530,741
R-4	$ 77,705	$ 61,845	$ 64,364	$ 46,661	$ 23,096	$ 9,772	$ 7,991	$ 8,648	$ 10,084	$ 17,485	$ 28,675	$ 70,145	$ 426,470	$ 349,395	$ 77,075
Total Resid.	**$ 2,502,043**	**$ 1,875,587**	**$ 1,910,388**	**$ 1,221,483**	**$ 621,243**	**$ 347,938**	**$ 283,764**	**$ 297,602**	**$ 395,980**	**$ 661,289**	**$ 1,114,755**	**$ 2,440,237**	**$ 13,672,309**	**$ 11,064,493**	**$ 2,607,816**
G-41	$ 309,650	$ 216,315	$ 167,253	$ 153,017	$ 75,004	$ 20,272	$ 15,102	$ 15,693	$ 19,832	$ 50,001	$ 124,186	$ 300,834	$ 1,467,160	$ 1,271,256	$ 195,904
G-42	$ 368,004	$ 258,716	$ 206,211	$ 202,482	$ 112,456	$ 62,379	$ 48,050	$ 46,986	$ 71,887	$ 124,813	$ 206,623	$ 372,383	$ 2,080,991	$ 1,614,419	$ 466,572
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 21,724	$ 16,113	$ 13,050	$ 13,366	$ 11,480	$ 9,346	$ 9,358	$ 9,950	$ 10,080	$ 14,660	$ 16,983	$ 22,103	$ 168,213	$ 103,339	$ 64,873
G-52	$ 27,348	$ 29,577	$ 20,492	$ 20,964	$ 13,447	$ 12,759	$ 12,111	$ 12,933	$ 14,302	$ 19,056	$ 27,606	$ 33,953	$ 244,548	$ 159,940	$ 84,608
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 726,726**	**$ 520,721**	**$ 407,006**	**$ 389,829**	**$ 212,388**	**$ 104,755**	**$ 84,620**	**$ 85,561**	**$ 116,102**	**$ 208,530**	**$ 375,398**	**$ 729,274**	**$ 3,960,912**	**$ 3,148,955**	**$ 811,957**
Total All	**$ 3,228,769**	**$ 2,396,308**	**$ 2,317,394**	**$ 1,611,312**	**$ 833,630**	**$ 452,693**	**$ 368,384**	**$ 383,163**	**$ 512,082**	**$ 869,819**	**$ 1,490,153**	**$ 3,169,511**	**$ 17,633,221**	**$ 14,213,448**	**$ 3,419,773**

TAILBLOCK

2016 Calendar BF Volume 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	99,752	88,310	74,676	54,031	43,331	35,316	27,886	27,072	29,974	47,107	64,726	92,550	684,733	474,046	210,687
R-3	3,036,618	3,398,076	1,781,702	642,596	538,954	417,958	192,669	156,090	181,739	854,744	2,125,988	1,698,168	15,025,301	12,683,147	2,342,154
R-4	194,208	231,625	127,209	59,119	46,357	31,594	12,834	9,494	9,214	45,243	133,725	89,070	989,694	834,957	154,737
Total Resid.	**3,330,578**	**3,718,011**	**1,983,588**	**755,746**	**628,643**	**484,868**	**233,389**	**192,655**	**220,928**	**947,094**	**2,324,440**	**1,879,788**	**16,699,728**	**13,992,151**	**2,707,577**
G-41	2,324,247	2,149,161	1,682,357	717,141	359,728	217,893	122,914	120,839	182,238	452,872	1,053,250	1,725,184	11,107,824	9,651,339	1,456,484
G-42	1,477,426	1,390,289	1,099,240	421,318	263,972	131,846	84,149	104,616	117,840	320,864	678,058	1,032,605	7,122,224	6,098,937	1,023,287
G-43	309,969	246,072	197,006	119,466	74,743	27,908	22,711	25,644	26,410	64,896	140,037	275,806	1,530,669	1,288,356	242,313
G-51	263,701	236,587	198,257	126,806	98,111	75,496	68,884	71,960	77,170	108,410	140,267	221,405	1,687,054	1,187,024	500,030
G-52	127,391	78,010	125,679	66,752	45,446	25,784	19,620	16,282	18,447	35,192	64,466	117,188	740,259	579,486	160,773
G-53	90,431	62,780	86,049	59,046	28,059	21,848	15,579	16,361	22,188	33,329	45,255	73,412	554,339	416,974	137,364
G-54	169,640	148,260	142,640	111,526	77,290	43,422	30,916	30,342	30,609	42,473	48,546	100,592	976,255	721,204	255,051
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**4,762,806**	**4,311,159**	**3,531,229**	**1,622,054**	**947,349**	**544,198**	**364,773**	**386,045**	**474,901**	**1,058,037**	**2,169,880**	**3,546,192**	**23,718,624**	**19,943,320**	**3,775,303**
Total All	**8,093,384**	**8,029,170**	**5,514,817**	**2,377,800**	**1,575,991**	**1,029,066**	**598,163**	**578,700**	**695,829**	**2,005,131**	**4,494,319**	**5,425,980**	**40,418,352**	**33,935,471**	**6,482,881**

7/1/2016 Tailblock Charge

	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
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume 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	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 878,190	$ 982,724	$ 515,268	$ 185,839	$ 155,866	$ 120,874	$ 55,720	$ 45,141	$ 52,559	$ 247,192	$ 614,836	$ 491,110	$ 4,345,317	$ 3,667,966	$ 677,351
R-4	$ 22,450	$ 26,776	$ 14,705	$ 6,834	$ 5,359	$ 3,652	$ 1,484	$ 1,097	$ 1,065	$ 5,230	$ 15,459	$ 10,297	$ 114,409	$ 96,521	$ 17,888
Total Resid.	**$ 920,770**	**$ 1,027,320**	**$ 545,043**	**$ 203,576**	**$ 169,969**	**$ 131,653**	**$ 62,831**	**$ 51,702**	**$ 59,673**	**$ 261,928**	**$ 643,356**	**$ 520,083**	**$ 4,597,905**	**$ 3,860,150**	**$ 737,755**
G-41	$ 618,947	$ 572,321	$ 448,012	$ 190,975	$ 95,795	$ 58,025	$ 32,732	$ 32,179	$ 48,530	$ 120,600	$ 280,480	$ 459,416	$ 2,958,013	$ 2,570,152	$ 387,862
G-42	$ 354,878	$ 333,947	$ 264,038	$ 101,200	$ 63,406	$ 31,669	$ 20,213	$ 25,129	$ 28,305	$ 77,072	$ 162,869	$ 248,032	$ 1,710,758	$ 1,464,965	$ 245,794
G-43	$ 68,689	$ 54,529	$ 43,657	$ 26,474	$ 7,572	$ 2,827	$ 2,301	$ 2,598	$ 2,675	$ 6,574	$ 31,032	$ 61,119	$ 310,046	$ 285,500	$ 24,546
G-51	$ 40,953	$ 36,742	$ 30,789	$ 19,693	$ 15,237	$ 11,725	$ 10,698	$ 11,175	$ 11,984	$ 16,836	$ 21,784	$ 34,384	$ 262,000	$ 184,345	$ 77,655
G-52	$ 17,414	$ 10,664	$ 17,180	$ 9,125	$ 3,840	$ 2,179	$ 1,658	$ 1,376	$ 1,559	$ 2,974	$ 8,813	$ 16,020	$ 92,801	$ 79,216	$ 13,585
G-53	$ 12,968	$ 9,003	$ 12,339	$ 8,467	$ 1,930	$ 1,503	$ 1,072	$ 1,126	$ 1,527	$ 2,293	$ 6,490	$ 10,527	$ 69,245	$ 59,794	$ 9,451
G-54	$ 9,279	$ 8,110	$ 7,802	$ 6,100	$ 2,296	$ 1,290	$ 918	$ 901	$ 909	$ 1,261	$ 2,655	$ 5,502	$ 47,025	$ 39,450	$ 7,575
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,123,128**	**$ 1,025,317**	**$ 823,817**	**$ 362,034**	**$ 190,076**	**$ 109,218**	**$ 69,591**	**$ 74,484**	**$ 95,489**	**$ 227,610**	**$ 514,123**	**$ 835,000**	**$ 5,449,888**	**$ 4,683,420**	**$ 766,467**
Total All	**$ 2,043,899**	**$ 2,052,637**	**$ 1,368,861**	**$ 565,611**	**$ 360,045**	**$ 240,870**	**$ 132,422**	**$ 126,186**	**$ 155,162**	**$ 489,538**	**$ 1,157,479**	**$ 1,355,084**	**$ 10,047,793**	**$ 8,543,570**	**$ 1,504,222**

TRANSPORT DATA

CUSTOMER COMPONENT

EnergyNorth Natural Gas Inc

2016 Customers (Equivalent Bills)

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	1,252	1,239	1,266	1,213	1,256	1,219	1,238	1,154	1,307	1,265	1,171	1,220	14,800	7,361	7,439
G-42	787	780	798	775	786	764	774	731	822	787	742	759	9,305	4,641	4,664
G-43	32	31	31	30	31	31	30	32	31	32	32	30	373	186	187
G-51	297	278	283	278	269	269	280	256	295	290	273	279	3,347	1,687	1,659
G-52	168	168	168	167	171	168	170	159	178	171	162	159	2,008	990	1,018
G-53	27	25	28	26	25	28	26	27	26	35	28	26	327	160	167
G-54	23	23	20	26	26	25	24	25	24	24	19	21	279	132	147
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**2,586**	**2,544**	**2,593**	**2,515**	**2,564**	**2,503**	**2,543**	**2,384**	**2,684**	**2,604**	**2,426**	**2,494**	**30,439**	**15,158**	**15,281**
Total All	**2,586**	**2,544**	**2,593**	**2,515**	**2,564**	**2,503**	**2,543**	**2,384**	**2,684**	**2,604**	**2,426**	**2,494**	**30,439**	**15,158**	**15,281**

7/1/2016 Customer Charge

	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
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
R-3	$ 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-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
G-41	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-42	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-43	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61	$ 622.61
G-51	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36	$ 48.36
G-52	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08	$ 145.08
G-53	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-54	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74	$ 640.74
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Customer Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 60,555	$ 59,911	$ 61,211	$ 58,662	$ 60,753	$ 58,953	$ 59,864	$ 55,807	$ 63,211	$ 61,154	$ 56,641	$ 59,014	$ 715,737	$ 355,994	$ 359,743
G-42	$ 114,236	$ 113,205	$ 115,750	$ 112,423	$ 113,999	$ 110,773	$ 112,306	$ 106,083	$ 119,323	$ 114,183	$ 107,585	$ 110,057	$ 1,349,924	$ 673,257	$ 676,668
G-43	$ 19,965	$ 19,280	$ 19,280	$ 18,761	$ 19,280	$ 19,239	$ 18,720	$ 19,633	$ 19,425	$ 20,069	$ 19,882	$ 18,741	$ 232,274	$ 115,909	$ 116,365
G-51	$ 14,358	$ 13,454	$ 13,662	$ 13,465	$ 13,022	$ 13,022	$ 13,564	$ 12,390	$ 14,245	$ 14,007	$ 13,180	$ 13,483	$ 161,850	$ 81,601	$ 80,249
G-52	$ 24,320	$ 24,359	$ 24,378	$ 24,161	$ 24,809	$ 24,339	$ 24,693	$ 23,111	$ 25,882	$ 24,828	$ 23,435	$ 23,024	$ 291,340	$ 143,677	$ 147,662
G-53	$ 17,278	$ 15,954	$ 17,812	$ 16,809	$ 16,253	$ 17,834	$ 16,702	$ 17,172	$ 16,681	$ 22,490	$ 17,876	$ 16,809	$ 209,671	$ 102,539	$ 107,132
G-54	$ 14,780	$ 14,758	$ 12,708	$ 16,617	$ 16,531	$ 15,869	$ 15,356	$ 15,890	$ 15,378	$ 15,249	$ 12,131	$ 13,669	$ 178,937	$ 84,663	$ 94,274
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 265,492**	**$ 260,922**	**$ 264,801**	**$ 260,898**	**$ 264,648**	**$ 260,028**	**$ 261,204**	**$ 250,087**	**$ 274,146**	**$ 271,981**	**$ 250,730**	**$ 254,797**	**$ 3,139,734**	**$ 1,557,640**	**$ 1,582,093**
Total All	**$ 265,492**	**$ 260,922**	**$ 264,801**	**$ 260,898**	**$ 264,648**	**$ 260,028**	**$ 261,204**	**$ 250,087**	**$ 274,146**	**$ 271,981**	**$ 250,730**	**$ 254,797**	**$ 3,139,734**	**$ 1,557,640**	**$ 1,582,093**

ENERGY COMPONENT

HEADBLOCK

2016 Calendar BF Volume Headblock Normal

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	146,847	103,466	84,514	85,899	49,543	14,129	13,056	14,358	17,905	31,894	66,342	150,883	778,837	637,952	140,885
G-42	917,326	665,667	554,822	553,318	351,479	170,482	134,558	156,713	208,208	373,482	534,288	958,360	5,578,704	4,183,782	1,394,922
G-43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-51	28,125	20,622	18,508	20,397	17,316	17,666	17,538	17,939	19,558	27,349	26,918	29,803	261,739	144,373	117,366
G-52	219,314	139,395	125,495	134,299	126,903	119,575	136,539	136,577	140,693	191,328	179,274	187,082	1,836,474	984,859	851,616
G-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**1,311,612**	**929,150**	**783,339**	**793,913**	**545,242**	**321,852**	**301,692**	**325,586**	**386,364**	**624,053**	**806,821**	**1,326,128**	**8,455,754**	**5,950,965**	**2,504,789**
Total All	**1,311,612**	**929,150**	**783,339**	**793,913**	**545,242**	**321,852**	**301,692**	**325,586**	**386,364**	**624,053**	**806,821**	**1,326,128**	**8,455,754**	**5,950,965**	**2,504,789**

7/1/2016 Headblock Charge

	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
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495	$ 0.3495
R-4	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398	$ 0.1398
G-41	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965	$ 0.3965
G-42	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606	$ 0.3606
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390	$ 0.2390
G-52	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.2052	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.1487	$ 0.2052	$ 0.2052
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Headblock Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 58,225	$ 41,024	$ 33,510	$ 34,059	$ 19,644	$ 5,602	$ 5,177	$ 5,693	$ 7,099	$ 12,646	$ 26,305	$ 59,825	$ 308,809	$ 252,948	$ 55,861
G-42	$ 330,788	$ 240,040	$ 200,069	$ 199,527	$ 126,743	$ 61,476	$ 48,522	$ 56,511	$ 75,080	$ 134,678	$ 192,664	$ 345,585	$ 2,011,681	$ 1,508,672	$ 503,009
G-43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-51	$ 6,722	$ 4,929	$ 4,424	$ 4,875	$ 4,138	$ 4,222	$ 4,192	$ 4,288	$ 4,674	$ 6,536	$ 6,433	$ 7,123	$ 62,556	$ 34,505	$ 28,051
G-52	$ 45,003	$ 28,604	$ 25,752	$ 27,558	$ 18,871	$ 17,781	$ 20,303	$ 20,309	$ 20,921	$ 28,451	$ 36,787	$ 38,389	$ 328,728	$ 202,093	$ 126,635
G-53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 440,738**	**$ 314,596**	**$ 263,754**	**$ 266,019**	**$ 169,396**	**$ 89,081**	**$ 78,193**	**$ 86,800**	**$ 107,775**	**$ 182,311**	**$ 262,189**	**$ 450,922**	**$ 2,711,773**	**$ 1,998,218**	**$ 713,556**
Total All	**$ 440,738**	**$ 314,596**	**$ 263,754**	**$ 266,019**	**$ 169,396**	**$ 89,081**	**$ 78,193**	**$ 86,800**	**$ 107,775**	**$ 182,311**	**$ 262,189**	**$ 450,922**	**$ 2,711,773**	**$ 1,998,218**	**$ 713,556**

TAILBLOCK

2016 Calendar BF Volume Tailblock Normal

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	965,953	883,947	727,821	387,776	231,886	155,267	100,230	99,646	138,427	287,420	530,945	803,338	5,312,656	4,299,781	1,012,875
G-42	2,502,043	2,299,923	1,985,024	1,006,188	624,550	488,883	253,889	201,503	324,015	748,779	1,467,397	2,078,457	13,980,652	11,339,031	2,641,620
G-43	1,444,458	1,327,311	1,141,513	778,327	559,125	367,625	229,360	237,106	331,644	665,088	934,267	1,159,103	9,174,928	6,784,979	2,389,949
G-51	150,112	132,824	113,944	88,653	72,281	55,810	51,871	52,535	57,537	82,913	103,698	145,229	1,107,407	734,460	372,948
G-52	363,644	411,484	347,613	269,775	221,377	160,411	151,569	174,637	164,964	243,856	321,905	393,862	3,225,097	2,108,282	1,116,814
G-53	1,107,872	928,766	811,257	727,154	661,227	585,930	548,876	609,750	651,872	818,633	836,065	1,042,513	9,329,915	5,453,627	3,876,288
G-54	1,485,034	994,237	748,769	983,011	955,091	1,151,696	1,425,253	1,572,860	1,675,379	1,917,421	1,645,731	1,729,022	16,283,504	7,585,805	8,697,700
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**8,019,116**	**6,978,492**	**5,875,942**	**4,240,883**	**3,325,537**	**2,965,623**	**2,761,049**	**2,948,037**	**3,343,838**	**4,764,110**	**5,840,009**	**7,351,524**	**58,414,159**	**38,305,965**	**20,108,194**
Total All	**8,019,116**	**6,978,492**	**5,875,942**	**4,240,883**	**3,325,537**	**2,965,623**	**2,761,049**	**2,948,037**	**3,343,838**	**4,764,110**	**5,840,009**	**7,351,524**	**58,414,159**	**38,305,965**	**20,108,194**

7/1/2016 Tailblock Charge

	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
R-1	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018	$ 0.2018
R-3	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892	$ 0.2892
R-4	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156	$ 0.1156
G-41	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663	$ 0.2663
G-42	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402	$ 0.2402
G-43	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.2216	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.1013	$ 0.2216	$ 0.2216
G-51	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553	$ 0.1553
G-52	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.1367	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.0845	$ 0.1367	$ 0.1367
G-53	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.1434	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.0688	$ 0.1434	$ 0.1434
G-54	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0547	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0297	$ 0.0547	$ 0.0547
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2016 Calendar BF Volume Tailblock Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 257,233	$ 235,395	$ 193,819	$ 103,265	$ 61,751	$ 41,348	$ 26,691	$ 26,536	$ 36,863	$ 76,540	$ 141,391	$ 213,929	$ 1,414,760	$ 1,145,032	$ 269,729
G-42	$ 600,991	$ 552,442	$ 476,803	$ 241,686	$ 150,017	$ 117,430	$ 60,984	$ 48,401	$ 77,829	$ 179,857	$ 352,469	$ 499,245	$ 3,358,153	$ 2,723,635	$ 634,517
G-43	$ 320,092	$ 294,132	$ 252,959	$ 172,477	$ 56,639	$ 37,240	$ 23,234	$ 24,019	$ 33,596	$ 67,373	$ 207,034	$ 256,857	$ 1,745,653	$ 1,503,551	$ 242,102
G-51	$ 23,312	$ 20,628	$ 17,696	$ 13,768	$ 11,225	$ 8,667	$ 8,056	$ 8,159	$ 8,935	$ 12,876	$ 16,104	$ 22,554	$ 171,980	$ 114,062	$ 57,919
G-52	$ 49,710	$ 56,250	$ 47,519	$ 36,878	$ 18,706	$ 13,555	$ 12,808	$ 14,757	$ 13,939	$ 20,606	$ 44,004	$ 53,841	$ 382,573	$ 288,202	$ 94,371
G-53	$ 158,869	$ 133,185	$ 116,334	$ 104,274	$ 45,492	$ 40,312	$ 37,763	$ 41,951	$ 44,849	$ 56,322	$ 119,892	$ 149,496	$ 1,048,739	$ 782,050	$ 266,689
G-54	$ 81,231	$ 54,385	$ 40,958	$ 53,771	$ 28,366	$ 34,205	$ 42,330	$ 46,714	$ 49,759	$ 56,947	$ 90,022	$ 94,578	$ 673,265	$ 414,944	$ 258,322
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,491,439**	**$ 1,346,416**	**$ 1,146,087**	**$ 726,119**	**$ 372,198**	**$ 292,757**	**$ 211,865**	**$ 210,536**	**$ 265,770**	**$ 470,522**	**$ 970,915**	**$ 1,290,500**	**$ 8,795,123**	**$ 6,971,476**	**$ 1,823,647**
Total All	**$ 1,491,439**	**$ 1,346,416**	**$ 1,146,087**	**$ 726,119**	**$ 372,198**	**$ 292,757**	**$ 211,865**	**$ 210,536**	**$ 265,770**	**$ 470,522**	**$ 970,915**	**$ 1,290,500**	**$ 8,795,123**	**$ 6,971,476**	**$ 1,823,647**

HEADBLOCK + TAILBLOCK

2016 Calendar BF Volume Headblock + Tailblock Normal

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	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	4,004,033	2,250,389	1,385,529	981,720	982,853	1,285,877	2,696,818	5,233,512	8,479,547	52,924,697	43,341,510	9,583,186
R-4	750,035	674,010	587,612	392,888	211,564	101,491	69,992	71,357	81,344	170,311	338,840	590,824	4,040,268	3,334,209	706,059
Total Resid.	**10,822,996**	**9,349,928**	**7,725,890**	**4,450,952**	**2,505,285**	**1,522,336**	**1,079,599**	**1,081,281**	**1,397,195**	**2,914,236**	**5,637,078**	**9,162,922**	**57,649,698**	**47,149,766**	**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	4,210,942	2,542,339	1,551,860	964,199	605,846	593,131	849,418	1,789,251	3,252,740	5,102,099	32,452,491	26,098,785	6,353,706
G-43	1,754,428	1,573,383	1,338,519	897,792	633,869	395,534	252,071	262,751	358,054	729,984	1,074,304	1,434,909	10,705,597	8,073,335	2,632,262
G-51	532,835	457,451	385,314	291,780	235,740	188,075	177,447	184,064	196,442	280,012	341,941	488,917	3,760,019	2,498,238	1,261,781
G-52	843,624	773,027	698,651	572,988	484,159	391,571	389,173	414,469	420,288	598,527	700,175	863,597	7,150,251	4,452,063	2,698,187
G-53	1,198,303	991,546	897,306	786,200	689,286	607,778	564,455	626,112	674,060	851,962	881,321	1,115,925	9,884,254	5,870,602	4,013,652
G-54	1,654,674	1,142,497	891,409	1,094,537	1,032,381	1,195,118	1,456,169	1,603,201	1,705,987	1,959,894	1,694,278	1,829,614	17,259,760	8,307,009	8,952,751
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**16,119,197**	**13,693,379**	**11,338,657**	**7,762,372**	**5,457,618**	**4,180,692**	**3,719,449**	**3,958,149**	**4,592,837**	**7,107,921**	**9,908,502**	**14,273,192**	**102,111,965**	**73,095,298**	**29,016,667**
Total All	**26,942,193**	**23,043,306**	**19,064,546**	**12,213,324**	**7,962,903**	**5,703,028**	**4,799,048**	**5,039,431**	**5,990,032**	**10,022,157**	**15,545,581**	**23,436,114**	**159,761,663**	**120,245,064**	**39,516,599**

2016 Calendar BF Volume Headblock + Tailblock Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 3,302,528	$ 2,796,465	$ 2,361,292	$ 1,360,661	$ 754,012	$ 459,039	$ 331,493	$ 334,095	$ 438,455	$ 890,997	$ 1,700,915	$ 2,861,202	$ 17,591,156	$ 14,383,064	$ 3,208,092
R-4	$ 100,155	$ 88,621	$ 79,070	$ 53,495	$ 28,455	$ 13,424	$ 9,474	$ 9,746	$ 11,149	$ 22,715	$ 44,134	$ 80,442	$ 540,879	$ 445,916	$ 94,962
Total Resid.	**$ 3,422,813**	**$ 2,902,907**	**$ 2,455,431**	**$ 1,425,060**	**$ 791,211**	**$ 479,590**	**$ 346,595**	**$ 349,304**	**$ 455,653**	**$ 923,218**	**$ 1,758,111**	**$ 2,960,321**	**$ 18,270,214**	**$ 14,924,643**	**$ 3,345,571**
G-41	$ 1,244,056	$ 1,065,056	$ 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	$ 909,355
G-42	$ 1,654,660	$ 1,385,145	$ 1,147,120	$ 744,896	$ 452,623	$ 272,954	$ 177,768	$ 177,026	$ 253,101	$ 516,419	$ 914,625	$ 1,465,245	$ 9,161,582	$ 7,311,691	$ 1,849,891
G-43	$ 388,781	$ 348,662	$ 296,616	$ 198,951	$ 64,211	$ 40,068	$ 25,535	$ 26,617	$ 36,271	$ 73,947	$ 238,066	$ 317,976	$ 2,055,699	$ 1,789,051	$ 266,648
G-51	$ 92,711	$ 78,411	$ 65,959	$ 51,701	$ 42,080	$ 33,960	$ 32,303	$ 33,571	$ 35,675	$ 50,909	$ 61,304	$ 86,164	$ 664,748	$ 436,251	$ 228,497
G-52	$ 139,476	$ 125,095	$ 110,943	$ 94,525	$ 54,865	$ 46,273	$ 46,880	$ 49,375	$ 50,722	$ 71,086	$ 117,210	$ 142,203	$ 1,048,651	$ 729,451	$ 319,199
G-53	$ 171,837	$ 142,188	$ 128,674	$ 112,741	$ 47,423	$ 41,815	$ 38,834	$ 43,076	$ 46,375	$ 58,615	$ 126,381	$ 160,024	$ 1,117,984	$ 841,844	$ 276,139
G-54	$ 90,511	$ 62,495	$ 48,760	$ 59,871	$ 30,662	$ 35,495	$ 43,248	$ 47,615	$ 50,668	$ 58,209	$ 92,677	$ 100,080	$ 720,290	$ 454,393	$ 265,897
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 3,782,031**	**$ 3,207,050**	**$ 2,640,664**	**$ 1,744,001**	**$ 944,058**	**$ 595,811**	**$ 444,270**	**$ 457,381**	**$ 585,136**	**$ 1,088,972**	**$ 2,122,625**	**$ 3,305,697**	**$ 20,917,696**	**$ 16,802,069**	**$ 4,115,627**
Total All	**$ 7,204,844**	**$ 6,109,958**	**$ 5,096,096**	**$ 3,169,060**	**$ 1,735,269**	**$ 1,075,401**	**$ 790,865**	**$ 806,685**	**$ 1,040,789**	**$ 2,012,189**	**$ 3,880,736**	**$ 6,266,017**	**$ 39,187,910**	**$ 31,726,712**	**$ 7,461,198**

TOTAL REVENUE

2016 Calendar BF Base Normal Revenue Adjusted

	S&T Jan-16	S&T Feb-16	S&T Mar-16	S&T Apr-16	S&T May-16	S&T Jun-16	S&T Jul-16	S&T Aug-16	S&T Sep-16	S&T Oct-16	S&T Nov-16	S&T Dec-16	S&T Total	S&T Winter	S&T Summer
R-1	$ 67,617	$ 61,512	$ 61,717	$ 58,482	$ 55,176	$ 52,190	$ 51,919	$ 49,395	$ 54,704	$ 58,426	$ 58,337	$ 65,007	$ 694,481	$ 372,671	$ 321,810
R-3	$ 4,904,948	$ 4,300,231	$ 3,956,118	$ 2,937,625	$ 2,308,037	$ 1,996,328	$ 1,895,584	$ 1,821,783	$ 2,087,091	$ 2,530,135	$ 3,216,025	$ 4,372,665	$ 36,326,571	$ 23,687,613	$12,638,958
R-4	$ 156,629	$ 147,714	$ 124,159	$ 97,172	$ 71,448	$ 55,213	$ 51,539	$ 50,840	$ 59,941	$ 75,963	$ 96,467	$ 131,561	$ 1,118,646	$ 753,702	$ 364,944
Total Resid.	**$ 5,129,194**	**$ 4,509,458**	**$ 4,141,994**	**$ 3,093,279**	**$ 2,434,661**	**$ 2,103,731**	**$ 1,999,041**	**$ 1,922,019**	**$ 2,201,736**	**$ 2,664,524**	**$ 3,370,829**	**$ 4,569,233**	**$ 38,139,698**	**$ 24,813,986**	**$13,325,712**
G-41	$ 1,659,779	$ 1,485,541	$ 1,253,577	$ 869,452	$ 654,149	$ 509,325	$ 472,399	$ 460,897	$ 547,024	$ 695,171	$ 975,536	$ 1,434,132	$ 11,016,982	$ 7,678,016	$ 3,338,965
G-42	$ 1,899,376	$ 1,631,354	$ 1,396,030	$ 981,686	$ 698,113	$ 509,264	$ 417,710	$ 413,117	$ 510,327	$ 772,733	$ 1,150,886	$ 1,703,586	$ 12,084,183	$ 8,762,918	$ 3,321,265
G-43	$ 418,957	$ 380,145	$ 326,895	$ 228,566	$ 93,494	$ 68,791	$ 56,333	$ 55,049	$ 66,301	$ 106,115	$ 269,424	$ 348,629	$ 2,418,701	$ 1,972,617	$ 446,084
G-51	$ 155,262	$ 138,038	$ 127,649	$ 111,146	$ 102,195	$ 92,147	$ 92,125	$ 90,033	$ 98,955	$ 116,564	$ 121,514	$ 145,800	$ 1,391,427	$ 799,409	$ 592,018
G-52	$ 185,128	$ 169,770	$ 156,377	$ 139,563	$ 99,390	$ 89,845	$ 91,274	$ 91,854	$ 98,158	$ 117,938	$ 160,593	$ 185,853	$ 1,585,741	$ 997,283	$ 588,458
G-53	$ 193,130	$ 161,794	$ 150,694	$ 133,480	$ 67,563	$ 63,494	$ 59,338	$ 63,901	$ 67,221	$ 85,996	$ 148,700	$ 180,762	$ 1,376,073	$ 968,561	$ 407,512
G-54	$ 108,109	$ 80,371	$ 64,885	$ 79,862	$ 49,115	$ 53,329	$ 59,865	$ 66,004	$ 68,075	$ 76,833	$ 108,097	$ 116,932	$ 931,478	$ 558,257	$ 373,221
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 4,619,741**	**$ 4,047,013**	**$ 3,476,107**	**$ 2,543,756**	**$ 1,764,019**	**$ 1,386,194**	**$ 1,249,044**	**$ 1,240,855**	**$ 1,456,061**	**$ 1,971,350**	**$ 2,934,750**	**$ 4,115,694**	**$ 30,804,584**	**$ 21,737,061**	**$ 9,067,523**
Total All	**$ 9,748,934**	**$ 8,556,471**	**$ 7,618,101**	**$ 5,637,035**	**$ 4,198,680**	**$ 3,489,925**	**$ 3,248,085**	**$ 3,162,874**	**$ 3,657,797**	**$ 4,635,875**	**$ 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 Total	Sales Winter	Sales Summer
R-1	99,752	88,310	74,676	54,031	43,331	35,316	27,886	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	4,004,033	2,250,389	1,385,529	981,720	982,853	1,285,877	2,696,818	5,233,512	8,479,547	52,924,697	43,341,510	9,583,186
R-4	750,035	674,010	587,612	392,888	211,564	101,491	69,992	71,357	81,344	170,311	338,840	590,824	4,040,268	3,334,209	706,059
Total Resid.	**10,822,996**	**9,349,928**	**7,725,890**	**4,450,952**	**2,505,285**	**1,522,336**	**1,079,599**	**1,081,281**	**1,397,195**	**2,914,236**	**5,637,078**	**9,162,922**	**57,649,698**	**47,149,766**	**10,499,933**
G-41	3,105,206	2,694,722	2,104,180	1,103,061	548,894	269,020	161,002	160,417	232,256	578,978	1,366,456	2,483,909	14,808,101	12,857,534	1,950,567
G-42	2,497,958	2,107,750	1,671,096	982,832	575,831	304,833	217,399	234,915	317,194	666,990	1,251,056	2,065,282	12,893,136	10,575,972	2,317,163
G-43	309,969	246,072	197,006	119,466	74,743	27,908	22,711	25,644	26,410	64,896	140,037	275,806	1,530,669	1,288,356	242,313
G-51	354,598	304,004	252,861	182,730	146,143	114,599	108,038	113,590	119,347	169,750	211,325	313,886	2,390,873	1,619,405	771,468
G-52	260,666	222,149	225,544	168,914	135,879	111,585	101,064	103,256	114,631	163,342	198,996	282,653	2,088,680	1,358,922	729,757
G-53	90,431	62,780	86,049	59,046	28,059	21,848	15,579	16,361	22,188	33,329	45,255	73,412	554,339	416,974	137,364
G-54	169,640	148,260	142,640	111,526	77,290	43,422	30,916	30,342	30,609	42,473	48,546	100,592	976,255	721,204	255,051
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**6,788,469**	**5,785,737**	**4,679,376**	**2,727,575**	**1,586,839**	**893,216**	**656,709**	**684,526**	**862,635**	**1,719,758**	**3,261,672**	**5,595,540**	**35,242,052**	**28,838,368**	**6,403,684**
Total All	**17,611,465**	**15,135,664**	**12,405,265**	**7,178,527**	**4,092,124**	**2,415,553**	**1,736,308**	**1,765,808**	**2,259,830**	**4,633,994**	**8,898,750**	**14,758,462**	**92,891,750**	**75,988,134**	**16,903,616**

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	$ 20,130	$ 17,821	$ 15,070	$ 10,904	$ 8,744	$ 7,127	$ 5,627	$ 5,463	$ 6,049	$ 9,506	$ 13,062	$ 18,677	$ 138,179	$ 95,663	$ 42,517
R-3	$ 3,302,528	$ 2,796,465	$ 2,361,292	$ 1,360,661	$ 754,012	$ 459,039	$ 331,493	$ 334,095	$ 438,455	$ 890,997	$ 1,700,915	$ 2,861,202	$ 17,591,156	$ 14,383,064	$ 3,208,092
R-4	$ 100,155	$ 88,621	$ 79,070	$ 53,495	$ 28,455	$ 13,424	$ 9,474	$ 9,746	$ 11,149	$ 22,715	$ 44,134	$ 80,442	$ 540,879	$ 445,916	$ 94,962
Total Resid.	**$ 3,422,813**	**$ 2,902,907**	**$ 2,455,431**	**$ 1,425,060**	**$ 791,211**	**$ 479,590**	**$ 346,595**	**$ 349,304**	**$ 455,653**	**$ 923,218**	**$ 1,758,111**	**$ 2,960,321**	**$ 18,270,214**	**$ 14,924,643**	**$ 3,345,571**
G-41	$ 928,597	$ 788,637	$ 615,265	$ 343,992	$ 170,800	$ 78,297	$ 47,834	$ 47,872	$ 68,362	$ 170,601	$ 404,667	$ 760,251	$ 4,425,173	$ 3,841,408	$ 583,766
G-42	$ 722,881	$ 592,664	$ 470,249	$ 303,683	$ 175,862	$ 94,049	$ 68,263	$ 72,115	$ 100,192	$ 201,885	$ 369,493	$ 620,415	$ 3,791,749	$ 3,079,384	$ 712,365
G-43	$ 68,689	$ 54,529	$ 43,657	$ 26,474	$ 7,572	$ 2,827	$ 2,301	$ 2,598	$ 2,675	$ 6,574	$ 31,032	$ 61,119	$ 310,046	$ 285,500	$ 24,546
G-51	$ 62,677	$ 52,855	$ 43,840	$ 33,059	$ 26,716	$ 21,070	$ 20,056	$ 21,125	$ 22,065	$ 31,496	$ 38,766	$ 56,487	$ 430,212	$ 287,684	$ 142,528
G-52	$ 44,762	$ 40,241	$ 37,673	$ 30,089	$ 17,288	$ 14,937	$ 13,769	$ 14,309	$ 15,861	$ 22,030	$ 36,418	$ 49,973	$ 337,349	$ 239,156	$ 98,193
G-53	$ 12,968	$ 9,003	$ 12,339	$ 8,467	$ 1,930	$ 1,503	$ 1,072	$ 1,126	$ 1,527	$ 2,293	$ 6,490	$ 10,527	$ 69,245	$ 59,794	$ 9,451
G-54	$ 9,279	$ 8,110	$ 7,802	$ 6,100	$ 2,296	$ 1,290	$ 918	$ 901	$ 909	$ 1,261	$ 2,655	$ 5,502	$ 47,025	$ 39,450	$ 7,575
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,849,855**	**$ 1,546,038**	**$ 1,230,824**	**$ 751,863**	**$ 402,464**	**$ 213,973**	**$ 154,211**	**$ 160,045**	**$ 211,592**	**$ 436,140**	**$ 889,521**	**$ 1,564,274**	**$ 9,410,799**	**$ 7,832,375**	**$ 1,578,424**
Total All	**$ 5,272,668**	**$ 4,448,945**	**$ 3,686,255**	**$ 2,176,923**	**$ 1,193,675**	**$ 693,563**	**$ 500,806**	**$ 509,349**	**$ 667,244**	**$ 1,359,357**	**$ 2,647,632**	**$ 4,524,595**	**$ 27,681,013**	**$ 22,757,018**	**$ 4,923,995**

TOTAL REVENUE

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	$ 54,704	$ 58,426	$ 58,337	$ 65,007	$ 694,481	$ 372,671	$ 321,810
R-3	$ 4,904,948	$ 4,300,231	$ 3,956,118	$ 2,937,625	$ 2,308,037	$ 1,996,328	$ 1,895,584	$ 1,821,783	$ 2,087,091	$ 2,530,135	$ 3,216,025	$ 4,372,665	$ 36,326,571	$ 23,687,613	$ 12,638,958
R-4	$ 156,629	$ 147,714	$ 124,159	$ 97,172	$ 71,448	$ 55,213	$ 51,539	$ 50,840	$ 59,941	$ 75,963	$ 96,467	$ 131,561	$ 1,118,646	$ 753,702	$ 364,944
Total Resid.	**$ 5,129,194**	**$ 4,509,458**	**$ 4,141,994**	**$ 3,093,279**	**$ 2,434,661**	**$ 2,103,731**	**$ 1,999,041**	**$ 1,922,019**	**$ 2,201,736**	**$ 2,664,524**	**$ 3,370,829**	**$ 4,569,233**	**$ 38,139,698**	**$ 24,813,986**	**$ 13,325,712**
G-41	$ 1,283,766	$ 1,149,211	$ 965,037	$ 673,466	$ 512,001	$ 403,423	$ 380,667	$ 372,862	$ 439,850	$ 544,831	$ 751,200	$ 1,101,364	$ 8,577,676	$ 5,924,043	$ 2,653,633
G-42	$ 853,361	$ 725,668	$ 603,409	$ 428,050	$ 307,353	$ 219,585	$ 195,899	$ 202,122	$ 238,096	$ 344,016	$ 498,167	$ 748,699	$ 5,364,425	$ 3,857,354	$ 1,507,071
G-43	$ 78,900	$ 66,733	$ 54,656	$ 37,328	$ 17,575	$ 12,312	$ 14,379	$ 11,397	$ 13,280	$ 18,673	$ 42,509	$ 73,031	$ 440,773	$ 353,157	$ 87,617
G-51	$ 110,869	$ 99,028	$ 91,868	$ 79,038	$ 73,809	$ 66,236	$ 66,314	$ 65,197	$ 71,100	$ 83,144	$ 85,797	$ 102,641	$ 995,040	$ 569,241	$ 425,800
G-52	$ 66,094	$ 60,557	$ 58,729	$ 50,966	$ 37,004	$ 34,170	$ 33,470	$ 33,677	$ 37,415	$ 44,053	$ 56,366	$ 70,599	$ 583,100	$ 363,310	$ 219,790
G-53	$ 16,983	$ 12,655	$ 16,547	$ 12,397	$ 5,818	$ 5,348	$ 4,874	$ 4,778	$ 5,691	$ 7,184	$ 10,932	$ 14,457	$ 117,663	$ 83,971	$ 33,692
G-54	$ 12,099	$ 11,228	$ 11,220	$ 9,475	$ 4,218	$ 3,255	$ 2,178	$ 3,400	$ 2,938	$ 4,636	$ 5,945	$ 8,685	$ 79,275	$ 58,651	$ 20,625
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 2,422,072**	**$ 2,125,080**	**$ 1,801,465**	**$ 1,290,720**	**$ 957,777**	**$ 744,327**	**$ 697,781**	**$ 693,433**	**$ 808,371**	**$ 1,046,537**	**$ 1,450,916**	**$ 2,119,475**	**$ 16,157,954**	**$ 11,209,727**	**$ 4,948,227**
Total All	**$ 7,551,266**	**$ 6,634,538**	**$ 5,943,459**	**$ 4,383,999**	**$ 3,392,438**	**$ 2,848,058**	**$ 2,696,822**	**$ 2,615,451**	**$ 3,010,107**	**$ 3,711,062**	**$ 4,821,745**	**$ 6,688,708**	**$ 54,297,652**	**$ 36,023,714**	**$ 18,273,938**

HEADBLOCK + TAILBLOCK

2016 Calendar BF Volume Headblock + Tailblock Normal

	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-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
G-41	1,112,800	987,413	812,335	473,675	281,429	169,396	113,286	114,003	156,331	319,314	597,287	954,222	6,091,492	4,937,732	1,153,760
G-42	3,419,368	2,965,590	2,539,847	1,559,507	976,030	659,365	388,447	358,216	532,224	1,122,261	2,001,684	3,036,817	19,559,356	15,522,813	4,036,543
G-43	1,444,458	1,327,311	1,141,513	778,327	559,125	367,625	229,360	237,106	331,644	665,088	934,267	1,159,103	9,174,928	6,784,979	2,389,949
G-51	178,237	153,446	132,453	109,050	89,597	73,476	69,409	70,474	77,095	110,263	130,616	175,032	1,369,146	878,833	490,314
G-52	582,958	550,878	473,108	404,074	348,280	279,986	288,109	311,214	305,657	435,184	501,179	580,944	5,061,571	3,093,141	1,968,430
G-53	1,107,872	928,766	811,257	727,154	661,227	585,930	548,876	609,750	651,872	818,633	836,065	1,042,513	9,329,915	5,453,627	3,876,288
G-54	1,485,034	994,237	748,769	983,011	955,091	1,151,696	1,425,253	1,572,860	1,675,379	1,917,421	1,645,731	1,729,022	16,283,504	7,585,805	8,697,700
G-63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total C/I	**9,330,728**	**7,907,642**	**6,659,281**	**5,034,797**	**3,870,779**	**3,287,475**	**3,062,740**	**3,273,623**	**3,730,202**	**5,388,163**	**6,646,830**	**8,677,652**	**66,869,913**	**44,256,930**	**22,612,983**
Total All	**9,330,728**	**7,907,642**	**6,659,281**	**5,034,797**	**3,870,779**	**3,287,475**	**3,062,740**	**3,273,623**	**3,730,202**	**5,388,163**	**6,646,830**	**8,677,652**	**66,869,913**	**44,256,930**	**22,612,983**

2016 Calendar BF Volume Headblock + Tailblock Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 315,458	$ 276,419	$ 227,329	$ 137,324	$ 81,395	$ 46,950	$ 31,868	$ 32,228	$ 43,962	$ 89,186	$ 167,695	$ 273,754	$ 1,723,569	$ 1,397,979	$ 325,589
G-42	$ 931,778	$ 792,481	$ 676,872	$ 441,213	$ 276,760	$ 178,906	$ 109,506	$ 104,912	$ 152,908	$ 314,534	$ 545,133	$ 844,830	$ 5,369,833	$ 4,232,307	$ 1,137,526
G-43	$ 320,092	$ 294,132	$ 252,959	$ 172,477	$ 56,639	$ 37,240	$ 23,234	$ 24,019	$ 33,596	$ 67,373	$ 207,034	$ 256,857	$ 1,745,653	$ 1,503,551	$ 242,102
G-51	$ 30,034	$ 25,556	$ 22,119	$ 18,643	$ 15,364	$ 12,889	$ 12,247	$ 12,446	$ 13,610	$ 19,413	$ 22,538	$ 29,677	$ 234,536	$ 148,567	$ 85,969
G-52	$ 94,713	$ 84,854	$ 73,270	$ 64,436	$ 37,577	$ 31,336	$ 33,111	$ 35,066	$ 34,861	$ 49,056	$ 80,791	$ 92,230	$ 711,301	$ 490,295	$ 221,006
G-53	$ 158,869	$ 133,185	$ 116,334	$ 104,274	$ 45,492	$ 40,312	$ 37,763	$ 41,951	$ 44,849	$ 56,322	$ 119,892	$ 149,496	$ 1,048,739	$ 782,050	$ 266,689
G-54	$ 81,231	$ 54,385	$ 40,958	$ 53,771	$ 28,366	$ 34,205	$ 42,330	$ 46,714	$ 49,759	$ 56,947	$ 90,022	$ 94,578	$ 673,265	$ 414,944	$ 258,322
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 1,932,176**	**$ 1,661,012**	**$ 1,409,841**	**$ 992,138**	**$ 541,594**	**$ 381,838**	**$ 290,059**	**$ 297,336**	**$ 373,544**	**$ 652,832**	**$ 1,233,104**	**$ 1,741,422**	**$ 11,506,897**	**$ 8,969,693**	**$ 2,537,203**
Total All	**$ 1,932,176**	**$ 1,661,012**	**$ 1,409,841**	**$ 992,138**	**$ 541,594**	**$ 381,838**	**$ 290,059**	**$ 297,336**	**$ 373,544**	**$ 652,832**	**$ 1,233,104**	**$ 1,741,422**	**$ 11,506,897**	**$ 8,969,693**	**$ 2,537,203**

TOTAL REVENUE

2016 Calendar BF Base Normal Revenue Adjusted

	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-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
R-4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Resid.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
G-41	$ 376,013	$ 336,330	$ 288,539	$ 195,986	$ 142,148	$ 105,903	$ 91,732	$ 88,036	$ 107,174	$ 150,340	$ 224,336	$ 332,768	$ 2,439,305	$ 1,753,973	$ 685,332
G-42	$ 1,046,014	$ 905,687	$ 792,622	$ 553,636	$ 390,760	$ 289,678	$ 221,812	$ 210,995	$ 272,232	$ 428,718	$ 652,718	$ 954,887	$ 6,719,758	$ 4,905,564	$ 1,814,194
G-43	$ 340,057	$ 313,412	$ 272,239	$ 191,238	$ 75,919	$ 56,479	$ 41,954	$ 43,652	$ 53,021	$ 87,442	$ 226,915	$ 275,598	$ 1,977,928	$ 1,619,460	$ 358,467
G-51	$ 44,392	$ 39,010	$ 35,781	$ 32,108	$ 28,386	$ 25,911	$ 25,811	$ 24,836	$ 27,855	$ 33,420	$ 35,717	$ 43,160	$ 396,386	$ 230,168	$ 166,219
G-52	$ 119,034	$ 109,212	$ 97,649	$ 88,597	$ 62,386	$ 55,675	$ 57,804	$ 58,177	$ 60,743	$ 73,885	$ 104,226	$ 115,254	$ 1,002,641	$ 633,973	$ 368,668
G-53	$ 176,147	$ 149,139	$ 134,147	$ 121,083	$ 61,746	$ 58,146	$ 54,465	$ 59,123	$ 61,529	$ 78,812	$ 137,768	$ 166,305	$ 1,258,410	$ 884,590	$ 373,820
G-54	$ 96,011	$ 69,143	$ 53,666	$ 70,387	$ 44,897	$ 50,074	$ 57,686	$ 62,604	$ 65,137	$ 72,197	$ 102,153	$ 108,247	$ 852,202	$ 499,606	$ 352,596
G-63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total C/I	**$ 2,197,669**	**$ 1,921,934**	**$ 1,674,642**	**$ 1,253,035**	**$ 806,242**	**$ 641,866**	**$ 551,263**	**$ 547,422**	**$ 647,690**	**$ 924,813**	**$ 1,483,834**	**$ 1,996,219**	**$ 14,646,630**	**$ 10,527,334**	**$ 4,119,297**
Total All	**$ 2,197,669**	**$ 1,921,934**	**$ 1,674,642**	**$ 1,253,035**	**$ 806,242**	**$ 641,866**	**$ 551,263**	**$ 547,422**	**$ 647,690**	**$ 924,813**	**$ 1,483,834**	**$ 1,996,219**	**$ 14,646,630**	**$ 10,527,334**	**$ 4,119,297**

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-1 : RESIDENTIAL NON-HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7162	$0.4368
3	LDAC	$0.0856	
4			
5	Customer charge	$16.88	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.2231	$0.2231
9	Block 2	$0.2231	$0.2231

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7051	$0.4404
3	LDAC	$0.0984	
4			
5	Customer charge	$14.88	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.3706	$0.3706
9	Block 2	$0.3706	$0.3706

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14			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	$16.88	$0.00	$16.88	$16.88	$0.00	$16.88	$14.88	$0.00	$14.88	$14.88	$0.00	$14.88	-$2.00	-11.8%	-$2.00	-11.8%	$0.0000	$0.0000	$0.0000	$0.0000
17		2	$17.33	$1.60	$18.93	$17.33	$1.04	$18.37	$15.62	$1.61	$17.23	$15.62	$1.08	$16.70	-$1.70	-9.0%	-$1.67	-9.1%	$9.4649	$9.1855	$8.6141	$8.3494
18		4	$17.77	$3.21	$20.98	$17.77	$2.09	$19.86	$16.36	$3.21	$19.58	$16.36	$2.16	$18.52	-$1.40	-6.7%	-$1.34	-6.8%	$5.2449	$4.9655	$4.8941	$4.6294
19		6	$18.22	$4.81	$23.03	$18.22	$3.13	$21.35	$17.10	$4.82	$21.92	$17.10	$3.23	$20.34	-$1.10	-4.8%	-$1.02	-4.8%	$3.8382	$3.5588	$3.6541	$3.3894
20		8	$18.66	$6.41	$25.08	$18.66	$4.18	$22.84	$17.84	$6.43	$24.27	$17.84	$4.31	$22.16	-$0.81	-3.2%	-$0.69	-3.0%	$3.1349	$2.8555	$3.0341	$2.7694
21		10	$19.11	$8.02	$27.13	$19.11	$5.22	$24.34	$18.59	$8.03	$26.62	$18.59	$5.39	$23.97	-$0.51	-1.9%	-$0.36	-1.5%	$2.7129	$2.4335	$2.6621	$2.3974
22		15	$20.23	$12.03	$32.25	$20.23	$7.84	$28.06	$20.44	$12.05	$32.49	$20.44	$8.08	$28.52	$0.24	0.7%	$0.46	1.6%	$2.1502	$1.8708	$2.1661	$1.9014
23		20	$21.34	$16.04	$37.38	$21.34	$10.45	$31.79	$22.29	$16.07	$38.36	$22.29	$10.78	$33.07	$0.98	2.6%	$1.28	4.0%	$1.8689	$1.5895	$1.9181	$1.6534
24		25	$22.46	$20.05	$42.50	$22.46	$13.06	$35.52	$24.14	$20.09	$44.23	$24.14	$13.47	$37.61	$1.73	4.1%	$2.10	5.9%	$1.7001	$1.4207	$1.7693	$1.5046
25		30	$23.57	$24.05	$47.63	$23.57	$15.67	$39.25	$26.00	$24.10	$50.10	$26.00	$16.16	$42.16	$2.48	5.2%	$2.92	7.4%	$1.5876	$1.3082	$1.6701	$1.4054
26		35	$24.69	$28.06	$52.75	$24.69	$18.28	$42.97	$27.85	$28.12	$55.97	$27.85	$18.86	$46.71	$3.22	6.1%	$3.74	8.7%	$1.5072	$1.2278	$1.5992	$1.3345
27		40	$25.80	$32.07	$57.88	$25.80	$20.90	$46.70	$29.70	$32.14	$61.84	$29.70	$21.55	$51.26	$3.97	6.9%	$4.56	9.8%	$1.4469	$1.1675	$1.5461	$1.2814
28		45	$26.92	$36.08	$63.00	$26.92	$23.51	$50.43	$31.56	$36.16	$67.71	$31.56	$24.25	$55.80	$4.71	7.5%	$5.37	10.7%	$1.4000	$1.1206	$1.5047	$1.2400
29		50	$28.04	$40.09	$68.13	$28.04	$26.12	$54.16	$33.41	$40.17	$73.58	$33.41	$26.94	$60.35	$5.46	8.0%	$6.19	11.4%	$1.3625	$1.0831	$1.4717	$1.2070
30		60	$30.27	$48.11	$78.37	$30.27	$31.34	$61.61	$37.12	$48.21	$85.32	$37.12	$32.33	$69.44	$6.95	8.9%	$7.83	12.7%	$1.3062	$1.0268	$1.4221	$1.1574
31		70	$32.50	$56.13	$88.62	$32.50	$36.57	$69.07	$40.82	$56.24	$97.07	$40.82	$37.72	$78.54	$8.44	9.5%	$9.47	13.7%	$1.2660	$0.9866	$1.3867	$1.1220
32		80	$34.73	$64.14	$98.87	$34.73	$41.79	$76.52	$44.53	$64.28	$108.81	$44.53	$43.10	$87.63	$9.93	10.0%	$11.11	14.5%	$1.2359	$0.9565	$1.3601	$1.0954
33		90	$36.96	$72.16	$109.12	$36.96	$47.02	$83.98	$48.23	$72.31	$120.55	$48.23	$48.49	$96.72	$11.43	10.5%	$12.75	15.2%	$1.2125	$0.9331	$1.3394	$1.0747
34		100	$39.19	$80.18	$119.37	$39.19	$52.24	$91.43	$51.94	$80.35	$132.29	$51.94	$53.88	$105.82	$12.92	10.8%	$14.39	15.7%	$1.1937	$0.9143	$1.3229	$1.0582
35		200	$61.50	$160.36	$221.86	$61.50	$104.48	$165.98	$89.00	$160.70	$249.70	$89.00	$107.76	$196.76	$27.84	12.5%	$30.78	18.5%	$1.1093	$0.8299	$1.2485	$0.9838
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	8	$18.66	$6.41	$25.08				$17.84	$6.43	$24.27				-$0.81	-3.2%			$3.1349		$3.0341	
39	Winter - 50%	20	$21.34	$16.04	$37.38				$22.29	$16.07	$38.36				$0.98	2.6%			$1.8689		$1.9181	
40	Winter - 75%	30	$23.57	$24.05	$47.63				$26.00	$24.10	$50.10				$2.48	5.2%			$1.5876		$1.6701	
41	Summer - 25%	5				$18.00	$2.61	$20.61				$16.73	$2.69	$19.43			-$1.18	-5.7%		$4.1215		$3.8854
42	Summer - 50%	11				$19.33	$5.75	$25.08				$18.96	$5.93	$24.88			-$0.20	-0.8%		$2.2800		$2.2621
43	Summer - 75%	20				$21.34	$10.45	$31.79				$22.29	$10.78	$33.07			$1.28	4.0%		$1.5895		$1.6534

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	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7162	$0.4368
3	LDAC	$0.0856	
4			
5	Customer charge	$24.43	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.3863	$0.3863
9	Block 2	$0.3197	$0.3197

	Proposed Rates	Winter	Summer
	Proposed Rates	Winter	Summer
	Cost of Gas	$0.7051	$0.4404
	LDAC	$0.0984	
	Customer charge	$14.88	
	Sales rate		
	First Block Size	100	20
	Block 1	$0.5450	$0.5450
	Block 2	$0.5450	$0.5450

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
12			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
13			Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
14																						
15																						
16		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%	-$9.50	-39.1%	$0.0000	$0.0000	$0.0000	$0.0000
17		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
18		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
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36																						
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	60	$47.61	$48.11	$95.72				$47.58	$48.21	$95.79				$0.07	0.1%			$1.5953		$1.5965	
39	Winter - 50%	100	$63.06	$80.18	$143.24				$69.38	$80.35	$149.73				$6.49	4.5%			$1.4324		$1.4973	
40	Winter - 75%	175	$87.04	$140.32	$227.35				$110.25	$140.61	$250.86				$23.51	10.3%			$1.2992		$1.4335	
41	Summer - 25%	12				$29.07	$6.27	$35.33				$21.42	$6.47	$27.89			-$7.45	-21.1%		$2.9445		$2.3238
42	Summer - 50%	20				$32.16	$10.45	$42.60				$25.78	$10.78	$36.56			-$6.05	-14.2%		$2.1302		$1.8278
43	Summer - 75%	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 (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-4 : LOW INCOME RESIDENTIAL HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7162	$0.4368
3	LDAC	$0.0856	
4			
5	Customer charge	$9.77	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.1545	$0.1545
9	Block 2	$0.1278	$0.1278

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7051	$0.4404
3	LDAC	$0.0984	
4			
5	Customer charge	$5.95	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.2180	$0.2180
9	Block 2	$0.2180	$0.2180

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
12			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
13			Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
14																						
15																						
16		0	$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
17		10	$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
18		25	$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
19		50	$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
20		75	$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
21		100	$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
22		125	$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
23		150	$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
24		175	$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
25		200	$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
26		225	$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
27		250	$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
28		275	$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
29		300	$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
30		350	$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
31		400	$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
32		450	$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
33		500	$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
34		750	$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
35		1,000	$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
36																						
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	70	$20.59	$56.13	$76.71				$21.21	$56.24	$77.46				$0.75	1.0%			$1.0959		$1.1065	
39	Winter - 50%	100	$25.22	$80.18	$105.40				$27.75	$80.35	$108.10				$2.70	2.6%			$1.0540		$1.0810	
40	Winter - 75%	150	$31.61	$120.27	$151.88				$38.65	$120.52	$159.18				$7.30	4.8%			$1.0125		$1.0612	
41	Summer - 25%	14				$11.93	$7.31	$19.25				$9.00	$7.54	$16.55			-$2.70	-14.0%		$1.3748		$1.1819
42	Summer - 50%	25				$13.50	$13.06	$26.56				$11.40	$13.47	$24.87			-$1.69	-6.4%		$1.0624		$0.9949
43	Summer - 75%	40				$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 (EnergyNorth 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
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7121	$0.4206
3	LDAC	$0.0674	
4			
5	Customer charge	$53.45	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.4383	$0.4383
9	Block 2	$0.2944	$0.2944

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7010	$0.4242
3	LDAC	$0.0802	
4			
5	Customer charge	$55.16	
6	Sales rate		
7	First Block Size	100	20
8	Block 1	$0.4523	$0.4523
9	Block 2	$0.3038	$0.3038

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
12			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
13			Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
14																						
15																						
16		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
17		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
18		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
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36																						
37	**Estimated Bill Percentiles**																					
38	Winter - 25%	70	$84	$55	$139				$87	$55	$142				$2.81	2.0%			$1.9814		$2.0215	
39	Winter - 50%	200	$127	$156	$283				$131	$156	$287				$4.39	1.6%			$1.4131		$1.4350	
40	Winter - 75%	500	$215	$390	$605				$222	$391	$612				$7.71	1.3%			$1.2096		$1.2250	
41	Summer - 25%	0				$53	$0	$53				$55	$0	$55			$1.71	3.2%		$0.0000		$0.0000
42	Summer - 50%	8				$57	$4	$61				$59	$4	$63			$1.96	3.2%		$7.6076		$7.8522
43	Summer - 75%	45				$70	$22	$92				$72	$23	$95			$2.97	3.2%		$2.0341		$2.1001

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth 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	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7121	$0.4206
3	LDAC	$0.0674	
4			
5	Customer charge	$160.36	
6	Sales rate		
7	First Block Size	1000	400
8	Block 1	$0.3986	$0.3986
9	Block 2	$0.2655	$0.2655

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7010	$0.4242
3	LDAC	$0.0802	
4			
5	Customer charge	$165.49	
6	Sales rate		
7	First Block Size	1000	400
8	Block 1	$0.4113	$0.4113
9	Block 2	$0.2740	$0.2740

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
12		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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	$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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	500	$360	$390	$749	$346	$244	$590	$371	$391	$762	$357	$252	$610	$12.35	1.6%	$19.28	3.3%	$1.4988	$1.1807	$1.5235	$1.2193
29	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
30	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
31	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
32	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
33	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
34	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
35	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
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 1,300	$639	$1,013	$1,652				$659	$1,016	$1,675				$22.62	1.4%			$1.2707		$1.2881	
39	Winter - 50% 2,000	$824	$1,559	$2,383				$851	$1,562	$2,413				$29.76	1.2%			$1.1917		$1.2066	
40	Winter - 75% 3,500	$1,223	$2,728	$3,951				$1,262	$2,734	$3,996				$45.05	1.1%			$1.1288		$1.1417	
41	Summer - 25% 45				$178	$22	$200				$184	$23	$207			$6.44	3.2%		$4.4502		$4.5934
42	Summer - 50% 350				$300	$171	$471				$309	$177	$486			$15.33	3.3%		$1.3448		$1.3886
43	Summer - 75% 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

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7121	$0.4206
3	LDAC	$0.0674	
4			
5	Customer charge	$688.20	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.2449	$0.1120
9	Block 2	$0.2449	$0.1120

	Proposed Rates	Winter	Summer
	Proposed Rates	Winter	Summer
	Cost of Gas	$0.7010	$0.4242
	LDAC	$0.0802	
	Customer charge	$710.21	
	Sales rate		
	First Block Size	0	0
	Block 1	$0.2528	$0.1156
	Block 2	$0.2528	$0.1156

Line		Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13	Use per	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14	Month (therms)	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	$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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36																					
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 9,000	$2,892	$7,016	$9,908				$2,985	$7,031	$10,016				$108.19	1.1%			$1.1009		$1.1129	
39	Winter - 50% 15,000	$4,362	$11,693	$16,054				$4,502	$11,718	$16,220				$165.65	1.0%			$1.0703		$1.0813	
40	Winter - 75% 25,000	$6,811	$19,488	$26,298				$7,030	$19,530	$26,560				$261.40	1.0%			$1.0519		$1.0624	
41	Summer - 25% 450				$739	$220	$958				$762	$227	$989			$30.99	3.2%		$2.1293		$2.1982
42	Summer - 50% 3,500				$1,080	$1,708	$2,788				$1,115	$1,765	$2,880			$91.83	3.3%		$0.7966		$0.8229
43	Summer - 75% 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 (EnergyNorth 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
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
4			
5	Customer charge	$53.45	
6	Sales rate		
7	First Block Size	100	100
8	Block 1	$0.2642	$0.2642
9	Block 2	$0.1717	$0.1717

Proposed Rates	Winter	Summer
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			
13		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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	$55	$0	$55	$55	$0	$55	$1.71	3.2%	$1.71	3.2%	$0.0000	$0.0000	$0.0000	$0.0000
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
37	**Estimated Bill Percentiles**																				
38	Winter - 25% 45	$65	$36	$101				$67	$36	$103				$2.17	2.1%			$2.2499		$2.2981	
39	Winter - 50% 175	$93	$140	$232				$96	$140	$236				$3.26	1.4%			$1.3279		$1.3465	
40	Winter - 75% 450	$140	$359	$499				$144	$360	$504				$5.23	1.0%			$1.1089		$1.1206	
41	Summer - 25% 6				$55	$3	$58				$57	$3	$60			$1.86	3.2%		$9.6973		$10.0079
42	Summer - 50% 60				$69	$31	$101				$72	$32	$104			$3.20	3.2%		$1.6798		$1.7332
43	Summer - 75% 250				$106	$131	$237				$109	$135	$244			$7.47	3.2%		$0.9473		$0.9772

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Line		Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
4			
5	Customer charge	$160.36	
6	Sales rate		
7	First Block Size	1000	1000
8	Block 1	$0.2268	$0.1644
9	Block 2	$0.1511	$0.0934

		Winter	Summer
	Proposed Rates	Winter	Summer
	Cost of Gas	$0.7194	$0.4610
	LDAC	$0.0802	
	Customer charge	$165.49	
	Sales rate		
	First Block Size	1000	1000
	Block 1	$0.2341	$0.1696
	Block 2	$0.1559	$0.0964

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	
14		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	$212	$160	$372	$199	$108	$308	$6.93	1.9%	$9.46	3.2%	$1.8265	$1.4910	$1.8611	$1.5383
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
4			
5	Customer charge	$708.24	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.1585	$0.0760
9	Block 2	$0.1585	$0.0760

	Proposed Rates	Winter	Summer
	Proposed Rates	Winter	Summer
	Cost of Gas	$0.7194	$0.4610
	LDAC	$0.0802	
	Customer charge	$730.90	
	Sales rate		
	First Block Size	0	0
	Block 1	$0.1636	$0.0785
	Block 2	$0.1636	$0.0785

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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

Line	**Estimated Bill Percentiles**																				
38	Winter - 25%	10,000	$2,293	$7,979	$10,272				$2,367	$7,996	$10,363				$90.38	0.9%			$1.0272		$1.0363	
39	Winter - 50%	15,000	$3,086	$11,969	$15,054				$3,185	$11,994	$15,178				$124.24	0.8%			$1.0036		$1.0119	
40	Winter - 75%	30,000	$5,463	$23,937	$29,400				$5,638	$23,988	$29,626				$225.83	0.8%			$0.9800		$0.9875	
41	Summer - 25%	5,000				$1,088	$2,624	$3,712				$1,123	$2,706	$3,829			$117.03	3.2%		$0.7424		$0.7659
42	Summer - 50%	15,000				$1,848	$7,872	$9,720				$1,908	$8,118	$10,026			$305.79	3.1%		$0.6480		$0.6684
43	Summer - 75%	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%

Line	**Present Rates**	Winter	Summer
2	Cost of Gas	$0.7305	$0.4574
3	LDAC	$0.0674	
4			
5	Customer charge	$708.24	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.0605	$0.0328
9	Block 2	$0.0605	$0.0328

	Proposed Rates	Winter	Summer
2	Cost of Gas	$0.7194	$0.4610
3	LDAC	$0.0802	
4			
5	Customer charge	$730.90	
6	Sales rate		
7	First Block Size	0	0
8	Block 1	$0.0624	$0.0339
9	Block 2	$0.0624	$0.0339

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
13		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
14		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	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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

Line	**Estimated Bill Percentiles**																					
38	Winter - 25%	4,000	$950	$3,192	$4,142				$980	$3,198	$4,179				$37.02	0.9%			$1.0355		$1.0447	
39	Winter - 50%	30,000	$2,523	$23,937	$26,460				$2,603	$23,988	$26,591				$130.41	0.5%			$0.8820		$0.8864	
40	Winter - 75%	100,000	$6,758	$79,790	$86,548				$6,971	$79,960	$86,930				$381.84	0.4%			$0.8655		$0.8693	
41	Summer - 25%	15,000				$1,200	$7,872	$9,072				$1,239	$8,118	$9,357			$284.77	3.1%		$0.6048		$0.6238
42	Summer - 50%	50,000				$2,348	$26,240	$28,588				$2,425	$27,060	$29,485			$896.37	3.1%		$0.5718		$0.5897
43	Summer - 75%	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 ENERGYNORTH RATE R-1 : RESIDENTIAL NON-HEATING

Line	Present Rates	Winter	Summer
1	**Present Rates**	Winter	Summer
2	Cost of Gas	$1.5352	$0.6281
3			
4			
5	Customer charge	$9.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
9			
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Line	Proposed Rates	Winter	Summer
1	**Proposed Rates**	Winter	Summer
2	Cost of Gas	$0.7051	$0.4404
3	LDAC	$0.0984	
4			
5	Customer charge	$14.88	
6	Sales rate		
7	First Block Size	0	0
8			
9			
10	Block 1	$0.3706	$0.3706
11	Block 2	$0.3706	$0.3706
12			

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
15		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
16		Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
17																					
18																					
19	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
20	2	$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
21	4	$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
22	6	$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
23	8	$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
24	10	$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
25	15	$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
26	20	$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
27	25	$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
28	30	$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
29	35	$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
30	40	$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
31	45	$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
32	50	$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
33	60	$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
34	70	$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
35	80	$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
36	90	$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
37	100	$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
38	200	$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
39																					
40	**Estimated Bill Percentiles**																				
41	Winter - 25% 8	$18.22	$12.28	$30.50				$17.84	$6.43	$24.27				-$6.23	-20.4%			$3.8124		$3.0341	
42	Winter - 50% 20	$32.04	$30.70	$62.75				$22.29	$16.07	$38.36				-$24.39	-38.9%			$3.1374		$1.9181	
43	Winter - 75% 30	$43.57	$46.06	$89.62				$26.00	$24.10	$50.10				-$39.52	-44.1%			$2.9874		$1.6701	
44	Summer - 25% 5				$14.76	$3.14	$17.90				$16.73	$2.69	$19.43			$1.53	8.5%		$3.5803		$3.8854
45	Summer - 50% 11				$21.67	$6.91	$28.58				$18.96	$5.93	$24.88			-$3.70	-12.9%		$2.5985		$2.2621
46	Summer - 75% 20				$32.04	$12.56	$44.61				$22.29	$10.78	$33.07			-$11.54	-25.9%		$2.2303		$1.6534

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 ENERGYNORTH RATE R-3 : RESIDENTIAL HEATING

Line	**Present Rates**	Winter	Summer
1	Cost of Gas	$1.5352	$0.6281
2			
3			
4			
5	Customer charge	$9.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
9			
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	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	100	20
Block 1	$0.5450	$0.5450
Block 2	$0.5450	$0.5450

Line		Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16	Use per	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Month	Base			Base			Base	COG /		Base	COG /									
17	(therms)	Rates	COG	TOTAL	Rates	COG	TOTAL	Rates	LDAC	TOTAL	Rates	LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
18																					
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36	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
37	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
38	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
39																					
40	**Estimated Bill Percentiles**																				
41	Winter - 25% 60	$78.13	$92.11	$170.24				$47.58	$48.21	$95.79				-$74.46	-43.7%			$2.8374		$1.5965	
42	Winter - 50% 100	$120.06	$153.52	$273.58				$69.38	$80.35	$149.73				-$123.85	-45.3%			$2.7358		$1.4973	
43	Winter - 75% 175	$190.88	$268.66	$459.54				$110.25	$140.61	$250.86				-$208.67	-45.4%			$2.6259		$1.4335	
44	Summer - 25% 12				$22.83	$7.54	$30.36				$21.42	$6.47	$27.89			-$2.48	-8.2%		$2.5303		$2.3238
45	Summer - 50% 20				$32.04	$12.56	$44.61				$25.78	$10.78	$36.56			-$8.05	-18.0%		$2.2303		$1.8278
46	Summer - 75% 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
2	Cost of Gas	$1.5352	$0.6281
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Proposed Rates	Winter	Summer
Cost of Gas	$0.7010	$0.4242
LDAC	$0.0802	
Customer charge	$55.16	
Sales rate		
First Block Size	100	20
Block 1	$0.4523	$0.4523
Block 2	$0.3038	$0.3038

Line		Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16	Use per	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17	Month (therms)	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36	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
37	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
38	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
40	**Estimated Bill Percentiles**																				
41	Winter - 25%	70	$99	$107	$206				$87	$55	$142				-$64.61	-31.3%			$2.9445		$2.0215	
42	Winter - 50%	200	$223	$307	$531				$131	$156	$287				-$243.51	-45.9%			$2.6526		$1.4350	
43	Winter - 75%	500	$462	$768	$1,229				$222	$391	$612				-$616.96	-50.2%			$2.4589		$1.2250	
44	Summer - 25%	0				$18	$0	$18				$55	$0	$55			$37.16	206.5%		$0.0000		$0.0000
45	Summer - 50%	8				$27	$5	$32				$59	$4	$63			$30.58	94.8%		$4.0303		$7.8522
46	Summer - 75%	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
2	Cost of Gas	$1.5352	$0.6281
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Proposed Rates	Winter	Summer
Cost of Gas	$0.7010	$0.4242
LDAC	$0.0802	
Customer charge	$165.49	
Sales rate		
First Block Size	1000	400
Block 1	$0.4113	$0.4113
Block 2	$0.2740	$0.2740

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17			Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36		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
37		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
38		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
40	**Estimated Bill Percentiles**																					
41	Winter - 25%	1,300	$1,098	$1,996	$3,093				$659	$1,016	$1,675				-$1,418.72	-45.9%			$2.3795		$1.2881	
42	Winter - 50%	2,000	$1,654	$3,070	$4,724				$851	$1,562	$2,413				-$2,310.94	-48.9%			$2.3621		$1.2066	
43	Winter - 75%	3,500	$2,846	$5,373	$8,219				$1,262	$2,734	$3,996				-$4,222.85	-51.4%			$2.3482		$1.1417	
44	Summer - 25%	45				$70	$28	$98				$184	$23	$207			$108.59	110.7%		$2.1803		$4.5934
45	Summer - 50%	350				$343	$220	$563				$309	$177	$486			-$76.50	-13.6%		$1.6072		$1.3886
46	Summer - 75%	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

Line	**Present Rates**	Winter	Summer
2	Cost of Gas	$1.5352	$0.6281
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	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		Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16	Use per	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17	Month (therms)	Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
19	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
20	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
21	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
22	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
23	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
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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
32	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
33	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
34	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
35	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
36	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
37	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
38	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
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
1	Cost of Gas	$1.5352	$0.6281
2			
3			
4			
5	Customer charge	$18.00	
6	Sales rate		
7	First Block Size	80	80
8	Second Block Size	120	120
9			
10	Block 1	$1.1522	$1.1522
11	Block 2	$0.9442	$0.9442
12	Block 3	$0.7946	$0.7946

Proposed Rates	Winter	Summer
Cost of Gas	$0.7194	$0.4610
LDAC	$0.0802	
Customer charge	$165.49	
Sales rate		
First Block Size	1000	1000
Block 1	$0.2341	$0.1696
Block 2	$0.1559	$0.0964

Line		Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
16			Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
17			Base Rates	COG	TOTAL	Base Rates	COG	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	$	%	$	%	Winter	Summer	Winter	Summer
18																						
19		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
20		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
21		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
22		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
23		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
24		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
25		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
26		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
27		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
28		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
29		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
30		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
31		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
32		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
33		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
34		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
35		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
36		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
37		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
38		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
39																						
40	**Estimated Bill Percentiles**																					
41	Winter - 25%	1,040	$891	$1,597	$2,488				$406	$832	$1,237				-$1,250.17	-50.3%			$2.3919		$1.1898	
42	Winter - 50%	2,000	$1,654	$3,070	$4,724				$556	$1,599	$2,155				-$2,569.47	-54.4%			$2.3621		$1.0773	
43	Winter - 75%	3,500	$2,846	$5,373	$8,219				$789	$2,799	$3,588				-$4,630.87	-56.3%			$2.3482		$1.0251	
44	Summer - 25%	700				$621	$440	$1,060				$284	$379	$663			-$397.38	-37.5%		$1.5149		$0.9472
45	Summer - 50%	1,040				$891	$653	$1,544				$339	$563	$902			-$642.35	-41.6%		$1.4848		$0.8671
46	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

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

Line No																		
1	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
2	**Residential Non-Heating (R1)**																	
3	**PROPOSED**																	
4			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
5	**average Usage (Therms)**		17	24	27	32	31	23	153	19	14	11	9	9	11	73	226
6																	
7	**Winter:**																
8	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28								
9	Headblock	$0.3706	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
10	Tailblock	$0.3706	$6.12	$8.74	$10.13	$11.73	$11.56	$8.39	$56.67								
11	HB Threshold	-															
12																	
13	**Summer:**																
14	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
15	Headblock	$0.3706								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
16	Tailblock	$0.3706								$7.09	$5.22	$3.97	$3.38	$3.32	$4.10	$27.08	$83.75
17	HB Threshold	-															
18																	
19	Total Base Rate Amount		$21.00	$23.62	$25.01	$26.61	$26.44	$23.27	$145.95	$21.97	$20.10	$18.85	$18.26	$18.20	$18.98	$116.36	$262.31
20																	
21	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7346								
22	COG amount - Winter		$10.64	$15.20	$17.62	$25.50	$25.12	$18.24	$112.33								
23																	
24	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.5984
25	COG amount - Summer									$5.99	$4.41	$3.36	$2.86	$2.81	$3.46	$22.89	$135.22
26																	
27	LDAC	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984
28	LDAC amount		$1.62	$2.32	$2.69	$3.11	$3.07	$2.23	$15.05	$1.88	$1.39	$1.05	$0.90	$0.88	$1.09	$7.19	$22.24
29																	
30	**Total Bill**		**$33.25**	**$41.15**	**$45.33**	**$55.23**	**$54.63**	**$43.74**	**$273.33**	**$29.85**	**$25.89**	**$23.26**	**$22.02**	**$21.90**	**$23.53**	**$146.44**	**$419.77**
31																	
32	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
33	**Residential Non-Heating (R1)**																	
34	**CURRENT**																	
35			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
36	**average Usage (Therms)**		17	24	27	32	31	23	153	19	14	11	9	9	11	73	226
37																	
38	**Winter:**																
39	Cust. Chg	$16.88	$16.88	$16.88	$16.88	$16.88	$16.88	$16.88	$101.28								
40	Headblock	$0.2231	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
41	Tailblock	$0.2231	$3.68	$5.26	$6.10	$7.06	$6.96	$5.05	$34.12								
42	HB Threshold	-															
43																	
44	**Summer:**																
45	Cust. Chg	$16.88								$16.88	$16.88	$16.88	$16.88	$16.88	$16.88	$101.28	$202.56
46	Headblock	$0.2231								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
47	Tailblock	$0.2231								$4.27	$3.14	$2.39	$2.04	$2.00	$2.47	$16.30	$50.42
48	HB Threshold	-															
49																	
50	Total Base Rate Amount		$20.56	$22.14	$22.98	$23.94	$23.84	$21.93	$135.40	$21.15	$20.02	$19.27	$18.92	$18.88	$19.35	$117.58	$252.98
51																	
52	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7346								
53	COG amount - Winter		$10.64	$15.20	$17.62	$25.50	$25.12	$18.24	$112.33								
54																	
55	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.5984
56	COG amount - Summer									$5.99	$4.41	$3.36	$2.86	$2.81	$3.46	$22.89	$135.22
57																	
58	LDAC	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856
59	LDAC amount		$1.41	$2.02	$2.34	$2.71	$2.67	$1.94	$13.09	$1.64	$1.21	$0.92	$0.78	$0.77	$0.95	$6.25	$19.35
60																	
61	**Total Bill**		**$32.61**	**$39.37**	**$42.95**	**$52.16**	**$51.63**	**$42.11**	**$260.82**	**$28.78**	**$25.64**	**$23.54**	**$22.55**	**$22.46**	**$23.76**	**$146.73**	**$407.55**
62																	
63	**DIFFERENCE:**																
64	**Total Bill**		**$0.64**	**$1.78**	**$2.38**	**$3.07**	**$3.00**	**$1.63**	**$12.51**	**$1.07**	**$0.26**	**($0.28)**	**($0.54)**	**($0.56)**	**($0.23)**	**($0.29)**	**$12.22**
65	% Change		**1.98%**	**4.52%**	**5.55%**	**5.89%**	**5.81%**	**3.87%**	**4.80%**	**3.70%**	**1.00%**	**-1.20%**	**-2.39%**	**-2.50%**	**-0.96%**	**-0.20%**	**3.00%**
66																	
67	**Base Rate**		$0.43	$1.48	$2.03	$2.67	$2.60	$1.34	$10.55	$0.82	$0.08	($0.42)	($0.65)	($0.68)	($0.37)	($1.22)	$9.33
68	% Change		2.11%	6.68%	8.85%	11.15%	10.91%	6.11%	7.80%	3.88%	0.38%	-2.18%	-3.46%	-3.59%	-1.91%	-1.04%	3.69%
69																	
70	**COG & LDAC**		$0.21	$0.30	$0.35	$0.41	$0.40	$0.29	$1.96	$0.24	$0.18	$0.14	$0.12	$0.11	$0.14	$0.93	$2.89
71	% Change		1.75%	1.75%	1.75%	1.44%	1.44%	1.44%	1.56%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%	1.87%

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

Line No																	
72	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
73	**Residential Heating (R3)**																
74	**PROPOSED**																**Total**
75			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
76	**average Usage (Therms)**		51	90	117	141	130	89	618	51	25	16	14	14	22	142	760
77																	
78	**Winter:**																
79	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28								
80	Headblock	$0.5450	$27.75	$49.05	$54.50	$54.50	$54.50	$48.25	$288.54								
81	Tailblock	$0.5450	$0.00	$0.00	$9.48	$22.46	$16.19	$0.00	$48.13								
82	HB Threshold	100															
83																	
84	**Summer:**																
85	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
86	Headblock	$0.5450								$10.90	$10.90	$8.83	$7.68	$7.66	$10.90	$56.87	$345.41
87	Tailblock	$0.5450								$16.85	$2.93	$0.00	$0.00	$0.00	$0.91	$20.69	$68.82
88	HB Threshold	20															
89																	
90	Total Base Rate Amount		$42.63	$63.93	$78.86	$91.84	$85.57	$63.13	$425.95	$42.63	$28.71	$23.71	$22.56	$22.54	$26.69	$166.84	$592.79
91																	
92	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7382								
93	COG amount - Winter		$32.81	$58.01	$75.66	$113.76	$104.50	$71.32	$456.05								
94																	
95	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6587
96	COG amount - Summer									$15.95	$7.95	$5.07	$4.42	$4.40	$6.79	$44.59	$500.64
97																	
98	LDAC	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984
99	LDAC amount		$5.01	$8.86	$11.55	$13.89	$12.76	$8.71	$60.78	$5.01	$2.50	$1.59	$1.39	$1.38	$2.13	$14.00	$74.79
100																	
101	**Total Bill**		**$80.45**	**$130.80**	**$166.06**	**$219.49**	**$202.83**	**$143.15**	**$942.79**	**$63.59**	**$39.16**	**$30.38**	**$28.37**	**$28.33**	**$35.62**	**$225.44**	**$1,168.22**
102																	
103	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
104	**Residential Heating (R3)**																
105	**CURRENT**																**Total**
106			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
107	**average Usage (Therms)**		51	90	117	141	130	89	618	51	25	16	14	14	22	142	760
108																	
109	**Winter:**																
110	Cust. Chg	$24.43	$24.43	$24.43	$24.43	$24.43	$24.43	$24.43	$146.58								
111	Headblock	$0.3863	$19.67	$34.77	$38.63	$38.63	$38.63	$34.20	$204.52								
112	Tailblock	$0.3197	$0.00	$0.00	$5.56	$13.18	$9.50	$0.00	$28.23								
113	HB Threshold	100															
114																	
115	**Summer:**																
116	Cust. Chg	$24.43								$24.43	$24.43	$24.43	$24.43	$24.43	$24.43	$146.58	$293.16
117	Headblock	$0.3863								$7.73	$7.73	$6.26	$5.45	$5.43	$7.73	$40.31	$244.84
118	Tailblock	$0.3197								$9.89	$1.72	$0.00	$0.00	$0.00	$0.54	$12.14	$40.37
119	HB Threshold	20															
120																	
121	Total Base Rate Amount		$44.10	$59.20	$68.62	$76.24	$72.56	$58.63	$379.34	$42.04	$33.87	$30.69	$29.88	$29.86	$32.69	$199.03	$578.37
122																	
123	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7382								
124	COG amount - Winter		$32.81	$58.01	$75.66	$113.76	$104.50	$71.32	$456.05								
125																	
126	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6587
127	COG amount - Summer									$15.95	$7.95	$5.07	$4.42	$4.40	$6.79	$44.59	$500.64
128																	
129	LDAC	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856
130	LDAC amount		$4.36	$7.70	$10.05	$12.09	$11.10	$7.58	$52.88	$4.36	$2.17	$1.39	$1.21	$1.20	$1.86	$12.18	$65.06
131																	
132	**Total Bill**		**$81.27**	**$124.91**	**$154.32**	**$202.08**	**$188.16**	**$137.52**	**$888.27**	**$62.35**	**$44.00**	**$37.15**	**$35.50**	**$35.47**	**$41.34**	**$255.80**	**$1,144.07**
133																	
134	**DIFFERENCE:**																
135	**Total Bill**		**($0.82)**	**$5.88**	**$11.74**	**$17.41**	**$14.67**	**$5.63**	**$54.52**	**$1.24**	**($4.84)**	**($6.77)**	**($7.13)**	**($7.14)**	**($5.72)**	**($30.37)**	**$24.15**
136	% Change		**-1.01%**	**4.71%**	**7.61%**	**8.62%**	**7.80%**	**4.09%**	**6.14%**	**1.99%**	**-11.00%**	**-18.23%**	**-20.09%**	**-20.13%**	**-13.84%**	**-11.87%**	**2.11%**
137																	
138	**Base Rate**		($1.47)	$4.73	$10.24	$15.60	$13.01	$4.50	$46.61	$0.59	($5.17)	($6.98)	($7.31)	($7.32)	($6.00)	($32.19)	$14.43
139	% Change		-3.33%	7.99%	14.92%	20.47%	17.93%	7.67%	12.29%	1.40%	-15.25%	-22.74%	-24.48%	-24.51%	-18.35%	-16.17%	2.49%
140																	
141	**COG & LDAC**		$0.65	$1.15	$1.50	$1.81	$1.66	$1.13	$7.90	$0.65	$0.32	$0.21	$0.18	$0.18	$0.28	$1.82	$9.73
142	% Change		1.75%	1.75%	1.75%	1.44%	1.44%	1.44%	1.55%	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.)**									**Summer Season (May - Oct.)**								
144	**Low Income Residential Heating (R4)**																	
145	**PROPOSED**																	
146			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
147	**average Usage (Therms)**		46	81	105	127	122	87	568	58	27	17	14	14	20	150	718
148																	
149	**Winter:**																
150	Cust. Chg	$5.95	$5.95	$5.95	$5.95	$5.95	$5.95	$5.95	$35.71								
151	Headblock	$0.2180	$10.11	$17.57	$21.80	$21.80	$21.80	$19.07	$112.15								
152	Tailblock	$0.2180	$0.00	$0.00	$1.13	$5.80	$4.80	$0.00	$11.73								
153	HB Threshold	100															
154																	
155	**Summer:**																
156	Cust. Chg	$5.95								$5.95	$5.95	$5.95	$5.95	$5.95	$5.95	$35.71	$71.42
157	Headblock	$0.2180								$4.36	$4.36	$3.68	$3.13	$3.05	$4.36	$22.93	$135.08
158	Tailblock	$0.2180								$8.22	$1.46	$0.00	$0.00	$0.00	$0.08	$9.76	$21.49
159	HB Threshold	20															
160																	
161	Total Base Rate Amount		$16.06	$23.53	$28.88	$33.55	$32.55	$25.02	$159.59	$18.53	$11.77	$9.63	$9.08	$9.00	$10.39	$68.41	$228.00
162																	
163	COG Rate - (Winter)		$0.6445	$0.6445	$0.6445	$0.8056	$0.8056	$0.8056	$0.7398								
164	COG amount - Winter		$29.89	$51.96	$67.78	$101.99	$98.30	$70.47	$420.38								
165																	
166	COG Rate - (Summer)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6507
167	COG amount - Summer									$18.08	$8.37	$5.29	$4.49	$4.38	$6.38	$46.99	$467.38
168																	
169	LDAC	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984
170	LDAC amount		$4.56	$7.93	$10.35	$12.46	$12.01	$8.61	$55.91	$5.68	$2.63	$1.66	$1.41	$1.38	$2.00	$14.76	$70.67
171																	
172	**Total Bill**		**$50.51**	**$83.41**	**$107.00**	**$148.00**	**$142.86**	**$104.10**	**$635.88**	**$42.29**	**$22.77**	**$16.59**	**$14.98**	**$14.75**	**$18.78**	**$130.16**	**$766.04**
173																	
174	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
175	**Low Income Residential Heating (R4)**																	
176	**CURRENT**																	
177			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
178	**average Usage (Therms)**		46	81	105	127	122	87	568	58	27	17	14	14	20	150	718
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								$9.77	$9.77	$9.77	$9.77	$9.77	$9.77	$58.62	$117.24
188	Headblock	$0.1545								$3.09	$3.09	$2.61	$2.22	$2.16	$3.09	$16.25	$95.74
189	Tailblock	$0.1278								$4.82	$0.86	$0.00	$0.00	$0.00	$0.05	$5.72	$12.60
190	HB Threshold	20															
191																	
192	Total Base Rate Amount		$16.93	$22.22	$25.88	$28.62	$28.03	$23.28	$144.98	$17.68	$13.72	$12.38	$11.99	$11.93	$12.91	$80.60	$225.58
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)									$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.3133	$0.6507
198	COG amount - Summer									$18.08	$8.37	$5.29	$4.49	$4.38	$6.38	$46.99	$467.38
199																	
200	LDAC	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	$0.0856	0.0856	$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	$4.94	$2.29	$1.45	$1.23	$1.20	$1.74	$12.84	$61.48
202																	
203	**Total Bill**		**$50.79**	**$81.08**	**$102.66**	**$141.45**	**$136.78**	**$101.24**	**$614.00**	**$40.70**	**$24.37**	**$19.12**	**$17.71**	**$17.50**	**$21.03**	**$140.43**	**$754.43**
204																	
205	**DIFFERENCE:**																
206	**Total Bill**		**($0.28)**	**$2.33**	**$4.34**	**$6.55**	**$6.08**	**$2.86**	**$21.88**	**$1.59**	**($1.60)**	**($2.53)**	**($2.72)**	**($2.75)**	**($2.25)**	**($10.27)**	**$11.61**
207	% Change		**-0.55%**	**2.88%**	**4.23%**	**4.63%**	**4.44%**	**2.82%**	**3.56%**	**3.91%**	**-6.57%**	**-13.23%**	**-15.38%**	**-15.72%**	**-10.72%**	**-7.31%**	**1.54%**
208																	
209	**Base Rate**		($0.87)	$1.30	$3.00	$4.93	$4.52	$1.74	$14.61	$0.85	($1.94)	($2.75)	($2.91)	($2.93)	($2.51)	($12.19)	$2.42
210	% Change		-5.16%	5.85%	11.58%	17.23%	16.12%	7.46%	10.08%	4.82%	-14.17%	-22.18%	-24.26%	-24.57%	-19.48%	-15.12%	1.07%
211																	
212	**COG & LDAC**		$0.59	$1.03	$1.35	$1.62	$1.56	$1.12	$7.27	$0.74	$0.34	$0.22	$0.18	$0.18	$0.26	$1.92	$9.19
213	% Change		1.75%	1.75%	1.75%	1.44%	1.44%	1.44%	1.55%	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

Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

Line No	**PROPOSED**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
218	**average Usage (Therms)**		119	248	345	430	391	246	1,778	127	53	27	24	23	43	297	2,075
220	**Winter:**																
221	Cust. Chg	$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99								
222	Headblock	$0.4523	$45.23	$45.23	$45.23	$45.23	$45.23	$45.23	$271.37								
223	Tailblock	$0.3038	$5.74	$44.98	$74.33	$100.18	$88.41	$44.28	$357.91								
224	HB Threshold	100															
226	**Summer:**																
227	Cust. Chg	$55.16								$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99	$661.97
228	Headblock	$0.4523								$9.05	$9.05	$9.05	$9.05	$9.05	$9.05	$54.27	$325.65
229	Tailblock	$0.3038								$32.56	$9.94	$2.27	$1.11	$0.89	$6.92	$53.70	$411.61
230	HB Threshold	20															
232	Total Base Rate Amount		$106.13	$145.37	$174.72	$200.57	$188.81	$144.68	$960.27	$96.77	$74.15	$66.48	$65.32	$65.10	$71.13	$438.96	$1,399.24
234	COG Rate - (Winter)		$0.6433	$0.6433	$0.6433	$0.8041	$0.8041	$0.8041	$0.7398								
235	COG amount - Winter		$76.48	$159.58	$221.73	$345.59	$314.45	$197.63	$1,315.45								
237	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6781
238	COG amount - Summer									$39.23	$16.26	$8.47	$7.30	$7.07	$13.20	$91.53	$1,406.98
240	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$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	$142.61	$10.20	$4.23	$2.20	$1.90	$1.84	$3.43	$23.80	$166.41
243	**Total Bill**		**$192.14**	**$324.84**	**$424.09**	**$580.63**	**$534.62**	**$362.01**	**$2,418.33**	**$146.20**	**$94.65**	**$77.15**	**$74.52**	**$74.01**	**$87.76**	**$554.29**	**$2,972.63**

245 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

Commercial/Industrial - Low Annual Use, High Winter Use (G-41)

Line No	**CURRENT**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
249	**average Usage (Therms)**		119	248	345	430	391	246	1,778	127	53	27	24	23	43	297	2,075
251	**Winter:**																
252	Cust. Chg	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70								
253	Headblock	$0.4383	$43.83	$43.83	$43.83	$43.83	$43.83	$43.83	$262.98								
254	Tailblock	$0.2944	$5.56	$43.59	$72.03	$97.09	$85.69	$42.92	$346.87								
255	HB Threshold	100															
257	**Summer:**																
258	Cust. Chg	$53.45								$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70	$641.40
259	Headblock	$0.4383								$8.77	$8.77	$8.77	$8.77	$8.77	$8.77	$52.60	$315.58
260	Tailblock	$0.2944								$31.56	$9.64	$2.20	$1.08	$0.86	$6.71	$52.04	$398.92
261	HB Threshold	20															
263	Total Base Rate Amount		$102.84	$140.87	$169.31	$194.37	$182.97	$140.20	$930.55	$93.77	$71.85	$64.42	$63.29	$63.08	$68.93	$425.34	$1,355.89
265	COG Rate - (Winter)		$0.6433	$0.6433	$0.6433	$0.8041	$0.8041	$0.8041	$0.7398								
266	COG amount - Winter		$76.48	$159.58	$221.73	$345.59	$314.45	$197.63	$1,315.45								
268	COG Rate - (Summer)	$0.4206								$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6781
269	COG amount - Summer									$39.23	$16.26	$8.47	$7.30	$7.07	$13.20	$91.53	$1,406.98
271	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$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	$119.85	$8.57	$3.55	$1.85	$1.59	$1.55	$2.88	$20.00	$139.86
274	**Total Bill**		**$187.33**	**$317.17**	**$414.27**	**$568.92**	**$523.77**	**$354.39**	**$2,365.86**	**$141.57**	**$91.67**	**$74.74**	**$72.19**	**$71.69**	**$85.01**	**$536.87**	**$2,902.73**

276 **DIFFERENCE:**

Line No		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
277	**Total Bill**	**$4.81**	**$7.67**	**$9.82**	**$11.70**	**$10.84**	**$7.62**	**$52.47**	**$4.63**	**$2.98**	**$2.42**	**$2.33**	**$2.32**	**$2.76**	**$17.42**	**$69.89**
278	% Change	**2.57%**	**2.42%**	**2.37%**	**2.06%**	**2.07%**	**2.15%**	**2.22%**	**3.27%**	**3.25%**	**3.23%**	**3.23%**	**3.23%**	**3.24%**	**3.24%**	**2.41%**
280	**Base Rate**	$3.29	$4.50	$5.41	$6.20	$5.84	$4.48	$29.72	$3.00	$2.30	$2.06	$2.03	$2.02	$2.21	$13.62	$43.34
281	% Change	3.20%	3.19%	3.19%	3.19%	3.19%	3.20%	3.19%	3.20%	3.20%	3.20%	3.21%	3.21%	3.20%	3.20%	3.20%
283	**COG & LDAC**	$1.52	$3.17	$4.41	$5.50	$5.00	$3.14	$22.75	$1.63	$0.67	$0.35	$0.30	$0.29	$0.55	$3.80	$26.55
284	% Change	1.80%	1.80%	1.80%	1.47%	1.47%	1.47%	1.59%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	1.72%

285 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

286 **Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
287	**PROPOSED**																
289	**average Usage (Therms)**		940	1,649	2,259	2,699	2,446	1,639	11,632	1,001	491	269	267	264	437	2,729	14,362
291	**Winter:**																
292	Cust. Chg	$165.49	$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	$411.34	$2,443.46								
294	Tailblock	$0.2740	$0.00	$177.72	$345.00	$465.65	$396.25	$174.99	$1,559.61								
295	HB Threshold	1,000															
297	**Summer:**																
298	Cust. Chg	$165.49								$165.49	$165.49	$165.49	$165.49	$165.49	$165.49	$992.96	$1,985.92
299	Headblock	$0.4113								$164.54	$164.54	$110.65	$109.88	$108.61	$164.54	$822.75	$3,266.21
300	Tailblock	$0.2740								$164.66	$24.96	$0.00	$0.00	$0.00	$10.14	$199.76	$1,759.36
301	HB Threshold	400															
303	Total Base Rate Amount		$552.26	$754.55	$921.83	$1,042.49	$973.08	$751.82	$4,996.03	$494.69	$354.99	$276.14	$275.37	$274.11	$340.16	$2,015.47	$7,011.49
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								
308	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6556
309	COG amount - Summer									$308.70	$151.46	$82.96	$82.38	$81.43	$134.77	$841.69	$9,415.68
311	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$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	$80.27	$39.38	$21.57	$21.42	$21.18	$35.04	$218.87	$1,151.73
314	**Total Bill**		**$1,232.54**	**$1,947.30**	**$2,556.31**	**$3,429.63**	**$3,136.23**	**$2,200.86**	**$14,502.87**	**$883.66**	**$545.83**	**$380.67**	**$379.18**	**$376.71**	**$509.98**	**$3,076.03**	**$17,578.90**

316 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

317 **Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)**

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
318	**CURRENT**																
320	**average Usage (Therms)**		940	1,649	2,259	2,699	2,446	1,639	11,632	1,001	491	269	267	264	437	2,729	14,362
322	**Winter:**																
323	Cust. Chg	$160.36	$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	$398.60	$2,367.79								
325	Tailblock	$0.2655	$0.00	$172.20	$334.30	$451.21	$383.96	$169.56	$1,511.24								
326	HB Threshold	1,000															
328	**Summer:**																
329	Cust. Chg	$160.36								$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$962.16	$1,924.32
330	Headblock	$0.3986								$159.44	$159.44	$107.22	$106.48	$105.25	$159.44	$797.27	$3,165.06
331	Tailblock	$0.2655								$159.55	$24.19	$0.00	$0.00	$0.00	$9.82	$193.56	$1,704.80
332	HB Threshold	400															
334	Total Base Rate Amount		$535.15	$731.16	$893.26	$1,010.17	$942.92	$728.52	$4,841.19	$479.35	$343.99	$267.58	$266.84	$265.61	$329.62	$1,952.99	$6,794.18
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								
339	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6556
340	COG amount - Summer									$308.70	$151.46	$82.96	$82.38	$81.43	$134.77	$841.69	$9,415.68
342	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$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	$67.46	$33.10	$18.13	$18.00	$17.80	$29.45	$183.95	$967.97
345	**Total Bill**		**$1,203.40**	**$1,902.83**	**$2,498.83**	**$3,362.77**	**$3,074.77**	**$2,156.59**	**$14,199.20**	**$855.51**	**$528.54**	**$368.67**	**$367.22**	**$364.84**	**$493.84**	**$2,978.63**	**$17,177.83**
347	**DIFFERENCE:**																
348	**Total Bill**		**$29.14**	**$44.48**	**$57.48**	**$66.85**	**$61.46**	**$44.27**	**$303.68**	**$28.14**	**$17.29**	**$12.00**	**$11.95**	**$11.88**	**$16.13**	**$97.40**	**$401.07**
349	% Change		**2.42%**	**2.34%**	**2.30%**	**1.99%**	**2.00%**	**2.05%**	**2.14%**	**3.29%**	**3.27%**	**3.26%**	**3.26%**	**3.26%**	**3.27%**	**3.27%**	**2.33%**
351	**Base Rate**		$17.11	$23.38	$28.57	$32.31	$30.16	$23.30	$154.84	$15.34	$11.00	$8.56	$8.54	$8.50	$10.54	$62.47	$217.31
352	% Change		3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
354	**COG & LDAC**		$12.03	$21.09	$28.91	$34.54	$31.30	$20.97	$148.84	$12.81	$6.28	$3.44	$3.42	$3.38	$5.59	$34.92	$183.76
355	% Change		1.80%	1.80%	1.80%	1.47%	1.47%	1.47%	1.59%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	1.77%

356 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

357 **Commercial/Industrial - High Annual Use, High Winter Use (G-43)**

358 **PROPOSED** — **Total**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	2017/18
359																	
360	**average Usage (Therms)**		6,416	10,639	17,250	12,674	15,438	8,821	71,237	6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
361																	
362	**Winter:**																
363	Cust. Chg	$710.21	$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	$0.00								
365	Tailblock	$0.2528	$1,621.73	$2,689.32	$4,360.38	$3,203.65	$3,902.36	$2,229.79	$18,007.24								
366	HB Threshold	-															
367																	
368	**Summer:**																
369	Cust. Chg	$710.21								$710.21	$710.21	$710.21	$710.21	$710.21	$710.21	$4,261.29	$8,522.57
370	Headblock	$0.1156								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
371	Tailblock	$0.1156								$789.72	$321.72	$121.48	$274.88	$157.74	$189.29	$1,854.83	$19,862.07
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	$1,499.93	$1,031.93	$831.69	$985.10	$867.96	$899.50	$6,116.11	$28,384.64
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)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6498
380	COG amount - Summer									$2,107.68	$858.63	$324.21	$733.64	$420.99	$505.20	$4,950.34	$56,715.67
381																	
382	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$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	$548.07	$223.27	$84.31	$190.77	$109.47	$131.37	$1,287.27	$7,000.12
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**	**$4,155.69**	**$2,113.83**	**$1,240.21**	**$1,909.51**	**$1,398.42**	**$1,536.07**	**$12,353.73**	**$92,100.44**
386																	

387 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

388 **Commercial/Industrial - High Annual Use, High Winter Use (G-43)**

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
389	**CURRENT**																
391	**average Usage (Therms)**		6,416	10,639	17,250	12,674	15,438	8,821	71,237	6,834	2,784	1,051	2,379	1,365	1,638	16,052	87,288
392																	
393	**Winter:**																
394	Cust. Chg	$688.20	$688.20	$688.20	$688.20	$688.20	$688.20	$688.20	$4,129.20								
395	Headblock	$0.2449	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
396	Tailblock	$0.2449	$1,571.18	$2,605.49	$4,224.45	$3,103.78	$3,780.71	$2,160.28	$17,445.88								
397	HB Threshold	-															
398																	
399	**Summer:**																
400	Cust. Chg	$688.20								$688.20	$688.20	$688.20	$688.20	$688.20	$688.20	$4,129.20	$8,258.40
401	Headblock	$0.1120								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
402	Tailblock	$0.1120								$765.43	$311.82	$117.74	$266.43	$152.89	$183.47	$1,797.79	$19,243.67
403	HB Threshold	-															
404																	
405	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	$1,453.63	$1,000.02	$805.94	$954.63	$841.09	$871.67	$5,926.99	$27,502.07
406																	
407	COG Rate - (Winter)		$0.6433	$0.6433	$0.6433	$0.8041	$0.8041	$0.8041	$0.7267								
408	COG amount - Winter		$4,127.15	$6,844.06	$11,096.72	$10,190.88	$12,413.50	$7,093.02	$51,765.33								
409																	
410	COG Rate - (Summer)									$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.3084	$0.6498
411	COG amount - Summer									$2,107.68	$858.63	$324.21	$733.64	$420.99	$505.20	$4,950.34	$56,715.67
412																	
413	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674
414	LDAC amount		$432.41	$717.07	$1,162.63	$854.20	$1,040.50	$594.54	$4,801.36	$460.63	$187.65	$70.86	$160.33	$92.01	$110.41	$1,081.88	$5,883.24
415																	
416	**Total Bill**		**$6,818.94**	**$10,854.81**	**$17,172.00**	**$14,837.07**	**$17,922.91**	**$10,536.03**	**$78,141.76**	**$4,021.94**	**$2,046.30**	**$1,201.01**	**$1,848.60**	**$1,354.09**	**$1,487.27**	**$11,959.22**	**$90,100.98**
417																	
418	**DIFFERENCE:**																
419	**Total Bill**		**$154.66**	**$241.98**	**$378.66**	**$284.05**	**$341.20**	**$204.39**	**$1,604.94**	**$133.75**	**$67.53**	**$39.20**	**$60.91**	**$44.33**	**$48.80**	**$394.51**	**$1,999.46**
420	% Change		**2.27%**	**2.23%**	**2.21%**	**1.91%**	**1.90%**	**1.94%**	**2.05%**	**3.33%**	**3.30%**	**3.26%**	**3.29%**	**3.27%**	**3.28%**	**3.30%**	**2.22%**
421																	
422	**Base Rate**		$72.57	$105.85	$157.95	$121.89	$143.67	$91.53	$693.45	$46.30	$31.91	$25.75	$30.47	$26.87	$27.84	$189.12	$882.57
423	% Change		3.21%	3.21%	3.22%	3.21%	3.21%	3.21%	3.21%	3.19%	3.19%	3.20%	3.19%	3.19%	3.19%	3.19%	3.21%
424																	
425	**COG & LDAC**		$82.09	$136.13	$220.72	$162.16	$197.53	$112.87	$911.50	$87.45	$35.62	$13.45	$30.44	$17.47	$20.96	$205.39	$1,116.88
426	% Change		1.80%	1.80%	1.80%	1.47%	1.47%	1.47%	1.61%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	1.78%

427 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

428 **Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
429	**PROPOSED**																
430																	

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

Line No																	
431	**average Usage (Therms)**		174	237	290	343	331	246	1,621	186	151	125	119	119	134	834	2,455
432																	
433	**Winter:**																
434	Cust. Chg	$55.16	$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	$27.26	$163.58								
436	Tailblock	$0.1772	$13.09	$24.24	$33.58	$43.08	$40.90	$25.95	$180.84								
437	HB Threshold	100															
438																	
439	**Summer:**																
440	Cust. Chg	$55.16								$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99	$661.97
441	Headblock	$0.2726								$27.26	$27.26	$27.26	$27.26	$27.26	$27.26	$163.58	$327.15
442	Tailblock	$0.1772								$15.19	$9.06	$4.46	$3.44	$3.37	$5.95	$41.48	$222.32
443	HB Threshold	100															
444																	
445	Total Base Rate Amount		$95.52	$106.67	$116.01	$125.50	$123.32	$108.38	$675.41	$97.61	$91.49	$86.89	$85.87	$85.80	$88.38	$536.04	$1,211.45
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)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6063
451	COG amount - Summer									$61.27	$49.86	$41.30	$39.39	$39.28	$44.08	$275.18	$1,488.42
452																	
453	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$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	$14.89	$12.12	$10.04	$9.58	$9.55	$10.71	$66.89	$196.88
455																	
456	**Total Bill**		**$223.55**	**$281.04**	**$329.20**	**$433.41**	**$421.16**	**$330.28**	**$2,018.63**	**$173.78**	**$153.47**	**$138.24**	**$134.84**	**$134.62**	**$143.17**	**$878.11**	**$2,896.74**
457																	
458	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
459	**Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
460	**CURRENT**																
461			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
462	**average Usage (Therms)**		174	237	290	343	331	246	1,621	186	151	125	119	119	134	834	2,455
463																	
464	**Winter:**																
465	Cust. Chg	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70								
466	Headblock	$0.2642	$26.42	$26.42	$26.42	$26.42	$26.42	$26.42	$158.52								
467	Tailblock	$0.1717	$12.69	$23.50	$32.55	$41.75	$39.64	$25.15	$175.28								
468	HB Threshold	100															
469																	
470	**Summer:**																
471	Cust. Chg	$53.45								$53.45	$53.45	$53.45	$53.45	$53.45	$53.45	$320.70	$641.40
472	Headblock	$0.2642								$26.42	$26.42	$26.42	$26.42	$26.42	$26.42	$158.52	$317.04
473	Tailblock	$0.1717								$14.72	$8.78	$4.33	$3.33	$3.27	$5.77	$40.20	$215.48
474	HB Threshold	100															
475																	
476	Total Base Rate Amount		$92.56	$103.37	$112.42	$121.62	$119.51	$105.02	$654.50	$94.59	$88.65	$84.20	$83.20	$83.14	$85.64	$519.42	$1,173.92
477																	
478	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7485								
479	COG amount - Winter		$114.08	$155.38	$189.96	$280.39	$271.30	$202.13	$1,213.24								
480																	
481	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6063
482	COG amount - Summer									$61.27	$49.86	$41.30	$39.39	$39.28	$44.08	$275.18	$1,488.42
483																	
484	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674
485	LDAC amount		$11.72	$15.96	$19.52	$23.13	$22.30	$16.61	$109.24	$12.52	$10.19	$8.44	$8.05	$8.02	$9.00	$56.22	$165.47
486																	
487	**Total Bill**		**$218.36**	**$274.71**	**$321.90**	**$425.14**	**$413.11**	**$323.77**	**$1,976.98**	**$168.38**	**$148.70**	**$133.94**	**$130.65**	**$130.44**	**$138.72**	**$850.82**	**$2,827.80**
488																	
489	**DIFFERENCE:**																
490	**Total Bill**		**$5.19**	**$6.33**	**$7.30**	**$8.27**	**$8.05**	**$6.51**	**$41.65**	**$5.40**	**$4.77**	**$4.30**	**$4.19**	**$4.18**	**$4.45**	**$27.29**	**$68.94**
491	% Change		**2.37%**	**2.31%**	**2.27%**	**1.95%**	**1.95%**	**2.01%**	**2.11%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**2.44%**
492																	
493	**Base Rate**		$2.96	$3.30	$3.59	$3.88	$3.82	$3.36	$20.91	$3.02	$2.84	$2.69	$2.66	$2.66	$2.74	$16.62	$37.53
494	% Change		3.20%	3.20%	3.19%	3.19%	3.19%	3.20%	3.19%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
495																	
496	**COG & LDAC**		$2.23	$3.03	$3.71	$4.39	$4.23	$3.15	$20.74	$2.38	$1.93	$1.60	$1.53	$1.52	$1.71	$10.67	$31.41
497	% Change		1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.57%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.90%

498	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
499	**Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**																
500	**PROPOSED**																
501			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
502	**average Usage (Therms)**		1,158	1,463	1,820	1,382	1,954	1,515	9,292	1,188	953	818	759	782	898	5,398	14,690

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

Line No																	
503																	
504	**Winter:**																
505	Cust. Chg	$165.49	$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	$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	$165.49	$165.49	$165.49	$165.49	$165.49	$992.96	$1,985.92
512	Headblock	$0.1696								$169.62	$161.70	$138.70	$128.82	$132.68	$152.28	$883.80	$2,288.23
513	Tailblock	$0.0964								$18.08	$0.00	$0.00	$0.00	$0.00	$0.00	$18.08	$531.35
514	HB Threshold	1,000															
515																	
516	Total Base Rate Amount		$424.15	$471.76	$527.40	$459.20	$548.31	$479.84	$2,910.66	$353.20	$327.19	$304.19	$294.31	$298.17	$317.78	$1,894.84	$4,805.50
517																	
518	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7412								
519	COG amount - Winter		$759.43	$959.72	$1,193.77	$1,129.58	$1,602.20	$1,242.11	$6,886.82								
520																	
521	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.5901
522	COG amount - Summer									$391.79	$314.48	$269.75	$250.54	$258.04	$296.18	$1,780.79	$8,667.61
523																	
524	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802
525	LDAC amount		$92.84	$117.33	$145.94	$110.86	$156.69	$121.48	$745.14	$95.24	$76.45	$65.57	$60.90	$62.73	$72.00	$432.89	$1,178.03
526																	
527	**Total Bill**		**$1,276.43**	**$1,548.81**	**$1,867.11**	**$1,699.65**	**$2,307.20**	**$1,843.43**	**$10,542.62**	**$840.23**	**$718.12**	**$639.52**	**$605.76**	**$618.94**	**$685.95**	**$4,108.53**	**$14,651.15**
528																	
529	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
530	**Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**																
531	**CURRENT**																**Total**
532			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
533	**average Usage (Therms)**		1,158	1,463	1,820	1,382	1,954	1,515	9,292	1,188	953	818	759	782	898	5,398	14,690
534																	
535	**Winter:**																
536	Cust. Chg	$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$962.16								
537	Headblock	$0.2268	$226.80	$226.80	$226.80	$226.80	$226.80	$226.80	$1,360.80								
538	Tailblock	$0.1511	$23.82	$69.96	$123.87	$57.78	$144.13	$77.78	$497.35								
539	HB Threshold	1,000															
540																	
541	**Summer:**																
542	Cust. Chg	$160.36								$160.36	$160.36	$160.36	$160.36	$160.36	$160.36	$962.16	$1,924.32
543	Headblock	$0.1644								$164.40	$156.72	$134.43	$124.85	$128.59	$147.60	$856.58	$2,217.38
544	Tailblock	$0.0934								$17.52	$0.00	$0.00	$0.00	$0.00	$0.00	$17.52	$514.87
545	HB Threshold	1,000															
546																	
547	Total Base Rate Amount		$410.98	$457.12	$511.03	$444.94	$531.29	$464.94	$2,820.31	$342.28	$317.08	$294.79	$285.21	$288.95	$307.96	$1,836.27	$4,656.58
548																	
549	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7412								
550	COG amount - Winter		$759.43	$959.72	$1,193.77	$1,129.58	$1,602.20	$1,242.11	$6,886.82								
551																	
552	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.5901
553	COG amount - Summer									$391.79	$314.48	$269.75	$250.54	$258.04	$296.18	$1,780.79	$8,667.61
554																	
555	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674
556	LDAC amount		$78.03	$98.61	$122.65	$93.18	$131.69	$102.10	$626.25	$80.04	$64.25	$55.11	$51.19	$52.72	$60.51	$363.82	$990.07
557																	
558	**Total Bill**		**$1,248.45**	**$1,515.45**	**$1,827.45**	**$1,667.70**	**$2,265.18**	**$1,809.15**	**$10,333.38**	**$814.12**	**$695.81**	**$619.65**	**$586.95**	**$599.71**	**$664.64**	**$3,980.88**	**$14,314.27**
559																	
560	**DIFFERENCE:**																
561	**Total Bill**		**$27.98**	**$33.36**	**$39.65**	**$31.94**	**$42.02**	**$34.28**	**$209.24**	**$26.11**	**$22.31**	**$19.87**	**$18.82**	**$19.23**	**$21.31**	**$127.64**	**$336.88**
562	% Change		**2.24%**	**2.20%**	**2.17%**	**1.92%**	**1.85%**	**1.89%**	**2.02%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**3.21%**	**2.35%**
563																	
564	**Base Rate**		$13.17	$14.64	$16.37	$14.25	$17.02	$14.89	$90.35	$10.92	$10.11	$9.40	$9.10	$9.22	$9.82	$58.57	$148.92
565	% Change		3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.19%	3.19%	3.19%	3.19%	3.19%	3.19%	3.19%	3.20%
566																	
567	**COG & LDAC**		$14.81	$18.72	$23.28	$17.69	$25.00	$19.38	$118.89	$15.20	$12.20	$10.46	$9.72	$10.01	$11.49	$69.07	$187.96
568	% Change		1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.58%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.95%

569	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
570	**Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**																
571	**PROPOSED**																**Total**
572			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
573	**average Usage (Therms)**		6,008	7,795	10,754	11,944	8,606	19,165	64,272	6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465
574																	

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

Line No																		
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	$730.90	$730.90	$730.90	$730.90	$730.90	$4,385.37	$8,770.74	
583	Headblock	$0.0785								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
584	Tailblock	$0.0785								$479.88	$335.16	$264.84	$187.25	$240.74	$312.30	$1,820.18	$12,333.58	
585	HB Threshold	-																
586																		
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	$1,210.78	$1,066.06	$995.74	$918.15	$971.64	$1,043.20	$6,205.55	$21,104.32	
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	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6436	
593	COG amount - Summer									$2,017.22	$1,408.88	$1,113.28	$787.13	$1,011.98	$1,312.80	$7,651.29	$56,292.24	
594																		
595	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$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	$5,154.30	$490.37	$342.48	$270.63	$191.34	$246.00	$319.13	$1,859.95	$7,014.25	
597																		
598	**Total Bill**		**$6,136.37**	**$7,744.35**	**$10,407.42**	**$13,402.27**	**$9,885.54**	**$21,118.06**	**$68,694.02**	**$3,718.37**	**$2,817.42**	**$2,379.64**	**$1,896.61**	**$2,229.62**	**$2,675.12**	**$15,716.79**	**$84,410.81**	
599																		
600	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
601	**Commercial/Industrial - High Annual Use, Load Factor Less Than 90% (G-53)**																	
602	**CURRENT**																	**Total**
603			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
604	**average Usage (Therms)**		6,008	7,795	10,754	11,944	8,606	19,165	64,272	6,115	4,271	3,375	2,386	3,068	3,979	23,193	87,465
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	$708.24	$708.24	$708.24	$708.24	$708.24	$4,249.44	$8,498.88	
614	Headblock	$0.0760								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
615	Tailblock	$0.0760								$464.71	$324.57	$256.47	$181.33	$233.13	$302.43	$1,762.65	$11,949.73	
616	HB Threshold	-																
617																		
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	$1,172.95	$1,032.81	$964.71	$889.57	$941.37	$1,010.67	$6,012.09	$20,448.61	
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	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6436	
624	COG amount - Summer									$2,017.22	$1,408.88	$1,113.28	$787.13	$1,011.98	$1,312.80	$7,651.29	$56,292.24	
625																		
626	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$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	$412.13	$287.84	$227.45	$160.81	$206.75	$268.21	$1,563.19	$5,895.11	
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**	**$3,602.31**	**$2,729.53**	**$2,305.44**	**$1,837.51**	**$2,160.11**	**$2,591.68**	**$15,226.57**	**$82,635.96**	
630																		
631	**DIFFERENCE:**																	
632	**Total Bill**		**$130.03**	**$161.97**	**$214.86**	**$236.13**	**$176.46**	**$365.18**	**$1,284.62**	**$116.06**	**$87.89**	**$74.21**	**$59.10**	**$69.51**	**$83.44**	**$490.22**	**$1,774.84**	
633	% Change		**2.16%**	**2.14%**	**2.11%**	**1.79%**	**1.82%**	**1.76%**	**1.91%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**2.15%**	
634																		
635	**Base Rate**		$53.16	$62.23	$77.26	$83.30	$66.35	$119.96	$462.25	$37.82	$33.25	$31.03	$28.57	$30.26	$32.53	$193.46	$655.71	
636	% Change		3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.22%	3.22%	3.22%	3.21%	3.21%	3.22%	3.22%	3.21%	
637																		
638	**COG & LDAC**		$76.87	$99.74	$137.61	$152.83	$110.11	$245.22	$822.38	$78.24	$54.64	$43.18	$30.53	$39.25	$50.92	$296.76	$1,119.14	
639	% Change		1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.55%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.80%	

640	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
641	**Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)**																	
642	**PROPOSED**																	
643			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
644	**average Usage (Therms)**		11,937	12,313	28,452	31,015	31,889	33,999	149,606	23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955
645																	
646	**Winter:**																

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

Line No																		
647	Cust. Chg	$730.90	$730.90	$730.90	$730.90	$730.90	$730.90	$730.90	$4,385.37									
648	Headblock	$0.0624	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00									
649	Tailblock	$0.0624	$744.83	$768.31	$1,775.34	$1,935.22	$1,989.77	$2,121.45	$9,334.91									
650	HB Threshold	-																
651																		
652	**Summer:**																	
653	Cust. Chg	$730.90								$730.90	$730.90	$730.90	$730.90	$730.90	$730.90	$4,385.37	$8,770.74	
654	Headblock	$0.0339								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
655	Tailblock	$0.0339								$792.60	$418.76	$243.79	$337.57	$341.68	$486.09	$2,620.49	$11,955.40	
656	HB Threshold	-																
657																		
658	Total Base Rate Amount		$1,475.73	$1,499.20	$2,506.23	$2,666.12	$2,720.66	$2,852.34	$13,720.29	$1,523.49	$1,149.65	$974.69	$1,068.46	$1,072.57	$1,216.98	$7,005.86	$20,726.15	
659																		
660	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7616									
661	COG amount - Winter		$7,830.72	$8,077.52	$18,664.84	$25,342.26	$26,149.04	$27,879.53	$113,943.89									
662																		
663	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6145	
664	COG amount - Summer									$7,718.02	$4,077.72	$2,373.98	$3,287.12	$3,327.14	$4,733.34	$25,517.30	$139,461.19	
665																		
666	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	
667	LDAC amount		$957.30	$987.47	$2,281.76	$2,487.25	$2,557.35	$2,726.59	$11,997.72	$1,876.17	$991.25	$577.09	$799.06	$808.79	$1,150.63	$6,202.99	$18,200.71	
668																		
669	**Total Bill**		**$10,263.74**	**$10,564.19**	**$23,452.83**	**$30,495.62**	**$31,427.05**	**$33,458.46**	**$139,661.90**	**$11,117.68**	**$6,218.63**	**$3,925.76**	**$5,154.65**	**$5,208.50**	**$7,100.95**	**$38,726.16**	**$178,388.05**	
670																		
671	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
672	**Commercial/Industrial - High Annual Use, Load Factor Greater Than 90% (G-54)**																	
673	**CURRENT**																	
674			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**	
675	**average Usage (Therms)**		11,937	12,313	28,452	31,015	31,889	33,999	149,606	23,395	12,360	7,196	9,964	10,085	14,348	77,349	226,955	
676																		
677	**Winter:**																	
678	Cust. Chg	$708.24	$708.24	$708.24	$708.24	$708.24	$708.24	$708.24	$4,249.44									
679	Headblock	$0.0605	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00									
680	Tailblock	$0.0605	$722.19	$744.95	$1,721.38	$1,876.40	$1,929.29	$2,056.97	$9,051.18									
681	HB Threshold	-																
682																		
683	**Summer:**																	
684	Cust. Chg	$708.24								$708.24	$708.24	$708.24	$708.24	$708.24	$708.24	$4,249.44	$8,498.88	
685	Headblock	$0.0328								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
686	Tailblock	$0.0328								$767.36	$405.42	$236.03	$326.82	$330.80	$470.61	$2,537.03	$11,588.21	
687	HB Threshold	-																
688																		
689	Total Base Rate Amount		$1,430.43	$1,453.19	$2,429.62	$2,584.64	$2,637.53	$2,765.21	$13,300.62	$1,475.60	$1,113.66	$944.27	$1,035.06	$1,039.04	$1,178.85	$6,786.47	$20,087.09	
690																		
691	COG Rate - (Winter)		$0.6560	$0.6560	$0.6560	$0.8171	$0.8200	$0.8200	$0.7616									
692	COG amount - Winter		$7,830.72	$8,077.52	$18,664.84	$25,342.26	$26,149.04	$27,879.53	$113,943.89									
693																		
694	COG Rate - (Summer)									$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.3299	$0.6145	
695	COG amount - Summer									$7,718.02	$4,077.72	$2,373.98	$3,287.12	$3,327.14	$4,733.34	$25,517.30	$139,461.19	
696																		
697	LDAC	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	
698	LDAC amount		$804.56	$829.92	$1,917.70	$2,090.40	$2,149.32	$2,291.56	$10,083.46	$1,576.82	$833.10	$485.01	$671.57	$679.75	$967.04	$5,213.30	$15,296.75	
699																		
700	**Total Bill**		**$10,065.71**	**$10,360.63**	**$23,012.15**	**$30,017.30**	**$30,935.89**	**$32,936.29**	**$137,327.97**	**$10,770.44**	**$6,024.48**	**$3,803.26**	**$4,993.75**	**$5,045.92**	**$6,879.23**	**$37,517.07**	**$174,845.04**	
701																		
702	**DIFFERENCE:**																	
703	**Total Bill**		**$198.03**	**$203.56**	**$440.68**	**$478.32**	**$491.17**	**$522.17**	**$2,333.93**	**$347.24**	**$194.15**	**$122.50**	**$160.90**	**$162.58**	**$221.72**	**$1,209.09**	**$3,543.01**	
704	% Change		**1.97%**	**1.96%**	**1.91%**	**1.59%**	**1.59%**	**1.59%**	**1.70%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**3.22%**	**2.03%**	
705																		
706	**Base Rate**		$45.29	$46.01	$76.62	$81.48	$83.14	$87.14	$419.67	$47.90	$35.99	$30.42	$33.41	$33.54	$38.14	$219.39	$639.06	
707	% Change		3.17%	3.17%	3.15%	3.15%	3.15%	3.15%	3.16%	3.25%	3.23%	3.22%	3.23%	3.23%	3.24%	3.23%	3.18%	
708																		
709	**COG & LDAC**		$152.74	$157.55	$364.06	$396.84	$408.03	$435.03	$1,914.26	$299.35	$158.16	$92.08	$127.49	$129.04	$183.58	$989.70	$2,903.96	
710	% Change		1.77%	1.77%	1.77%	1.45%	1.44%	1.44%	1.54%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	3.22%	1.88%	
711	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**								
712	**Keene Residential to EnergyNorth Residential Non-Heating (R1)**																	
713	**PROPOSED**																	
714			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**	
715	**average Usage (Therms)**		14	18	18	20	21	16	108	15	11	9	8	7	10	60	168	
716																		
717	**Winter:**																	
718	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28									

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

Line No																	
719	Headblock	$0.3706	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
720	Tailblock	$0.3706	$5.33	$6.75	$6.60	$7.52	$7.71	$6.10	$40.01								
721	HB Threshold	-															
722																	
723	**Summer:**																
724	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
725	Headblock	$0.3706								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
726	Tailblock	$0.3706								$5.58	$4.08	$3.25	$2.92	$2.60	$3.63	$22.06	$62.08
727	HB Threshold	-															
728																	
729	Total Base Rate Amount		$20.21	$21.63	$21.48	$22.40	$22.59	$20.98	$129.29	$20.46	$18.96	$18.13	$17.80	$17.48	$18.51	$111.34	$240.64
730																	
731	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4281								
732	COG amount - Winter		$18.04	$22.84	$23.18	$31.80	$32.58	$25.77	$154.20								
733																	
734	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7007	$1.1696
735	COG amount - Summer									$9.46	$6.92	$6.02	$6.12	$5.51	$7.70	$41.72	$195.92
736																	
737	LDAC	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984
738	LDAC amount		$1.42	$1.79	$1.75	$2.00	$2.05	$1.62	$10.62	$1.48	$1.08	$0.86	$0.78	$0.69	$0.96	$5.86	$16.48
739																	
740	**Total Bill**		**$39.67**	**$46.26**	**$46.42**	**$56.20**	**$57.21**	**$48.36**	**$294.12**	**$31.40**	**$26.97**	**$25.00**	**$24.69**	**$23.68**	**$27.18**	**$158.92**	**$453.04**
741																	
742	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
743	**Keene Residential to EnergyNorth Residential Non-Heating (R1)**																
744	**CURRENT**																**Total**
745			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
746	**average Usage (Therms)**		14	18	18	20	21	16	108	15	11	9	8	7	10	60	168
747																	
748	**Winter:**																
749	Cust. Chg	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00								
750	Block 1	$1.1522	$16.58	$21.00	$20.53	$23.39	$23.96	$18.95	$124.41								
751	Block 2	$0.9442	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
752	Block 3	$0.7946	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
753	BL1 Threshold	80															
754	BL2 Threshold	120															
755																	
756	**Summer:**																
757	Cust. Chg	$9.00								$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00	$108.00
758	Block 1	$1.1522								$17.35	$12.69	$10.09	$9.08	$8.08	$11.30	$68.59	$193.01
759	Block 2	$0.9442								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
760	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
761	BL1 Threshold	80															
762	BL2 Threshold	120															
763																	
764	Total Base Rate Amount		$25.58	$30.00	$29.53	$32.39	$32.96	$27.95	$178.41	$26.35	$21.69	$19.09	$18.08	$17.08	$20.30	$122.59	$301.01
765																	
766	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4281								
767	COG amount - Winter		$18.04	$22.84	$23.18	$31.80	$32.58	$25.77	$154.20								
768																	
769	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7007	$1.1696
770	COG amount - Summer									$9.46	$6.92	$6.02	$6.12	$5.51	$7.70	$41.72	$195.92
771																	
772	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
773	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
774																	
775	**Total Bill**		**$43.62**	**$52.83**	**$52.71**	**$64.18**	**$65.54**	**$53.72**	**$332.61**	**$35.81**	**$28.61**	**$25.11**	**$24.20**	**$22.59**	**$27.99**	**$164.31**	**$496.92**
776																	
777	**DIFFERENCE:**																
778	**Total Bill**		**($3.95)**	**($6.57)**	**($6.29)**	**($7.99)**	**($8.33)**	**($5.36)**	**($38.49)**	**($4.41)**	**($1.65)**	**($0.11)**	**$0.50**	**$1.09**	**($0.82)**	**($5.39)**	**($43.89)**
779	% Change		**-9.06%**	**-12.43%**	**-11.94%**	**-12.44%**	**-12.71%**	**-9.97%**	**-11.57%**	**-12.31%**	**-5.76%**	**-0.42%**	**2.05%**	**4.82%**	**-2.92%**	**-3.28%**	**-8.83%**
780																	
781	**Base Rate**		($5.37)	($8.36)	($8.05)	($9.98)	($10.38)	($6.98)	($49.12)	($5.89)	($2.73)	($0.97)	($0.28)	$0.40	($1.78)	($11.25)	($60.37)
782	% Change		-20.99%	-27.88%	-27.25%	-30.83%	-31.48%	-24.96%	-27.53%	-22.35%	-12.59%	-5.07%	-1.54%	2.33%	-8.79%	-9.18%	-20.06%
783																	
784	**COG & LDAC**		$1.42	$1.79	$1.75	$2.00	$2.05	$1.62	$10.62	$1.48	$1.08	$0.86	$0.78	$0.69	$0.96	$5.86	$16.48
785	% Change		7.85%	7.85%	7.56%	6.28%	6.28%	6.28%	6.89%	15.67%	15.67%	14.33%	12.67%	12.53%	12.53%	14.04%	8.41%

Line No																	
786	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
787	**Keene Residential to EnergyNorth Residential Heating (R3)**																
788	**PROPOSED**																**Total**
789			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**2017/18**
790	**average Usage (Therms)**		34	70	67	93	103	58	424	38	14	9	8	7	12	87	511

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

Line No																	
791																	
792	**Winter:**																
793	Cust. Chg	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28								
794	Headblock	$0.5450	$18.40	$37.93	$36.68	$50.72	$54.50	$31.63	$229.85								
795	Tailblock	$0.5450	$0.00	$0.00	$0.00	$0.00	$1.40	$0.00	$1.40								
796	HB Threshold	100															
797																	
798	**Summer:**																
799	Cust. Chg	$14.88								$14.88	$14.88	$14.88	$14.88	$14.88	$14.88	$89.28	$178.56
800	Headblock	$0.5450								$10.90	$7.68	$4.86	$4.17	$3.59	$6.44	$37.64	$267.49
801	Tailblock	$0.5450								$9.83	$0.00	$0.00	$0.00	$0.00	$0.00	$9.83	$11.23
802	HB Threshold	20															
803																	
804	Total Base Rate Amount		$33.28	$52.81	$51.56	$65.60	$70.77	$46.51	$320.52	$35.61	$22.56	$19.74	$19.05	$18.47	$21.32	$136.76	$457.28
805																	
806	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4481								
807	COG amount - Winter		$42.31	$87.22	$87.54	$145.80	$160.67	$90.93	$614.46								
808																	
809	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6803	$1.3173
810	COG amount - Summer									$23.90	$8.85	$6.12	$5.95	$5.18	$9.28	$59.27	$673.72
811																	
812	LDAC	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984	$0.0984
813	LDAC amount		$3.32	$6.85	$6.62	$9.16	$10.09	$5.71	$41.75	$3.74	$1.39	$0.88	$0.75	$0.65	$1.16	$8.57	$50.32
814																	
815	**Total Bill**		**$78.91**	**$146.87**	**$145.71**	**$220.56**	**$241.54**	**$143.15**	**$976.73**	**$63.25**	**$32.80**	**$26.73**	**$25.75**	**$24.30**	**$31.76**	**$204.59**	**$1,181.33**
816																	
817	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
818	**Keene Residential to EnergyNorth Residential Heating (R3)**																
819	**CURRENT**																
820			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
821	**average Usage (Therms)**		34	70	67	93	103	58	424	38	14	9	8	7	12	87	511
822																	
823	**Winter:**																
824	Cust. Chg	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00								
825	Block 1	$1.1522	$38.89	$80.18	$77.54	$92.18	$92.18	$66.87	$447.84								
826	Block 2	$0.9442	$0.00	$0.00	$0.00	$12.34	$21.30	$0.00	$33.64								
827	Block 3	$0.7946	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
828	BL1 Threshold	80															
829	BL2 Threshold	120															
830																	
831	**Summer:**																
832	Cust. Chg	$9.00								$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$54.00	$108.00
833	Block 1	$1.1522								$43.83	$16.24	$10.27	$8.82	$7.60	$13.61	$100.37	$548.21
834	Block 2	$0.9442								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$33.64
835	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
836	BL1 Threshold	80															
837	BL2 Threshold	120															
838																	
839	Total Base Rate Amount		$47.89	$89.18	$86.54	$113.51	$122.48	$75.87	$535.48	$52.83	$25.24	$19.27	$17.82	$16.60	$22.61	$154.37	$689.85
840																	
841	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4481								
842	COG amount - Winter		$42.31	$87.22	$87.54	$145.80	$160.67	$90.93	$614.46								
843																	
844	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6803	$1.3173
845	COG amount - Summer									$23.90	$8.85	$6.12	$5.95	$5.18	$9.28	$59.27	$673.72
846																	
847	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
848	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
849																	
850	**Total Bill**		**$90.20**	**$176.40**	**$174.08**	**$259.31**	**$283.15**	**$166.80**	**$1,149.94**	**$76.73**	**$34.09**	**$25.38**	**$23.77**	**$21.77**	**$31.89**	**$213.64**	**$1,363.58**
851																	
852	**DIFFERENCE:**																
853	**Total Bill**		**($11.30)**	**($29.53)**	**($28.36)**	**($38.76)**	**($41.61)**	**($23.65)**	**($173.21)**	**($13.48)**	**($1.29)**	**$1.35**	**$1.98**	**$2.52**	**($0.13)**	**($9.05)**	**($182.25)**
854	% Change		**-12.52%**	**-16.74%**	**-16.29%**	**-14.95%**	**-14.70%**	**-14.18%**	**-15.06%**	**-17.56%**	**-3.79%**	**5.31%**	**8.35%**	**11.60%**	**-0.41%**	**-4.23%**	**-13.37%**
855																	
856	**Base Rate**		($14.62)	($36.38)	($34.98)	($47.91)	($51.70)	($29.36)	($214.96)	($17.22)	($2.68)	$0.47	$1.23	$1.88	($1.29)	($17.62)	($232.57)
857	% Change		-30.52%	-40.79%	-40.42%	-42.21%	-42.21%	-38.70%	-40.14%	-32.59%	-10.61%	2.44%	6.90%	11.30%	-5.72%	-11.41%	-33.71%
858																	
859	**COG & LDAC**		$3.32	$6.85	$6.62	$9.16	$10.09	$5.71	$41.75	$3.74	$1.39	$0.88	$0.75	$0.65	$1.16	$8.57	$50.32
860	% Change		7.85%	7.85%	7.56%	6.28%	6.28%	6.28%	6.79%	15.67%	15.67%	14.33%	12.67%	12.53%	12.53%	14.46%	7.47%

861 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**
862 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)**

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

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
863	**PROPOSED**																
865	**average Usage (Therms)**		64	120	158	251	245	132	970	91	28	14	10	9	20	173	1,143
867	**Winter:**																
868	Cust. Chg	$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99								
869	Headblock	$0.4523	$28.79	$45.23	$45.23	$45.23	$45.23	$45.23	$254.93								
870	Tailblock	$0.3038	$0.00	$6.16	$17.67	$45.84	$44.11	$9.60	$123.38								
871	HB Threshold	100															
873	**Summer:**																
874	Cust. Chg	$55.16								$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99	$661.97
875	Headblock	$0.4523								$9.05	$9.05	$6.51	$4.54	$4.15	$9.05	$42.33	$297.27
876	Tailblock	$0.3038								$21.47	$2.52	$0.00	$0.00	$0.00	$0.08	$24.07	$147.45
877	HB Threshold	20															
879	Total Base Rate Amount		$83.95	$106.56	$118.06	$146.23	$144.50	$109.99	$709.30	$85.68	$66.73	$61.67	$59.71	$59.31	$64.29	$397.39	$1,106.69
881	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4638								
882	COG amount - Winter		$79.78	$150.76	$205.75	$393.07	$384.13	$206.15	$1,419.62								
884	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6683	$1.3435
885	COG amount - Summer									$56.95	$17.77	$9.88	$7.80	$7.20	$15.91	$115.51	$1,535.13
887	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802
888	LDAC amount		$5.10	$9.65	$12.68	$20.12	$19.66	$10.55	$77.77	$7.27	$2.27	$1.15	$0.81	$0.74	$1.63	$13.86	$91.63
890	**Total Bill**		**$168.84**	**$266.96**	**$336.49**	**$559.42**	**$548.29**	**$326.70**	**$2,206.70**	**$149.90**	**$86.77**	**$72.71**	**$68.31**	**$67.24**	**$81.83**	**$526.76**	**$2,733.45**

892 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

893 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, High Winter Use (G-41)**

Line No			Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
894	**CURRENT**																
896	**average Usage (Therms)**		64	120	158	251	245	132	970	91	28	14	10	9	20	173	1,143
898	**Winter:**																
899	Cust. Chg	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00								
900	Block 1	$1.1522	$73.34	$92.18	$92.18	$92.18	$92.18	$92.18	$534.22								
901	Block 2	$0.9442	$0.00	$38.04	$73.81	$113.30	$113.30	$48.71	$387.17								
902	Block 3	$0.7946	$0.00	$0.00	$0.00	$40.45	$35.91	$0.00	$76.36								
903	BL1 Threshold	80															
904	BL2 Threshold	120															
906	**Summer:**																
907	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
908	Block 1	$1.1522								$92.18	$32.60	$16.58	$11.57	$10.56	$23.35	$186.84	$721.06
909	Block 2	$0.9442								$10.08	$0.00	$0.00	$0.00	$0.00	$0.00	$10.08	$397.25
910	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$76.36
911	BL1 Threshold	80															
912	BL2 Threshold	120															
914	Total Base Rate Amount		$91.34	$148.22	$183.98	$263.93	$259.39	$158.89	$1,105.75	$120.26	$50.60	$34.58	$29.57	$28.56	$41.35	$304.92	$1,410.67
916	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4638								
917	COG amount - Winter		$79.78	$150.76	$205.75	$393.07	$384.13	$206.15	$1,419.62								
919	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6683	$1.3435
920	COG amount - Summer									$56.95	$17.77	$9.88	$7.80	$7.20	$15.91	$115.51	$1,535.13
922	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
923	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
925	**Total Bill**		**$171.12**	**$298.97**	**$389.73**	**$657.00**	**$643.52**	**$365.04**	**$2,525.38**	**$177.21**	**$68.37**	**$44.46**	**$37.37**	**$35.76**	**$57.26**	**$420.42**	**$2,945.80**
927	**DIFFERENCE:**																
928	**Total Bill**		**($2.28)**	**($32.01)**	**($53.23)**	**($97.57)**	**($95.23)**	**($38.35)**	**($318.68)**	**($27.30)**	**$18.40**	**$28.25**	**$30.94**	**$31.48**	**$24.57**	**$106.33**	**($212.35)**
929	% Change		**-1.33%**	**-10.71%**	**-13.66%**	**-14.85%**	**-14.80%**	**-10.50%**	**-12.62%**	**-15.41%**	**26.91%**	**63.54%**	**82.80%**	**88.05%**	**42.90%**	**25.29%**	**-7.21%**
931	**Base Rate**		($7.39)	($41.66)	($65.92)	($117.70)	($114.89)	($48.90)	($396.45)	($34.58)	$16.13	$27.09	$30.14	$30.75	$22.94	$92.47	($303.98)
932	% Change		-8.09%	-28.11%	-35.83%	-44.59%	-44.29%	-30.78%	-35.85%	-28.75%	31.88%	78.35%	101.92%	107.66%	55.48%	30.33%	-21.55%
934	**COG & LDAC**		$5.10	$9.65	$12.68	$20.12	$19.66	$10.55	$77.77	$7.27	$2.27	$1.15	$0.81	$0.74	$1.63	$13.86	$91.63
935	% Change		6.40%	6.40%	6.17%	5.12%	5.12%	5.12%	5.48%	12.77%	12.77%	11.68%	10.33%	10.21%	10.21%	12.00%	5.97%

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

Winter Season (Jan. - Apr., Nov. - Dec.) | **Summer Season (May - Oct.)**

Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, High Winter Use (G-42)

Line No	**PROPOSED**		Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Winter	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
940	**average Usage (Therms)**		1,086	1,629	2,089	2,903	2,860	1,797	12,363	1,432	746	754	43	377	621	3,971	16,334
942	**Winter:**																
943	Cust. Chg	$165.49	$165.49	$165.49	$165.49	$165.49	$165.49	$165.49	$992.96								
944	Headblock	$0.4113	$411.34	$411.34	$411.34	$411.34	$411.34	$411.34	$2,468.03								
945	Tailblock	$0.2740	$23.53	$172.30	$298.28	$521.34	$509.58	$218.42	$1,743.46								
946	HB Threshold	1,000															
948	**Summer:**																
949	Cust. Chg	$165.49								$165.49	$165.49	$165.49	$165.49	$165.49	$165.49	$992.96	$1,985.92
950	Headblock	$0.4113								$164.54	$164.54	$164.54	$17.52	$154.88	$164.54	$830.54	$3,298.57
951	Tailblock	$0.2740								$282.78	$94.79	$96.93	$0.00	$0.00	$60.42	$534.92	$2,278.38
952	HB Threshold	400															
954	Total Base Rate Amount		$600.36	$749.13	$875.11	$1,098.18	$1,086.41	$795.25	$5,204.45	$612.81	$424.82	$426.96	$183.01	$320.38	$390.45	$2,358.42	$7,562.87
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								
959	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6802	$1.2650
960	COG amount - Summer									$899.47	$468.53	$517.54	$33.07	$295.62	$487.17	$2,701.39	$20,663.66
962	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802
963	LDAC amount		$87.08	$130.62	$167.50	$232.79	$229.34	$144.12	$991.46	$114.84	$59.82	$60.45	$3.41	$30.20	$49.76	$318.49	$1,309.95
965	**Total Bill**		**$2,048.38**	**$2,921.18**	**$3,759.50**	**$5,878.39**	**$5,795.92**	**$3,754.81**	**$24,158.17**	**$1,627.13**	**$953.17**	**$1,004.95**	**$219.49**	**$646.19**	**$927.38**	**$5,378.30**	**$29,536.47**

Winter Season (Jan. - Apr., Nov. - Dec.) | **Summer Season (May - Oct.)**

Keene Commercial/Industrial to EnergyNorth 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	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Summer	Total 2017/18
971	**average Usage (Therms)**		1,086	1,629	2,089	2,903	2,860	1,797	12,363	1,432	746	754	43	377	621	3,971	16,334
973	**Winter:**																
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															
981	**Summer:**																
982	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
983	Block 1	$1.1522								$92.18	$92.18	$92.18	$49.06	$92.18	$92.18	$509.94	$1,063.00
984	Block 2	$0.9442								$113.30	$113.30	$113.30	$0.00	$113.30	$113.30	$566.52	$1,246.34
985	Block 3	$0.7946								$978.99	$433.81	$440.03	$0.00	$140.27	$334.14	$2,327.24	$11,197.39
986	BL1 Threshold	80															
987	BL2 Threshold	120															
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	$1,202.47	$657.29	$663.51	$67.06	$363.75	$557.62	$3,511.70	$13,722.74
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								
994	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.6802	$1.2650
995	COG amount - Summer									$899.47	$468.53	$517.54	$33.07	$295.62	$487.17	$2,701.39	$20,663.66
997	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
998	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000	**Total Bill**		**$2,288.34**	**$3,400.25**	**$4,441.07**	**$6,918.50**	**$6,817.12**	**$4,308.02**	**$28,173.30**	**$2,101.94**	**$1,125.81**	**$1,181.05**	**$100.13**	**$659.37**	**$1,044.79**	**$6,213.09**	**$34,386.39**
1002	**DIFFERENCE:**																
1003	**Total Bill**		**($239.96)**	**($479.08)**	**($681.57)**	**($1,040.11)**	**($1,021.20)**	**($553.21)**	**($4,015.13)**	**($474.82)**	**($172.65)**	**($176.10)**	**$119.36**	**($13.18)**	**($117.41)**	**($834.79)**	**($4,849.92)**
1004	% Change		**-10.49%**	**-14.09%**	**-15.35%**	**-15.03%**	**-14.98%**	**-12.84%**	**-14.25%**	**-22.59%**	**-15.34%**	**-14.91%**	**119.21%**	**-2.00%**	**-11.24%**	**-13.44%**	**-14.10%**
1006	**Base Rate**		($327.04)	($609.70)	($849.07)	($1,272.90)	($1,250.55)	($697.33)	($5,006.59)	($589.66)	($232.47)	($236.55)	$115.95	($43.38)	($167.17)	($1,153.28)	($6,159.87)
1007	% Change		-35.26%	-44.87%	-49.24%	-53.68%	-53.51%	-46.72%	-49.03%	-49.04%	-35.37%	-35.65%	172.89%	-11.92%	-29.98%	-32.84%	-44.89%
1009	**COG & LDAC**		$87.08	$130.62	$167.50	$232.79	$229.34	$144.12	$991.46	$114.84	$59.82	$60.45	$3.41	$30.20	$49.76	$318.49	$1,309.95

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

Line No																
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%
1011	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
1012	**Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
1013	**PROPOSED**																
1014			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
1015	**average Usage (Therms)**		143	101	140	178	179	138	878	137	109	97	98	90	105	635	1,513
1016																	
1017	**Winter:**																
1018	Cust. Chg	$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99								
1019	Headblock	$0.2726	$27.26	$27.26	$27.26	$27.26	$27.26	$27.26	$163.58								
1020	Tailblock	$0.1772	$7.61	$0.22	$7.00	$13.75	$13.93	$6.80	$49.30								
1021	HB Threshold	100															
1022																	
1023	**Summer:**																
1024	Cust. Chg	$55.16								$55.16	$55.16	$55.16	$55.16	$55.16	$55.16	$330.99	$661.97
1025	Headblock	$0.2726								$27.26	$27.26	$26.43	$26.79	$24.53	$27.26	$159.54	$323.12
1026	Tailblock	$0.1772								$6.49	$1.57	$0.00	$0.00	$0.00	$0.80	$8.85	$58.15
1027	HB Threshold	100															
1028																	
1029	Total Base Rate Amount		$90.04	$82.64	$89.43	$96.17	$96.35	$89.23	$543.87	$88.92	$83.99	$81.60	$81.96	$79.69	$83.23	$499.38	$1,043.25
1030																	
1031	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4373								
1032	COG amount - Winter		$179.18	$126.85	$181.48	$278.23	$279.81	$216.82	$1,262.36								
1033																	
1034	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7081	$1.1312
1035	COG amount - Summer									$85.81	$68.37	$66.57	$76.32	$70.63	$82.05	$449.75	$1,712.11
1036																	
1037	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802
1038	LDAC amount		$11.47	$8.12	$11.19	$14.24	$14.32	$11.10	$70.44	$10.96	$8.73	$7.78	$7.88	$7.21	$8.38	$50.94	$121.37
1039																	
1040	**Total Bill**		**$280.68**	**$217.61**	**$282.09**	**$388.65**	**$390.48**	**$317.15**	**$1,876.66**	**$185.69**	**$161.09**	**$155.94**	**$166.16**	**$157.53**	**$173.65**	**$1,000.07**	**$2,876.73**
1041																	
1042	**Winter Season (Jan. - Apr., Nov. - Dec.)**									**Summer Season (May - Oct.)**							
1043	**Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Low Annual Use, Low Winter Use (G-51)**																
1044	**CURRENT**																
1045			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
1046	**average Usage (Therms)**		143	101	140	178	179	138	878	137	109	97	98	90	105	635	1,513
1047																	
1048	**Winter:**																
1049	Cust. Chg	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00								
1050	Block 1	$1.1522	$92.18	$92.18	$92.18	$92.18	$92.18	$92.18	$553.06								
1051	Block 2	$0.9442	$59.45	$20.03	$56.19	$92.15	$93.10	$55.14	$376.07								
1052	Block 3	$0.7946	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00								
1053	BL1 Threshold	80															
1054	BL2 Threshold	120															
1055																	
1056	**Summer:**																
1057	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
1058	Block 1	$1.1522								$92.18	$92.18	$92.18	$92.18	$92.18	$92.18	$553.06	$1,106.11
1059	Block 2	$0.9442								$53.46	$27.23	$16.01	$17.26	$9.41	$23.14	$146.51	$522.58
1060	Block 3	$0.7946								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1061	BL1 Threshold	80															
1062	BL2 Threshold	120															
1063																	
1064	Total Base Rate Amount		$169.63	$130.21	$166.37	$202.33	$203.28	$165.32	$1,037.13	$163.64	$137.41	$126.19	$127.44	$119.58	$133.31	$807.57	$1,844.70
1065																	
1066	COG Rate - (Winter)		$1.2533	$1.2533	$1.3008	$1.5666	$1.5666	$1.5666	$1.4373								
1067	COG amount - Winter		$179.18	$126.85	$181.48	$278.23	$279.81	$216.82	$1,262.36								
1068																	
1069	COG Rate - (Summer)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7081	$1.1312
1070	COG amount - Summer									$85.81	$68.37	$66.57	$76.32	$70.63	$82.05	$449.75	$1,712.11
1071																	
1072	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
1073	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1074																	
1075	**Total Bill**		**$348.80**	**$257.06**	**$347.84**	**$480.56**	**$483.09**	**$382.14**	**$2,299.49**	**$249.45**	**$205.78**	**$192.75**	**$203.76**	**$190.21**	**$215.36**	**$1,257.31**	**$3,556.80**
1076																	
1077	**DIFFERENCE:**																
1078	**Total Bill**		**($68.12)**	**($39.45)**	**($65.75)**	**($91.91)**	**($92.60)**	**($64.99)**	**($422.83)**	**($63.77)**	**($44.69)**	**($36.81)**	**($37.60)**	**($32.68)**	**($41.71)**	**($257.25)**	**($680.08)**
1079	% Change		**-15.53%**	**-15.35%**	**-18.90%**	**-19.13%**	**-19.17%**	**-17.01%**	**-18.39%**	**-25.56%**	**-21.72%**	**-19.10%**	**-18.45%**	**-17.18%**	**-19.37%**	**-20.46%**	**-19.12%**
1080																	
1081	**Base Rate**		($79.59)	($47.56)	($76.94)	($106.16)	($106.93)	($76.09)	($493.26)	($74.73)	($53.42)	($44.59)	($45.48)	($39.89)	($50.09)	($308.19)	($801.45)

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

Line No																	
1082	% Change		-46.92%	-36.53%	-46.25%	-52.47%	-52.60%	-46.03%	-47.56%	-45.66%	-38.87%	-35.34%	-35.69%	-33.36%	-37.57%	-38.16%	-43.45%
1083																	
1084	**COG & LDAC**		$11.47	$8.12	$11.19	$14.24	$14.32	$11.10	$70.44	$10.96	$8.73	$7.78	$7.88	$7.21	$8.38	$50.94	$121.37
1085	% Change		6.40%	6.40%	6.17%	5.12%	5.12%	5.12%	5.58%	12.77%	12.77%	11.68%	10.33%	10.21%	10.21%	11.33%	7.09%

1086 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

1087 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

1088	**PROPOSED**																
1089			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
1090	**average Usage (Therms)**		1,738	1,988	2,323	2,764	2,724	1,985	13,521	1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
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								$165.49	$165.49	$165.49	$165.49	$165.49	$165.49	$992.96	$1,985.92
1100	Headblock	$0.1696								$169.62	$169.62	$169.62	$169.62	$169.62	$169.62	$1,017.74	$2,422.17
1101	Tailblock	$0.0964								$74.91	$30.65	$19.18	$29.62	$12.21	$43.08	$209.65	$1,382.46
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	$410.03	$365.77	$354.29	$364.73	$347.33	$378.20	$2,220.35	$5,790.56
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)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7099	$1.1615
1110	COG amount - Summer									$1,116.26	$827.84	$823.20	$1,015.22	$884.56	$1,136.02	$5,803.09	$25,200.77
1111																	
1112	LDAC	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$0.0802	$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	$142.52	$105.70	$96.15	$104.84	$90.35	$116.04	$655.60	$1,739.94
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**	**$1,668.81**	**$1,299.31**	**$1,273.64**	**$1,484.79**	**$1,322.24**	**$1,630.26**	**$8,679.05**	**$32,731.27**

1116

1117 **Winter Season (Jan. - Apr., Nov. - Dec.)** — **Summer Season (May - Oct.)**

1118 **Keene Commercial/Industrial to EnergyNorth Commercial/Industrial - Medium Annual Use, Low Winter Use (G-52)**

1119	**CURRENT**																
1120			**Nov-17**	**Dec-17**	**Jan-18**	**Feb-18**	**Mar-18**	**Apr-18**	**Winter**	**May-18**	**Jun-18**	**Jul-18**	**Aug-18**	**Sep-18**	**Oct-18**	**Summer**	**Total 2017/18**
1121	**average Usage (Therms)**		1,738	1,988	2,323	2,764	2,724	1,985	13,521	1,777	1,318	1,199	1,307	1,127	1,447	8,175	21,696
1122																	
1123	**Winter:**																
1124	Cust. Chg	$18.00	$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	$92.18	$553.06								
1126	Block 2	$0.9442	$113.30	$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	$1,418.01	$9,790.41								
1128	BL1 Threshold	80															
1129	BL2 Threshold	120															
1130																	
1131	**Summer:**																
1132	Cust. Chg	$18.00								$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$108.00	$216.00
1133	Block 1	$1.1522								$92.18	$92.18	$92.18	$92.18	$92.18	$92.18	$553.06	$1,106.11
1134	Block 2	$0.9442								$113.30	$113.30	$113.30	$113.30	$113.30	$113.30	$679.82	$1,359.65
1135	Block 3	$0.7946								$1,253.24	$888.37	$793.76	$879.83	$736.34	$990.85	$5,542.39	$15,332.80
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	$1,476.72	$1,111.85	$1,017.24	$1,103.31	$959.82	$1,214.33	$6,883.27	$18,014.56
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)									$0.6281	$0.6281	$0.6866	$0.7766	$0.7851	$0.7851	$0.7099	$1.1615
1145	COG amount - Summer									$1,116.26	$827.84	$823.20	$1,015.22	$884.56	$1,136.02	$5,803.09	$25,200.77
1146																	
1147	LDAC	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
1148	LDAC amount		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
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**	**$2,592.98**	**$1,939.69**	**$1,840.44**	**$2,118.52**	**$1,844.38**	**$2,350.35**	**$12,686.37**	**$43,215.33**
1151																	
1152	**DIFFERENCE:**																
1153	**Total Bill**		**($791.43)**	**($931.08)**	**($1,118.05)**	**($1,364.66)**	**($1,342.28)**	**($929.24)**	**($6,476.74)**	**($924.17)**	**($640.38)**	**($566.80)**	**($633.74)**	**($522.14)**	**($720.09)**	**($4,007.32)**	**($10,484.06)**

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

Line No																
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; hgp@PeachandAssociatesLLC.onmicrosoft.com; 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

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From: Dexter, Paul <Paul.B.Dexter@energy.nh.gov>
Sent: Wednesday, April 5, 2023 2:33 PM
To: Michael Sheehan <Michael.Sheehan@libertyutilities.com>; Deen Arif, Faisal <Faisal.DeenArif@energy.nh.gov>; Mark Thompson <mark@forecon.com>; Hugh Peach <hgp@PeachandAssociatesLLC.onmicrosoft.com>; Cheryl Kimball <ckimball@keeganwerlin.com>; Kevin F. Penders <kpenders@keeganwerlin.com>; Steven Mullen <Steven.Mullen@libertyutilities.com>; David Simek <David.Simek@libertyutilities.com>; Erica Menard <Erica.Menard@libertyutilities.com>; Kreis, Donald <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

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From: Michael Sheehan <Michael.Sheehan@libertyutilities.com>
Sent: Tuesday, April 4, 2023 3:05 PM
To: Dexter, Paul <Paul.B.Dexter@energy.nh.gov>; Deen Arif, Faisal <Faisal.DeenArif@energy.nh.gov>; Mark Thompson <mark@forecon.com>; Hugh Peach <hgp@PeachandAssociatesLLC.onmicrosoft.com>; Cheryl Kimball <ckimball@keeganwerlin.com>; Kevin F. Penders <kpenders@keeganwerlin.com>; Steven Mullen <Steven.Mullen@libertyutilities.com>; David Simek <David.Simek@libertyutilities.com>; Erica Menard <Erica.Menard@libertyutilities.com>; Kreis, Donald <Donald.M.Kreis@oca.nh.gov>
Subject: RE: 22-041 Liberty - RDAF

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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

-----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

Account	Description	Amount	Source
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
	Distribution Revenue at Present Rates	**71,562,525**	**Permanent Revenue Requirement Model, Bates 039 Line 23**
	Proposed Increase	13,749,361	
	System Total Proposed Revenue (minus commodity)	**85,311,886**	**Permanent Revenue Requirement Model, Bates 039 Line 27**

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
	Delivery Revenue Requirement	**84,038,599**	**Permanent FCOS, Bates 174 Line 25**

Rate Model

	Delivery Revenue Requirement	**84,038,599**	**Permanent RATES-5, Bates 234 Line 38**

EnergyNorth (including Keene)
Docket No. DG 17-048
Final Analysis

Account	Description	Amount	Source
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
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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
	Distribution Revenue at Present Rates	**72,485,472**	
	Proposed Increase	8,060,117	
	System Total Proposed Revenue (minus commodity)	**80,545,589**	
	Minus Tax Reduction	(2,685,870)	
	Exhibit 90	**77,859,719**	

EnergyNorth (including Keene)
Docket No. DG 17-048
Known and Measurable Adjustments

Adjustments to Operating Revenue	Original Filing	Final Amount	Source
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	
	$ 377,713	$ 1,471,964	

Journal Entry	Series	TRX Date	Company	Account Number	Account Description	Class	Debit Amount	Credit Amount	Net	Description	Reference	Originating Master ID	Originating Master Name	Originating Document Number	Originating Journal Entry	Originating Source	Document Status	Source Document	Batch Source	Originating TRX Source	Originating Posted Date	Last User	User Who Posted
468094	Financial	1/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	8,067,279.02	(8,067,279.02)	Unbilled Commodity Dec	Unbilled Commodity Dec				0	8840-ACCRREV	History	GI		GLRX00030440	1/7/2016	SBILLECI	MCARROZZILLA
486065	Financial	1/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	8,709,543.69	-	8,709,543.69	Gas Supply Collections	Gas Supply Collections				0	8840-GAS SUPPLY	History	GI		GLTRX00040392	2/4/2016	SBILLECI	MCARROZZILLA
486069	Financial	1/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	187,517.16	(187,517.16)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00040394	2/4/2016	SBILLECI	MCARROZZILLA
486840	Financial	1/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	10,214,459.07	-	10,214,459.07	unbilled Commodity	unbilled Commodity				0	8840-ACCRDERV	History	GI		GLTRX00040456	2/5/2016	SBILLECI	MCARROZZILLA
486842	Financial	1/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	12,232,228.84	(12,232,228.84)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00040457	2/5/2016	SBILLECI	MCARROZZILLA
486840	Financial	2/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	10,214,459.07	(10,214,459.07)	Unbilled Commodity	Unbilled Commodity				0	8840-ACCRDERV	History	GI		GLRX00040456	2/5/2016	SBILLECI	MCARROZZILLA
503183	Financial	2/29/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	215,040.39	(215,040.39)	Low Income Discount	Low Income Discount				0	8840-LOW INC	History	GI		GLTRX00041422	3/4/2016	SBILLECI	MCARROZZILLA
503184	Financial	2/29/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	8,659,225.48	-	8,659,225.48	Gas Supply Collections	Gas Supply Collections				0	8840-GAS SUPPLY	History	GI		GLTRX00041428	3/4/2016	SBILLECI	MCARROZZILLA
503187	Financial	2/29/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	6,050,039.27	-	6,050,039.27	Unbilled Commodity cost	Unbilled Commodity cost				0	8840-ACCD REV	History	GI		GLTRX00041446	3/4/2016	SBILLECI	MCARROZZILLA
503444	Financial	2/29/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	10,271,649.72	(10,271,649.72)	Gas Deferral February	Gas Deferral February				0	8840-GAS DEFERR	History	GI		GLTRX00041458	3/4/2016	SBILLECI	MCARROZZILLA
504458	Financial	2/29/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	4,635,109.40	-	4,635,109.40	Commodity - Unbilled re	Commodity - Unbilled re				0	8840-ACCRD REVE	History	GI		GLTRX00041513	3/7/2016	SBILLECI	MCARROZZILLA
504460	Financial	2/29/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	6,050,039.27	(6,050,039.27)	Back Out Journal Entry SE	Back Out Journal Entry SE				0	8840-ACCRD REVE	History	GI		GLTRX00041513	3/7/2016	SBILLECI	MCARROZZILLA
503187	Financial	3/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	6,050,039.27	(6,050,039.27)	Unbilled Commodity cost	Unbilled Commodity cost				0	8840-ACCD REV	History	GI		GLRX00041446	3/4/2016	SBILLECI	MCARROZZILLA
504458	Financial	3/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	4,635,109.40	(4,635,109.40)	Commodity - Unbilled re	Commodity - Unbilled re				0	8840-ACCRD REVE	History	GI		GLRX00041513	3/7/2016	SBILLECI	MCARROZZILLA
504460	Financial	3/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	6,050,039.27	-	6,050,039.27	Back Out Journal Entry SE	Back Out Journal Entry SE				0	8840-ACCRD REVE	History	GI		GLRX00041513	3/7/2016	SBILLECI	MCARROZZILLA
524327	Financial	3/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	1,675,850.17	-	1,675,850.17	Unbilled Commodity	Unbilled Commodity				0	8840-ACCRDERVEN	History	GI		GLTRX00042479	4/6/2016	SBILLECI	MCARROZZILLA
524678	Financial	3/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	5,460,162.84	-	5,460,162.84	Gas Supply Collections	Gas Supply Collections				0	8840-GAS SUPPLY	History	GI		GLTRX00042425	4/5/2016	SBILLECI	MCARROZZILLA
524556	Financial	3/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	201,899.58	(201,899.58)	Low Income Discount	Low Income Discount				0	8840-LOW INC	History	GI		GLTRX00042441	4/6/2016	SBILLECI	MCARROZZILLA
524629	Financial	3/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	2,570,390.74	(2,570,390.74)	Gas Deferral	Gas Deferral				0	8840-GAS DEFRL	History	GI		GLTRX00042482	4/6/2016	SBILLECI	MCARROZZILLA
524327	Financial	4/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	1,675,850.17	(1,675,850.17)	Unbilled Commodity	Unbilled Commodity				0	8840-ACCRDERVEN	History	GI		GLRX00042479	4/6/2016	SBILLECI	MCARROZZILLA
543781	Financial	4/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	1,965,856.86	-	1,965,856.86	Unbilled Commodity	Unbilled Commodity				0	8840-ACCR REV	History	GI		GLTRX00043403	5/4/2016	SBILLECI	MCARROZZILLA
543830	Financial	4/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	3,306,482.51	-	3,306,482.51	Gas Supply collections	Gas Supply collections				0	8840-GAS SUPPLY	History	GI		GLTRX00043350	5/4/2016	SBILLECI	MCARROZZILLA
544542	Financial	4/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	189,338.40	(189,338.40)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00043375	5/4/2016	SBILLECI	MCARROZZILLA
545286	Financial	4/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	2,220,462.46	(2,220,462.46)	Gas Deferral - April	Gas Deferral - April				0	8840-GASDEFERRA	History	GI		GLTRX00043431	5/5/2016	SBILLECI	MCARROZZILLA
543781	Financial	5/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	1,965,856.86	(1,965,856.86)	Unbilled Commodity	Unbilled Commodity				0	8840-ACCR REV	History	GI		GLRX00043403	5/4/2016	SBILLECI	MCARROZZILLA
545055	Financial	5/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	167,842.07	(167,842.07)	Low Income Discount GRI	Low Income Discount GRI				0	8840-LOW INC	History	GI		GLTRX00044322	6/6/2016	SBILLECI	MCARROZZILLA
545098	Financial	5/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	2,728,721.65	-	2,728,721.65	Gas Supply Collections	Gas Supply Collections				0	8840-GAS SUPPLY	History	GI		GLTRX00044334	6/6/2016	SBILLECI	MCARROZZILLA
545413	Financial	5/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	468,031.68	-	468,031.68	unbilled commodity	unbilled commodity				0	8840-ACCRD REV	History	GI		GLTRX00044350	6/6/2016	SBILLECI	MCARROZZILLA
545894	Financial	5/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	1,368,071.76	(1,368,071.76)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00044427	6/7/2016	SBILLECI	MCARROZZILLA
545413	Financial	6/1/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	468,031.68	(468,031.68)	unbilled commodity	unbilled commodity				0	8840-ACCRD REV	History	GI		GLRX00044350	6/6/2016	SBILLECI	MCARROZZILLA
581209	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	8,709,543.69	(8,709,543.69)	January Gas Supply Recla	January Gas Supply Recla				0	8840-GAS SUPYTD	History	GI		GLTRX00045373	7/5/2016	SBILLECI	TSANDERSON
581212	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	8,659,225.48	(8,659,225.48)	February Gas Supply Rec	February Gas Supply Rec				0	8840-GAS SUPYTD	History	GI		GLTRX00045373	7/5/2016	SBILLECI	TSANDERSON
581214	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	5,460,162.84	(5,460,162.84)	March Gas Supply Reclas	March Gas Supply Reclas				0	8840-GAS SUPYTD	History	GI		GLTRX00045373	7/5/2016	SBILLECI	TSANDERSON
581215	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	3,306,482.51	(3,306,482.51)	April Gas Supply Reclass	April Gas Supply Reclass				0	8840-GAS SUPYTD	History	GI		GLTRX00045373	7/5/2016	SBILLECI	TSANDERSON
581218	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	2,728,721.65	(2,728,721.65)	May Gas Supply Reclass	May Gas Supply Reclass				0	8840-GAS SUPYTD	History	GI		GLTRX00045373	7/5/2016	SBILLECI	TSANDERSON
583012	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	92,852.85	(92,852.85)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00045427	7/6/2016	SBILLECI	MCARROZZILLA
584759	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	1,010,760.44	(1,010,760.44)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00045574	7/8/2016	SBILLECI	MCARROZZILLA
586066	Financial	6/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	8,067,279.02	(8,067,279.02)	reclass commodity rev de	reclass commodity rev de				0	8840-DECUNBRECL	History	GI		GLTRX00045658	7/8/2016	SBILLECI	MCARROZZILLA
600258	Financial	7/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	84,145.55	(84,145.55)	Low Income Discount	Low Income Discount				0	8840-LOW INC	History	GI		GLTRX00046473	8/4/2016	SBILLECI	TSANDERSON
600868	Financial	7/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	1,141,094.70	(1,141,094.70)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00046507	8/4/2016	SBILLECI	TSANDERSON
617987	Financial	8/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	76,911.88	(76,911.88)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00047355	9/6/2016	SBILLECI	TSANDERSON
619029	Financial	8/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	720,585.80	(720,585.80)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00047440	9/8/2016	SBILLECI	TSANDERSON
623854	Financial	9/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	76,149.48	(76,149.48)	Low Income Discount -	Low Income Discount -				0	8840-LOW INCOME	History	GI		GLTRX00048384	10/6/2016	SBILLECI	TSANDERSON
625383	Financial	9/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	972,907.54	(972,907.54)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00048385	10/6/2016	SBILLECI	TSANDERSON
652025	Financial	10/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	81,890.51	(81,890.51)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00049170	11/3/2016	SBILLECI	TSANDERSON
653140	Financial	10/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	1,651,911.40	(1,651,911.40)	Gas Purchase Deferral	Gas Purchase Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00049284	11/7/2016	SBILLECI	TSANDERSON
660585	Financial	11/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	102,237.77	(102,237.77)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00050215	12/6/2016	SBILLECI	TSANDERSON
668931	Financial	11/30/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	3,124,947.71	(3,124,947.71)	Gas Deferral	Gas Deferral				0	8840-GAS DEFERR	History	GI		GLTRX00050038	12/6/2016	SBILLECI	TSANDERSON
685314	Financial	12/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	163,002.14	(163,002.14)	Low Income Discount	Low Income Discount				0	8840-LOW INCOME	History	GI		GLTRX00050862	1/6/2017	SBILLECI	TSANDERSON
689032	Financial	12/31/2016	8840	8840-2-0000-52-5541-4042	Deferred Gas Costs	S2	-	8,214,100.74	(8,214,100.74)	Gas Purchase Accrual	Gas Purchase Accrual				0	8840-GAS PURCHT	History	GI		GLTRX00051148	1/6/2017	SBILLECI	TSANDERSON
									(61,297,707.67)														
								Low Income	(1,538,827.78)														
								Other	(61,758,879.89)														
									(61,297,707.67)														

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

		Residential						Commercial and Industrial: Low Load Factor						Commercial and Industrial: High Load Factor								
Line		Non Heat R-1	MEP Non Heat R-5	Heat R-3	MEP Heat R-6	Low Income Heat R-4	MEP Low Income Heat R-7	Low Annual G-41	MEP Low Annual G-44	Medium Annual G-42	MEP Medium Annual G-45	High Annual G-43	MEP High Annual G-46	Low Annual G-51	MEP Low Annual G-55	Medium Annual G-52	MEP Medium Annual G-56	High Annual G-53	MEP High Annual G-57	High Annual G-54	MEP High Annual G-58	Company Total	Explanation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
1	**A. Proforma Normalized Revenues at Current Rates**																						
2	Winter																						
3	Winter Customer Revenues	$321,238	$6,468	$6,791,969	$17,618	$220,676	$89	$3,272,068	$1,163	$1,459,217	$6,776	$241,408	$25,968	$449,960	$1,352	$402,292	$0	$158,192	$0	$123,675	$5,972	$13,506,098	Comoanv Records
4	Winter Volumetric Revenues	$187,087	$5,981	$27,241,345	$99,586	$857,288	$435	$7,559,599	$3,737	$9,382,504	$45,183	$2,281,585	$0	$522,348	$812	$1,140,817	$0	$1,064,568	$0	$511,713	$13,827	$50,918,418	Comoanv Records
5	Summer																						
6	Summer Customer Revenues	$325,707	$7,628	$6,860,183	$22,327	$210,052	$146	$3,172,280	$1,228	$1,473,257	$7,313	$227,277	$37,510	$457,344	$1,374	$412,025	$0	$156,365	$0	$121,036	$6,071	$13,499,124	Comoanv Records
7	Summer Volumetric Revenues	$92,788	$1,824	$5,634,491	$22,355	$173,393	$86	$1,072,183	$738	$1,971,800	$11,659	$300,918	$0	$339,518	$175	$516,593	$0	$345,985	$0	$357,555	$5,284	$10,847,346	Comoanv Records
8	Base Revenues	$926,820	$21,900	$46,527,988	$161,887	$1,461,408	$756	$15,076,131	$6,866	$14,286,778	$70,932	$3,051,188	$63,478	$1,769,170	$3,714	$2,471,727	$0	$1,725,110	$0	$1,113,980	$31,154	$88,770,986	Line 3 + Line 4 + Line 6 + Line 7
9	EOY Revenue Adjustment	($6,583)	$0	$399,127	$0	($11,384)	$0	$144,745	$0	$151,520	$0	$53,669	$0	($6,972)	$0	$38,522	$0	($7,074)	$0	$0	$0	$755,571	RATES-S WP - EOY Adjustment
10	Adjusted Base Revenues	$920,238	$21,900	$46,927,115	$161,887	$1,450,025	$756	$15,220,876	$6,866	$14,438,298	$70,932	$3,104,857	$63,478	$1,762,197	$3,714	$2,510,249	$0	$1,718,036	$0	$1,113,980	$31,154	$89,526,557	Line 8 + Line 9
11	Revenue Shortfall R-4 revenues at R-4, R-3 rates					$2,174,762	$1,134															$2,175,896	Column (F) + Column (G)
12	R-4 Shortfall Recovery Rate																					$0.0123	Line 11 / Line 47
13	Recovery of R-4 Revenue Shortfall	$8,819	$191	$715,729	$2,025	$55,164	$23	$304,523	$124	$427,836	$1,636	$139,255	$0	$50,211	$43	$118,454	$0	$127,785	$0	$220,663	$3,417	$2,175,896	Line 12 * Line 47
14	**B. Billing Determinants**																						
15	Customer Bill Count																						
16	Winter	20,729	321	438,281	875	35,600	11	56,945	16	8,465	30	326	27	7,831	18	2,334	0	208	0	162	6	572,184	Comoanv Records
17	Summer	21,018	379	442,683	1,108	33,886	18	55,208	16	8,546	33	307	39	7,960	18	2,390	0	205	0	159	6	573,979	Comoanv Records
18	Total	41,747	700	880,964	1,983	69,486	29	112,152	32	17,010	63	634	66	15,791	36	4,724	0	413	0	321	12	1,146,164	Line 16 + Line 17
19	EOY Customer Bill Count Adjustement																						
20	Winter	(161)	0	3,858	0	(329)	0	455	0	100	0	6	0	(26)	0	41	0	(0)	0	0	0	3,944	RATES-S WP - EOY Adjustmnt
21	Summer	(126)	0	3,922	0	(158)	0	816	0	120	0	11	0	(42)	0	34	0	(2)	0	0	0	4,575	RATES-S WP - EOY Adjustment
22	Total	(286)	0	7,779	0	(487)	0	1,271	0	221	0	16	0	(68)	0	75	0	(2)	0	0	0	8,519	Line 20 + Line 21
23	Adjusted Customer Bill Count																						
24	Winter	20,569	321	442,139	875	35,271	11	57,400	16	8,565	30	332	27	7,806	18	2,374	0	207	0	162	6	576,128	Line 16 + Line 20
25	Summer	20,892	379	446,604	1,108	33,728	18	56,024	16	8,666	33	318	39	7,918	18	2,424	0	203	0	159	6	578,555	Line 17 + Line 21
26	Total	41,461	700	888,743	1,983	68,999	29	113,424	32	17,231	63	650	66	15,723	36	4,798	0	411	0	321	12	1,154,683	Line 24 + Line 25
27																							
28	Delivery Quantities (Weather Normalized, Calendarized)																						
29	Winter Volumes																						
30	Headblock	484,690	11,918	47,979,070	134,921	3,774,088	1,474	4,726,945	1,312	8,070,452	29,152	8,663,887	0	549,348	693	2,253,190	0	6,245,076	0	7,866,954	163,520	90,956,690	Comoanv Records
31	Tailblock	0	0	0	0	0	0	16,850,759	7,131	20,755,644	78,004	0	0	1,984,256	2,318	3,640,943	0	0	0	0	0	43,319,056	Comoanv Records
32	Winter EOY Adjustment																						
33	Headblock	(4,108)	0	405,786	0	(33,342)	0	33,478	0	83,266	0	124,301	0	(1,801)	0	37,130	0	(11,829)	0	0	0	632,881	RATES-S WP - EOY Adjustmnt
34	Tailblock	0	0	0	0	0	0	126,054	0	183,774	0	0	0	(6,278)	0	59,430	0	0	0	0	0	362,980	RATES-S WP - EOY Adjustmnt
35	Winter Adjusted Volumes																						
36	Headblock	480,581	11,918	48,384,856	134,921	3,740,746	1,474	4,760,423	1,312	8,153,718	29,152	8,788,188	0	547,547	693	2,290,320	0	6,233,247	0	7,866,954	163,520	91,589,571	Line 30 + Line 33
37	Tailblock	0	0	0	0	0	0	16,976,813	7,131	20,939,418	78,004	0	0	1,977,978	2,318	3,700,373	0	0	0	0	0	43,682,035	Line 31 + Line 34
38	Summer Volumes																						
39	Headblock	240,388	3,635	9,923,798	30,287	763,337	293	668,140	279	2,333,283	10,153	2,499,183	0	485,738	402	2,001,334	0	4,231,394	0	10,136,028	115,234	33,442,909	Comoanv Records
40	Tailblock	0	0	0	0	0	0	2,393,357	1,378	3,405,661	16,180	0	0	1,091,861	112	1,623,007	0	0	0	0	0	8,531,556	Comoanv Records
41	Summer EOY Adjustment																						
42	Headblock	(1,454)	0	84,849	0	(3,478)	0	9,353	0	30,864	0	73,922	0	(2,043)	0	26,041	0	(39,193)	0	0	0	178,861	RATES-S WP - EOY Adjustmnt
43	Tailblock	0	0	0	0	0	0	36,717	0	42,528	0	0	0	(4,547)	0	23,093	0	0	0	0	0	97,791	RATES-S WP - EOY Adjustmnt
44	Summer Adjusted Volumes																						
45	Headblock	238,935	3,635	10,008,648	30,287	759,859	293	677,493	279	2,364,147	10,153	2,573,105	0	483,696	402	2,027,375	0	4,192,201	0	10,136,028	115,234	33,621,770	Line 39 + Line 42
46	Tailblock	0	0	0	0	0	0	2,430,074	1,378	3,448,189	16,180	0	0	1,087,314	112	1,646,101	0	0	0	0	0	8,629,348	Line 40 + Line 43
47	Total Volumes	719,516	15,553	58,393,504	165,208	4,500,606	1,767	24,844,803	10,100	34,905,472	133,489	11,361,293	0	4,096,535	3,525	9,664,169	0	10,425,448	0	18,002,982	278,754	177,522,724	Line 36 + Line 37 + Line 45 + Line 46
48	**C. CLASS REVENUE TARGETS**																						
49	MCS Results																						
50	Total Delivery Service Marginal Costs																						
51	Total Customer-related Marginal Costs	$2,403,044		$53,177,077				$6,620,165		$1,745,916		$153,894		$2,619,671		$493,488		$181,659		$78,791		$67,473,706	Maroinal Annual Revenues from MCS
52	Total Capacity-related Marginal Costs	$176,146		$25,673,655				$11,246,241		$13,607,893		$3,899,697		$814,464		$1,863,220		$1,998,084		$1,151,469		$60,430,869	Maroinal Annual Revenues from MCS
53	Total Class Marginal Costs	$2,579,190		$78,850,731				$17,866,407		$15,353,809		$4,053,591		$3,434,135		$2,356,708		$2,179,744		$1,230,261		$127,904,576	Line 51 + Line 52
54																							
55	Delivery Service Unit Costs - Marginal Unit Costs	3.585		1.350				0.719		0.440		0.357		0.838		0.244		0.209		0.068		$0.72	Line 53 / Line 47
56	Customer Costs	$56.43		$55.78				$59.01		$102.26		$200.01		$165.51		$104.47		$439.71		$236.21			Maroinal Unit Costs from MCS
57	Capacity-Related Costs	$0.2363		$0.4050				$0.4503		$0.3872		$0.3456		$0.1971		$0.1948		$0.1899		$0.0630			Maroinal Unit Costs from MCS
58																							
59	Delivery Revenue Requirement																					97,277,247	Functional Cost of Service Study
60	Other Revenue																					1,197,776	Revenue Requirement
61	Special Contract Revenue																					-	Revenue Requirement
62	Base Rate Revenue Requirement																					96,079,471	Line 59 - Line 60 - Line 61
63	Current Revenue RLIAP shortfall																					2,175,896	Line 11
64	Base Rate Revenue Requirement Plus Current RLIAP																					98,255,367	Line 62 + Line 63
65	Step Adjustment																					5,680,641	RR-1
66	Revenue target																					103,936,008	Line 64 + Line 65
67	Diffeence: Revenue Requirement - Total Marginal Costs																					(23,968,567)	Line 66 - Line 53
68	Equi-proportional Adjustment Factor																					-18.74%	Line 67 / Line 53
69	Equi proportional Adjustment Customer	($450,316)		($9,965,072)				($1,240,580)		($327,174)		($28,839)		($490,911)		($92,477)		($34,042)		($14,765)		($12,644,177)	Line 51 * Line 68
70	Equi proportional Adjustment Capacity-Related	($33,009)		($4,811,092)				($2,107,480)		($2,550,039)		($730,780)		($152,626)		($349,157)		($374,429)		($215,779)		($11,324,390)	Line 52 * Line 68
71	Marginal Cost Constrained to Allowed Revenues	($483,325)		($14,776,165)				($3,348,060)		($2,877,214)		($759,619)		($643,537)		($441,633)		($408,471)		($230,544)		($23,968,567)	Line 69 + Line 70
72																							
73	Delivery Service Revenue - Equi-Proportional Revenue Requirement																						
74	Total Customer Marginal Costs	$1,952,728		$43,212,004				$5,379,585		$1,418,742		$125,055		$2,128,760		$401,011		$147,617		$64,026		$54,829,529	Line 51 + Line 69
75	Total Capacity-Related Marginal Costs	$143,137		$20,862,562				$9,138,762		$11,057,854		$3,168,917		$661,838		$1,514,064		$1,623,655		$935,691		$49,106,479	Line 52 + Line 70
76	Total	$2,095,865		$64,074,567				$14,518,347		$12,476,595		$3,293,972		$2,790,598		$1,915,075		$1,771,272		$999,717		$103,936,008	Line 74 + Line 75
77																							
78	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement																						
79	Customer Costs	$45.85		$45.33				$47.95		$83.10		$178.78		$134.50		$84.89		$357.31		$191.95			Line 56 * Line 68
80	Distribution Volumetric Costs	0		0				0		0		0		0		0		0		0			Line 57 * Line 68
81	Preliminary Class Revenue Targets																						
82	Proforma Revenues, Adjusted	$920,238	$21,900	$46,927,115	$161,887	$1,450,025	$756	$15,220,876	$6,866	$14,438,298	$70,932	$3,104,857	$63,478	$1,762,197	$3,714	$2,510,249	$0	$1,718,036	$0	$1,113,980	$31,154	$89,526,557	Line 10
83	Grouped class total revenues	$942,138		$48,539,782				$15,227,742		$14,509,229		$3,168,335		$1,765,911		$2,510,249		$1,718,036		$1,145,135			∑ customer revenues for grouped classes
84	Potential class grouping revenue requirement change from MCOS																						
85	Potential increase/(decrease) based on MCOS	$1,153,727		$15,534,785				($709,395)		($2,032,634)		$125,637		$1,024,687		($595,174)		$53,236		($145,418)		$14,409,451	Line 76 - Line 82
86	Potential increase/(decrease), %	122.46%		32.00%				-4.66%		-14.01%		3.97%		58.03%		-23.71%		3.10%		-12.70%		16.10%	Line 85 / Line 83
87																							
88	System-wide Average Increase	16.10%		16.10%				16.10%		16.10%		16.10%		16.10%		16.10%		16.10%		16.10%			(Line 66 / Line 82) - 1
89	Preliminary grouped class revenue target	$1,093,777		$56,352,343				$17,678,673		$16,844,514		$3,678,284		$2,050,137		$2,914,278		$1,994,557		$1,329,446		$103,936,008	Line 83 * (1 + Line 88)
90																							
91	Consistency consideration: Class target revenues																						
92	Change to preliminary class revenue target	-5.00%		-2.50%				0.00%		0.00%		0.00%		-1.00%		0.00%		0.00%		0.00%			Input
93	Adjustment	-$54,689		-$1,408,809				$0		$0		$0		-$20,501		$0		$0		$0		-$1,483,999	Line 92 * Line 89
94	Allocator	0		0				24,854,903		35,038,961		11,361,293		0		9,664,169		10,425,448		18,281,736		109,626,510	Line 52 or 0
95	Allocated target change	$0		$0				$336,457		$474,318		$153,796		$0		$130,823		$141,128		$247,477		$1,483,999	Line 93, Col (V) / Line 94, Col (V) * Line 94
96	Adjusted preliminary grouped class revenue target	$1,039,088		$54,943,534				$18,015,130		$17,318,832		$3,832,080		$2,029,636		$3,045,100		$2,135,685		$1,576,923		$103,936,008	Line 89 + Line 93 + Line 95
97	**D. RATE DESIGN**																						
98	Current customer charge	$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		Line 3 + Line 6 / Line 18
99	Customer charge increase	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%	16.10%		Line 88
100	Proposed Customer Charge	**$17.99**	**$23.39**	**$17.99**	**$23.39**	**$7.20**	**$9.36**	**$66.71**	**$86.72**	**$200.14**	**$260.18**	**$858.91**	**$1,116.58**	**$66.71**	**$86.72**	**$200.14**	**$260.18**	**$883.94**	**$1,149.12**	**$883.94**	**$1,149.12**		(Line 98) x (1 + Line 99)
101																							
102	Customer Charge Revenue, Proposed Customer Charge																						
103	Winter Period Customer Revenues	$370,051	$7,509	$7,954,552	$20,453	$253,825	$103	$3,839,097	$1,350	$1,714,149	$7,866	$285,130	$30,148	$520,668	$1,570	$475,189	$0	$183,211	$0	$143,581	$6,933		Line 16 * Line 100
104	Summer Period Customer Revenues	$375,871	$8,855	$8,034,896	$25,921	$242,723	$169	$3,737,295	$1,425	$1,734,455	$8,491	$272,962	$43,547	$528,161	$1,596	$485,164	$0	$179,823	$0	$140,517	$7,049		Line 17 * Line 100
105	Base Rate Total Customer Charge revenue	$745,922	$16,365	$15,989,448	$46,374	$496,548	$272	$7,566,392	$2,775	$3,448,605	$16,357	$558,092	$73,695	$1,048,829	$3,165	$960,353	$0	$363,034	$0	$284,098	$13,981		Line 103 + Line 104
106	Total Customer Charge revenue (including MEP)	$762,287		$16,532,643				$7,569,167		$3,464,961		$631,787		$1,051,994		$960,353		$363,034		$298,079		$31,634,305	∑ customer revenues for grouped classes
107	Preliminary required class revenue from volumetric sales	$276,801		$38,410,891				$10,445,963		$13,853,871		$3,200,293		$977,641		$2,084,747		$1,772,651		$1,278,844		$72,301,703	Line 89 - Line 106
108																							
109	Consistency consideration: MCOS Convergence																						
110	Contraint on adjustment for MCOS (+/-)	15.00%		15.00%				15.00%		15.00%		15.00%		15.00%		15.00%		15.00%		15.00%			Input
111	Pro Rata class target revenue increase	$96,950		$6,403,752				$2,787,388		$2,809,603		$663,745		$263,725		$534,851		$417,649		$431,789			Line 89 - Line 83
112	Max class target revenue increase per consistency consideration	$111,492		$7,364,315				$3,205,497		$3,231,043		$763,307		$303,284		$615,079		$480,296		$496,557			(1 + Line 110) * Line 111
113	Min class target revenue icnrease per consistency consideration	$82,407		$5,443,189				$2,369,280		$2,388,162		$564,183		$224,166		$454,624		$355,001		$367,020			(1 - Line 110) * Line 111
114	MCOS class target revenue increase	$1,153,727		$15,534,785				($709,395)		($2,032,634)		$125,637		$1,024,687		($595,174)		$53,236		($145,418)			Line 85
115	Constrained class revenue target change	$111,492		$7,364,315				$2,369,280		$2,388,162		$564,183		$303,284		$454,624		$355,001		$367,020			Line 112, Line 113, or Line 114
116																							
117	Preliminary grouped class revenue target, adjusted for MCOS	$1,053,630		$55,904,097				$17,597,022		$16,897,391		$3,732,518		$2,069,195		$2,964,873		$2,073,038		$1,512,155		$103,803,919	Line 115 + Line 89
118	Net revenue impact																					($132,090)	Line 117 - Line 76
119	Adjustment to retain revenue neutrality	$14,677		$14,677				$14,677		$14,677		$14,677		$14,677		$14,677		$14,677		$14,677		$132,090	Line 118, Column (V) / 9
120	Grouped class revenue targed, adjusted for MCOS	$1,068,307		$55,918,773				$17,611,699		$16,912,068		$3,747,195		$2,083,871		$2,979,549		$2,087,714		$1,526,832		$103,936,008	Line 117 + Line 119
121	Required revenue from volumetric, adjusted for MCOS	$306,020		$39,386,131				$10,042,532		$13,447,107		$3,115,408		$1,031,877		$2,019,196		$1,724,680		$1,228,753		$72,301,703	Line 120 - Line 106
122																							
123																							
124																							
125	Volumetric Rate Ratios - current tariff																						
126	Tailblock/HeadBlock ratio																						
127	Winter	100.00%		100.00%				67.17%		66.63%		100.00%		65.03%		66.60%		100.00%		100.00%			Current tariff
128	Summer	100.00%		100.00%				67.17%		66.63%		100.00%		65.03%		56.84%		100.00%		100.00%			Current tariff
129																							
130	Summer/Winter ratio																						
131	Headblock	100.00%		100.00%				100.00%		100.00%		45.72%		100.00%		72.45%		47.97%		54.23%			Current tariff
132	Tailblock	100.00%		100.00%				100.00%		100.00%		45.72%		100.00%		61.83%		47.97%		54.23%			Current tariff
133																							

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

Docket No. DG 20-105
Attachment RATES-5
Page 1 of 2

Line	(A)	Residential						Commercial and Industrial: Low Load Factor						Commercial and Industrial: High Load Factor								Company Total	Explanation
		Non Heat R-1 (B)	MEP Non Heat R-5 (C)	Heat R-3 (D)	MEP Heat R-6 (E)	Low Income Heat R-4 (F)	MEP Low Income Heat R-7 (G)	Low Annual G-41 (H)	MEP Low Annual G-44 (I)	Medium Annual G-42 (J)	MEP Medium Annual G-45 (K)	High Annual G-43 (L)	MEP High Annual G-46 (M)	Low Annual G-51 (N)	MEP Low Annual G-55 (O)	Medium Annual G-52 (P)	MEP Medium Annual G-56 (Q)	High Annual G-53 (R)	MEP High Annual G-57 (S)	High Annual G-54 (T)	MEP High Annual G-58 (U)	(V)	(W)
134	Winter Volumeric Rates																						
135	Headblock	$0.4137	$0.5378	$0.6520	$0.8476	$0.2608	$0.3390	$0.5433	$0.7063	$0.4999	$0.6498	$0.3126	$0.4064	$0.3408	$0.4430	$0.2926	$0.3804	$0.2092	$0.2720	$0.0900	$0.1170		Goal seek
136	Tailblock	$0.4137	$0.5378	$0.6520	$0.8476	$0.2608	$0.3390	$0.3650	$0.4745	$0.3331	$0.4330	$0.3126	$0.4064	$0.2216	$0.2881	$0.1948	$0.2533	$0.2092	$0.2720	$0.0900	$0.1170		Line 127 * Line 135
137	Summer Volumetric Rates																						
138	Headblock	$0.4137	$0.5378	$0.6520	$0.8476	$0.2608	$0.3390	$0.5433	$0.7063	$0.4999	$0.6498	$0.1429	$0.1858	$0.3408	$0.4430	$0.2120	$0.2756	$0.1003	$0.1305	$0.0488	$0.0634		Line 131 * Line 135
139	Tailblock	$0.4137	$0.5378	$0.6520	$0.8476	$0.2608	$0.3390	$0.3650	$0.4745	$0.3331	$0.4330	$0.1429	$0.1858	$0.2216	$0.2881	$0.1205	$0.1566	$0.1003	$0.1305	$0.0488	$0.0634		Line 132 * Line 136
140																							
141	Class volumetric revenue	$297,656	$8,364	$38,071,771	$140,028	$1,173,733	$599	$10,037,370	$5,161	$13,380,782	$66,325	$3,115,408	$0	$1,030,692	$1,185	$2,019,196	$0	$1,724,680	$0	$1,202,318	$26,434		Line 138 + Line 46 * Line 139
142	Total Revenue (Base plus MEP)	$306,020		$39,386,131				$10,042,532		$13,447,107		$3,115,408		$1,031,877		$2,019,196		$1,724,680		$1,228,753			∑ volumetric revenues for related classes
143	Over/(under)recovery	$0		$0				$0		$0		$0		$0		$0		$0		$0		$0	Line 142 - Line 121
144	**E. LOW INCOME DISCOUNT AND RLIAP CALCULATION**																						
145	Base Revenues before RLIAP Discount																						
146	Customer Revenue					$1,241,369	$524																Line 26 * Line 100
147	Winter Period Variable Rates																						
148	Head Block					$2,438,916	$961																Line 36 * Line 135
149	Tail Block					$0	$0																Line 37 * Line 136
150	Summer Period Variable Rates																						
151	Head Block					$495,418	$191																Line 45 * Line 138
152	Tail Block					$0	$0																Line 46 * Line 139
153	Total Base Revenue before Low Income Discount					$4,175,703	$1,676															$4,177,379	∑ Line 146 to Line 152
154																							
155	Low Income Discount % of Distribution Rates					**60.00%**	**60.00%**																Master Inputs
156	Total discount (revenue shortfall)					$2,505,422	$1,005															$2,506,427	Line 153 * Line 155
157	Low Income RLIAP rate ($/therm)																					$0.0141	Line 156 / Line 47
158	RLIAP Revenues	$10,159	$220	$824,453	$2,333	$63,544	$25	$350,782	$143	$492,827	$1,885	$160,409	$0	$57,839	$50	$136,448	$0	$147,196	$0	$254,182	$3,936	$2,506,427	Line 47 * Line 157 Col (V)
159	Increase in RLIAP Rate																					$0.0019	Line 157 - Line 12
160																							
161	**F. CHECK**																						
162	Revenue Target	$1,068,307		$55,918,773				$17,611,699		$16,912,068		$3,747,195		$2,083,871		$2,979,549		$2,087,714		$1,526,832		**$103,936,008**	
163	Customer Revenue	$762,287		$16,532,643				$7,569,167		$3,464,961		$631,787		$1,051,994		$960,353		$363,034		$298,079		**$31,634,305**	
164	Volumetric Revenue	$306,020		$39,386,131				$10,042,532		$13,447,107		$3,115,408		$1,031,877		$2,019,196		$1,724,680		$1,228,753		**$72,301,703**	
165	Check	$0		$0				$0		$0		$0		($0)		$0		$0		$0		**$0**	
166																							
167	**G. COMPONENT RATE CHANGES**																						
168		R-1	R-5	R-3	R-6	R-4	R-7	G-41	G-44	G-42	G-45	G-43	G-46	G-51	G-55	G-52	G-56	G-53	G-57	G-54	G-58		
169	Customer charge																						
170	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		
171	Proposed	$17.99	$23.39	$17.99	$23.39	$7.20	$9.36	$66.71	$86.72	$200.14	$260.18	$858.91	$1,116.58	$66.71	$86.72	$200.14	$260.18	$883.94	$1,149.12	$883.94	$1,149.12		
172	% increase	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%	16.1%		
173																							
174	Winter Headblock																						
175	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	$0.2839	$0.37	$0.2439	$0.32	$0.1705	$0.22	$0.0650	$0.08		
176	Proposed	$0.4137	$0.5378	$0.6520	$0.8476	$0.2608	$0.3390	$0.5433	$0.7063	$0.4999	$0.6498	$0.3126	$0.4064	$0.3408	$0.4430	$0.2926	$0.3804	$0.2092	$0.2720	$0.0900	$0.1170		
177	% increase	7.2%	7.2%	14.8%	14.8%	14.8%	14.8%	15.3%	15.3%	16.7%	16.7%	18.7%	18.7%	20.0%	20.0%	20.0%	20.0%	22.7%	22.7%	38.3%	38.3%		
178																							
179	Winter Tailblock																						
180	Current tariff							$0.3165	$0.41	$0.2855	$0.37			$0.1846	$0.24	$0.1624	$0.21						
181	Proposed							$0.3650	$0.4745	$0.3331	$0.4330			$0.2216	$0.2881	$0.1948	$0.2533						
182	% increase							15.3%	15.3%	16.7%	16.7%			20.0%	20.0%	20.0%	20.0%						
183																							
184	Summer Headblock																						
185	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	$0.2839	$0.37	$0.1767	$0.23	$0.0818	$0.11	$0.0353	$0.05		
186	Proposed	$0.4137	$0.5378	$0.6520	$0.8476	$0.2608	$0.3390	$0.5433	$0.7063	$0.4999	$0.6498	$0.1429	$0.1858	$0.3408	$0.4430	$0.2120	$0.2756	$0.1003	$0.1305	$0.0488	$0.0634		
187	% increase	7.2%	7.2%	14.8%	14.8%	14.8%	14.8%	15.3%	15.3%	16.7%	16.7%	18.7%	18.7%	20.0%	20.0%	20.0%	20.0%	22.7%	22.7%	38.3%	38.3%		
188																							
189	Summer Tailblock																						
190	Current tariff							$0.3165	$0.41	$0.2855	$0.37			$0.1846	$0.24	$0.1004	$0.13						
191	Proposed							$0.3650	$0.4745	$0.3331	$0.4330			$0.2216	$0.2881	$0.1205	$0.1566						
192	% increase							15.3%	15.3%	16.7%	16.7%			20.0%	20.0%	20.0%	20.0%						

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

		Residential						Commercial and Industrial: Low Load Factor						Commercial and Industrial: High Load Factor									
Line	(A)	Non Heat R-1 (B)	MEP Non Heat R-5 (C)	Heat R-3 (D)	MEP Heat R-6 (E)	Low Income Heat R-4 (F)	MEP Low Income Heat R-7 (G)	Low Annual G-41 (H)	MEP Low Annual G-44 (I)	Medium Annual G-42 (J)	MEP Medium Annual G-45 (K)	High Annual G-43 (L)	MEP High Annual G-46 (M)	Low Annual G-51 (N)	MEP Low Annual G-55 (O)	Medium Annual G-52 (P)	MEP Medium Annual G-56 (Q)	High Annual G-53 (R)	MEP High Annual G-57 (S)	High Annual G-54 (T)	MEP High Annual G-58 (U)	Company Total (V)	Explanation (W)
1	**A. Proforma Revenues at Current Rates**																						
2	Winter																						
3	Winter Customer Revenues	$321.238	$6.468	$6.791.969	$17.618	$220.676	$89	$3.272.068	$1.163	$1.459.217	$6.776	$241.408	$25.968	$449.960	$1.352	$402.292	$0	$158.192	$0	$123.675	$5.972	$13.506.098	Company Records
4	Winter Volumetric Revenues	$187.087	$5.981	$27.241.345	$99.586	$857.288	$435	$7.559.599	$3.737	$9.382.504	$45.183	$2.281.585	$0	$522.348	$812	$1.140.817	$0	$1.064.568	$0	$511.713	$13.827	$50.918.418	Company Records
5	Summer																						
6	Summer Customer Revenues	$325.707	$7.628	$6.860.183	$22.327	$210.052	$146	$3.172.280	$1.228	$1.473.257	$7.313	$227.277	$37.510	$457.344	$1.374	$412.025	$0	$156.365	$0	$121.036	$6.071	$13.499.124	Company Records
7	Summer Volumetric Revenues	$92.788	$1.824	$5.634.491	$22.355	$173.393	$86	$1.072.183	$738	$1.971.800	$11.659	$300.918	$0	$339.518	$175	$516.593	$0	$345.985	$0	$357.555	$5.284	$10.847.346	Company Records
8	Revenues at current rates	$926,820	$21,900	$46,527,988	$161,887	$1,461,408	$756	$15,076,131	$6,866	$14,286,778	$70,932	$3,051,188	$63,478	$1,769,170	$3,714	$2,471,727	$0	$1,725,110	$0	$1,113,980	$31,154	$88,770,986	Line 3 + Line 4 + Line 6 + Line 7
9	EOY Revenue Adjustment																						
10	EOY Revenue Adjustment	($6,583)	$0	$399,127	$0	($11,384)	$0	$144,745	$0	$151,520	$0	$53,669	$0	($6,972)	$0	$38,522	$0	($7,074)	$0	$0	$0	$755,571	RATES-5 WP - EOY Adjustment
11																							
12	RLIAP adjustment																						
13	Add back recovery of RLIAP discount																					$2,169,066	RATES-5 WP - RLIAP, Line 18
14	Allocation of RLIAP recovery	$8,791	$190	$713,482	$2,019	$54,991	$22	$303,567	$123	$426,493	$1,631	$138,818	$0	$50,054	$43	$118,082	$0	$127,384	$0	$219,970	$3,406	$2,169,066	
15																							
16	Adjusted Base Revenues	929.029	22.090	47.640.597	163.905	$1.505.015	$778	$15.524.443	$6.989	$14.864.791	$72.563	$3.243.675	$63.478	$1.812.251	$3.757	$2.628.331	$0	$1.845.420	$0	$1.333.950	$34.560	$91.695.623	Line 8 + Line 10 + Line 14
17	**B. Billing Determinants**																						
18	Customer Bill Count																						
19	Winter	20.729	321	438.281	875	35.600	11	56.945	16	8.465	30	326	27	7.831	18	2.334	0	208	0	162	6	572.184	Company Records
20	Summer	21.018	379	442.683	1.108	33.886	18	55.208	16	8.546	33	307	39	7.960	18	2.390	0	205	0	159	6	573.979	Company Records
21	Total	41.747	700	880.964	1.983	69.486	29	112.152	32	17.010	63	634	66	15.791	36	4.724	0	413	0	321	12	1.146.164	Line 19 + Line 20
22	EOY Customer Bill Count Adjustement																						
23	Winter	(161)	0	3.858	0	(329)	0	455	0	100	0	6	0	(26)	0	41	0	(0)	0	0	0	3.944	RATES-5 WP - EOY Adjustment
24	Summer	(126)	0	3.922	0	(158)	0	816	0	120	0	11	0	(42)	0	34	0	(2)	0	0	0	4.575	RATES-5 WP - EOY Adjustment
25	Total	(286)	0	7.779	0	(487)	0	1.271	0	221	0	16	0	(68)	0	75	0	(2)	0	0	0	8.519	Line 23 + Line 24
26	Adjusted Customer Bill Count																						
27	Winter	20.569	321	442.139	875	35.271	11	57.400	16	8.565	30	332	27	7.806	18	2.374	0	207	0	162	6	576.128	Line 19 + Line 23
28	Summer	20.892	379	446.604	1.108	33.728	18	56.024	16	8.666	33	318	39	7.918	18	2.424	0	203	0	159	6	578.555	Line 20 + Line 24
29	Total	41.461	700	888.743	1.983	68.999	29	113.424	32	17.231	63	650	66	15.723	36	4.798	0	411	0	321	12	1.154.683	Line 27 + Line 28
30																							
31	Delivery Quantities (Weather Normalized, Calendarized)																						
32	Winter Volumes																						
33	Headblock	484.690	11.918	47.979.070	134.921	3.774.088	1.474	4.726.945	1.312	8.070.452	29.152	8.663.887	0	549.348	693	2.253.190	0	6.245.076	0	7.866.954	163.520	90.956.690	Company Records
34	Tailblock	0	0	0	0	0	0	16.850.759	7.131	20.755.644	78.004	0	0	1.984.256	2.318	3.640.943	0	0	0	0	0	43.319.056	Company Records
35	Winter EOY Adjustment																						
36	Headblock	(4.108)	0	405.786	0	(33.342)	0	33.478	0	83.266	0	124.301	0	(1.801)	0	37.130	0	(11.829)	0	0	0	632.881	RATES-5 WP - EOY Adjustemnt
37	Tailblock	0	0	0	0	0	0	126.054	0	183.774	0	0	0	(6.278)	0	59.430	0	0	0	0	0	362.980	RATES-5 WP - EOY Adjustemnt
38	Winter Adjusted Volumes																						
39	Headblock	480.581	11.918	48.384.856	134.921	3.740.746	1.474	4.760.423	1.312	8.153.718	29.152	8.788.188	0	547.547	693	2.290.320	0	6.233.247	0	7.866.954	163.520	91.589.571	Line 33 + Line 36
40	Tailblock	0	0	0	0	0	0	16.976.813	7.131	20.939.418	78.004	0	0	1.977.978	2.318	3.700.373	0	0	0	0	0	43.682.035	Line 34 + Line 37
41	Summer Volumes																						
42	Headblock	240.388	3.635	9.923.798	30.287	763.337	293	668.140	279	2.333.283	10.153	2.499.183	0	485.738	402	2.001.334	0	4.231.394	0	10.136.028	115.234	33.442.909	Company Records
43	Tailblock	0	0	0	0	0	0	2.393.357	1.378	3.405.661	16.180	0	0	1.091.861	112	1.623.007	0	0	0	0	0	8.531.556	Company Records
44	Summer EOY Adjustment																						
45	Headblock	(1.454)	0	84.849	0	(3.478)	0	9.353	0	30.864	0	73.922	0	(2.043)	0	26.041	0	(39.193)	0	0	0	178.861	RATES-5 WP - EOY Adjustemnt
46	Tailblock	0	0	0	0	0	0	36.717	0	42.528	0	0	0	(4.547)	0	23.093	0	0	0	0	0	97.791	RATES-5 WP - EOY Adjustemnt
47	Summer Adjusted Volumes																						
48	Headblock	238.935	3.635	10.008.648	30.287	759.859	293	677.493	279	2.364.147	10.153	2.573.105	0	483.696	402	2.027.375	0	4.192.201	0	10.136.028	115.234	33.621.770	Line 42 + Line 45
49	Tailblock	0	0	0	0	0	0	2.430.074	1.378	3.448.189	16.180	0	0	1.087.314	112	1.646.101	0	0	0	0	0	8.629.348	Line 43 + Line 46
50	Total Volumes	719.516	15.553	58.393.504	165.208	4.500.606	1.767	24.844.803	10.101	34.905.472	133.489	11.361.293	0	4.096.535	3.525	9.664.169	0	10.425.448	0	18.002.982	278.754	177.522.724	Line 39 + Line 40 + Line 48 + Line 49
51	**C. CLASS REVENUE TARGETS**																						
52	MCS Results																						
53	Total Delivery Service Marginal Costs																						
54	Total Customer-related Marginal Costs	$2.384.370		$52.763.822				$6.568.732		$1.731.349		$152.565		$2.596.697		$489.356		$179.972		$78.117		$66.944.980	Marginal Annual Revenues from MCS
55	Total Capacity-related Marginal Costs	$185.977		$27.106.550				$11.873.915		$14.367.375		$4.117.346		$859.921		$1.967.210		$2.109.601		$1.215.735		$63.803.630	Marginal Annual Revenues from MCS
56	Total Class Marginal Costs	$2.570.346		$79.870.372				$18.442.647		$16.098.724		$4.269.911		$3.456.617		$2.456.566		$2.289.573		$1.293.852		$130.748.610	Line 54 + Line 55
57																							
58	Delivery Service Unit Costs - Marginal Unit Costs	3.572		1.368				0.742		0.461		0.376		0.844		0.254		0.220		0.072		$0.74	Line 56 / Line 50
59	Customer Costs	$55.99		$55.34				$58.55		$101.41		$218.11		$164.06		$103.60		$435.63		$234.19			Marginal Unit Costs from MCS
60	Capacity-Related Costs	$0.2494		$0.4276				$0.4754		$0.4088		$0.3649		$0.2081		$0.2057		$0.2005		$0.0665			Marginal Unit Costs from MCS
61																							
62	Revenue target																					94.552.894	RATES-5 WP - Reconciliations
63																							
64	Difference: Revenue Requirement - Total Marginal Costs																					(36.195.716)	Line 62 - Line 56
65	Equi-proportional Adjustment Factor																					-27.68%	Line 64 / Line 56
66	Equi-proportional Adjustment Customer	($660.076)		($14.606.842)				($1.818.451)		($479.297)		($42.235)		($718.855)		($135.471)		($49.822)		($21.625)		($18.532.675)	Line 54 * Line 65
67	Equi-proportional Adjustment Capacity-Related	($51.485)		($7.504.026)				($3.287.109)		($3.977.384)		($1.139.823)		($238.056)		($544.591)		($584.010)		($336.557)		($17.663.041)	Line 55 * Line 65
68	Marginal Cost Constrained to Allowed Revenues	($711.560)		($22.110.868)				($5.105.560)		($4.456.681)		($1.182.058)		($956.911)		($680.062)		($633.833)		($358.183)		($36.195.716)	Line 66 + Line 67
69																							
70	Delivery Service Revenue - Equi-Proportional Revenue Requirement																						
71	Total Customer Marginal Costs	$1.724.294		$38.156.980				$4.750.281		$1.252.052		$110.330		$1.877.842		$353.886		$130.150		$56.492		$48.412.305	Line 54 + Line 66
72	Total Capacity-Related Marginal Costs	$134.492		$19.602.524				$8.586.807		$10.389.991		$2.977.523		$621.865		$1.422.619		$1.525.591		$879.178		$46.140.589	Line 55 + Line 67
73	Total	$1.858.786		$57.759.504				$13.337.088		$11.642.043		$3.087.853		$2.499.707		$1.776.504		$1.655.741		$935.669		$94.552.894	Line 71 + Line 72
74																							
75	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement																						
76	Customer Costs	$40.49		$40.02				$42.34		$73.33		$157.73		$118.64		$74.92		$315.03		$169.36			Line 59 * Line 65
77	Distribution Volumetric Costs	0		0				0		0		0		0		0		0		0			Line 60 * Line 65
78	Preliminary Class Revenue Targets																						
79	Proforma Revenues, Adjusted	$929.029	$22.090	$47.640.597	$163.905	$1.505.015	$778	$15.524.443	$6.989	$14.864.791	$72.563	$3.243.675	$63.478	$1.812.251	$3.757	$2.628.331	$0	$1.845.420	$0	$1.333.950	$34.560	$91.695.623	Line 16
80	Grouped class total revenues	$951.119		$49.310.296				$15.531.432		$14.937.354		$3.307.153		$1.816.008		$2.628.331		$1.845.420		$1.368.511			Σ customer revenues for grouped classes
81	Potential class grouping revenue requirement change from MCOS																						
82	Potential increase/(decrease) based on MCOS	$907.667		$8.449.208				($2.194.344)		($3.295.311)		($219.300)		$683.699		($851.827)		($189.679)		($432.841)		$2.857.271	Line 73 - Line 80
83	Potential increase/(decrease), %	95.43%		17.13%				-14.13%		-22.06%		-6.63%		37.65%		-32.41%		-10.28%		-31.63%		3.12%	Line 82 / Line 80
84																							
85	System-wide Average Increase	3.12%		3.12%				3.12%		3.12%		3.12%		3.12%		3.12%		3.12%		3.12%			(Line 62 / Line 79) - 1
86	Preliminary grouped class revenue target	$980.757		$50.846.824				$16.015.398		$15.402.807		$3.410.205		$1.872.595		$2.710.231		$1.902.924		$1.411.154		$94.552.894	Line 80 * (1 + Line 85)
87																							
88	Consistency consideration: Class target revenues																						
89	Change to preliminary class revenue target	**0.00%**		**0.00%**				**0.00%**		**0.00%**		**0.00%**		**0.00%**		**0.00%**		**0.00%**		**0.00%**			Input
90	Adjustment	$0		$0				$0		$0		$0		$0		$0		$0		$0		$0	Line 89 * Line 86
91	Allocator	735.069		63.061.085				24.854.903		35.038.961		11.361.293		4.100.060		9.664.169		10.425.448		18.281.736		177.522.724	Line 50 or 0
92	Allocated target change	$0		$0				$0		$0		$0		$0		$0		$0		$0		$0	Line 90, Col (V) / Line 91, Col (V) * Line 91
93	Adjusted preliminary grouped class revenue target	$980.757		$50.846.824				$16.015.398		$15.402.807		$3.410.205		$1.872.595		$2.710.231		$1.902.924		$1.411.154		$94.552.894	Line 86 + Line 90 + Line 92
94	**D. RATE DESIGN**																						
95	Current customer charge	$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		Line 3 + Line 6 / Line 21
96	Customer charge increase	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%		Line 85
97	Proposed Customer Charge	**$15.98**	**$20.77**	**$15.98**	**$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**	**$785.12**	**$1,020.66**	**$785.12**	**$1,020.66**		(Line 95) x (1 + Line 96)
98																							
99	Customer Charge Revenue, Proposed Customer Charge																						
100	Winter Period Customer Revenues	$328,680	$6,670	$7,065,254	$18,167	$225,448	$91	$3,401,014	$1,199	$1,522,512	$6,987	$253,253	$26,777	$462,459	$1,394	$422,064	$0	$162,729	$0	$127,529	$6,158		Line 19 * Line 97
101	Summer Period Customer Revenues	$333,850	$7,865	$7,136,616	$23,023	$215,587	$150	$3,319,475	$1,266	$1,540,548	$7,541	$242,446	$38,678	$469,114	$1,417	$430,924	$0	$159,719	$0	$124,808	$6,260		Line 20 * Line 97
102	Base Rate Total Customer Charge revenue	$662,530	$14,535	$14,201,871	$41,190	$441,035	$242	$6,720,489	$2,465	$3,063,060	$14,528	$495,699	$65,456	$931,573	$2,811	$852,988	$0	$322,448	$0	$252,337	$12,418		Line 100 + Line 101
103	RLIAP discount recovery (through LDAC)					$661,553	$363																[Price difference] * Line 29
104	Total Customer Charge revenue (including MEP)	$677,065		$15,346,252				$6,722,954		$3,077,588		$561,155		$934,384		$852,988		$322,448		$264,755		$28,759,589	Σ customer revenues for grouped classes
105	Preliminary required class revenue from volumetric sales	$303,692		$35,500,571				$9,292,443		$12,325,220		$2,849,051		$938,211		$1,857,243		$1,580,476		$1,146,399		$65,793,305	Line 93 - Line 104
106																							
107	Consistency consideration: MCOS Convergence																						
108	Contraint on adjustment for MCOS (+/-)	**15.00%**		*15.00%*				**15.00%**		*15.00%*		*15.00%*		*15.00%*		*15.00%*		*15.00%*		*15.00%*			Input
109	Pro Rata class target revenue increase	$29,637		$1,536,528				$483,965		$465,454		$103,052		$56,588		$81,900		$57,504		$42,643			Line 93 - Line 80
110	Max class target revenue increase per consistency consideration	$34,083		$1,767,007				$556,560		$535,272		$118,510		$65,076		$94,185		$66,130		$49,040			(1 + Line 108) * Line 109
111	Min class target revenue icnrease per consistency consideration	$25,192		$1,306,049				$411,371		$395,636		$87,594		$48,099		$69,615		$48,878		$36,247			(1 - Line 108) * Line 109
112	MCOS class target revenue increase	$907,667		$8,449,208				($2,194,344)		($3,295,311)		($219,300)		$683,699		($851,827)		($189,679)		($432,841)			Line 82
113	Constrained class revenue target change	$34,083		$1,767,007				$411,371		$395,636		$87,594		$65,076		$69,615		$48,878		$36,247			Line 110, Line 111, or Line 112
114																							
115	Preliminary grouped class revenue target, adjusted for MCOS	$985,202		$51,077,303				$15,942,803		$15,332,989		$3,394,747		$1,881,083		$2,697,946		$1,894,298		$1,404,757		$94,611,129	Line 113 + Line 86
116	Net revenue impact																					$58,235	Line 115 - Line 73
117	Adjustment to retain revenue neutrality	($6,471)		($6,471)				($6,471)		($6,471)		($6,471)		($6,471)		($6,471)		($6,471)		($6,471)		($58,235)	Line 116, Column (V) / 9
118	Grouped class revenue target, adjusted for MCOS	$978,732		$51,070,832				$15,936,332		$15,326,519		$3,388,277		$1,874,613		$2,691,475		$1,887,828		$1,398,287		$94,552,894	Line 115 + Line 117
119	Required revenue from volumetric, adjusted for MCOS	$301,667		$35,724,580				$9,213,378		$12,248,931		$2,827,122		$940,228		$1,838,487		$1,565,380		$1,133,532		$65,793,305	Line 118 - Line 104
120																							
121	Volumetric Rate Ratios - current tariff																						
122	Tailblock/HeadBlock ratio																						
123	Winter	100.00%		100.00%				67.17%		66.63%		100.00%		65.03%		66.60%		100.00%		100.00%			Current tariff
124	Summer	100.00%		100.00%				67.17%		66.63%		100.00%		65.03%		56.84%		100.00%		100.00%			Current tariff
125																							
126	Summer/Winter ratio																						
127	Headblock	100.00%		100.00%				100.00%		100.00%		45.72%		100.00%		72.45%		47.97%		54.23%			Current tariff
128	Tailblock	100.00%		100.00%				100.00%		100.00%		45.72%		100.00%		61.83%		47.97%		54.23%			Current tariff
129																							
130	Winter Volumeric Rates																						
131	Headblock	**$0.4078**	$0.5301	**$0.5661**	$0.7359	$0.2264	$0.2944	**$0.4985**	$0.6480	**$0.4553**	$0.5919	**$0.2837**	$0.3688	**$0.3105**	$0.4037	**$0.2664**	$0.3463	**$0.1899**	$0.2468	**$0.0830**	$0.1079		Goal seek
132	Tailblock	$0.4078	$0.5301	$0.5661	$0.7359	$0.2264	$0.2944	$0.3348	$0.4353	$0.3034	$0.3944	$0.2837	$0.3688	$0.2019	$0.2625	$0.1774	$0.2306	$0.1899	$0.2468	$0.0830	$0.1079		Line 123 * Line 131
133	Summer Volumetric Rates																						

Line	(A)	Residential						Commercial and Industrial: Low Load Factor						Commercial and Industrial: High Load Factor								Company Total	Explanation
		Non Heat R-1 (B)	MEP Non Heat R-5 (C)	Heat R-3 (D)	MEP Heat R-6 (E)	Low Income Heat R-4 (F)	MEP Low Income Heat R-7 (G)	Low Annual G-41 (H)	MEP Low Annual G-44 (I)	Medium Annual G-42 (J)	MEP Medium Annual G-45 (K)	High Annual G-43 (L)	MEP High Annual G-46 (M)	Low Annual G-51 (N)	MEP Low Annual G-55 (O)	Medium Annual G-52 (P)	MEP Medium Annual G-56 (Q)	High Annual G-53 (R)	MEP High Annual G-57 (S)	High Annual G-54 (T)	MEP High Annual G-58 (U)	(V)	(W)
134	Headblock	$0.4078	$0.5301	$0.5661	$0.7359	$0.2264	$0.2944	$0.4985	$0.6480	$0.4553	$0.5919	$0.1297	$0.1686	$0.3105	$0.4037	$0.1930	$0.2509	$0.0911	$0.1184	$0.0450	$0.0585		Line 127 * Line 131
135	Tailblock	$0.4078	$0.5301	$0.5661	$0.7359	$0.2264	$0.2944	$0.3348	$0.4353	$0.3034	$0.3944	$0.1297	$0.1686	$0.2019	$0.2625	$0.1097	$0.1426	$0.0911	$0.1184	$0.0450	$0.0585		Line 128 * Line 132
136																							
137	RLIAP discount recovery (through LDAC)					$1,528,562	$780																∑ price differences * quantities
138																							
139	Class volumetric revenue	$293,421	$8,245	$33,054,103	$121,573	$2,547,603	$1,301	$9,208,643	$4,735	$12,188,516	$60,415	$2,827,122	$0	$939,149	$1,080	$1,838,487	$0	$1,565,380	$0	$1,109,146	$24,386		Line 39 * Line 131 + Line 40 * Line 132 + Line 48 * Line 134 + Line 49 * Line 135
140	Total volumetric revenue (Base plus MEP)	$301,667		$35,724,580				$9,213,378		$12,248,931		$2,827,122		$940,228		$1,838,487		$1,565,380		$1,133,532			∑ volumetric revenues for related classes
141	Over/(under)recovery	$0		$0				$0		$0		$0		$0		$0		$0		$0		$0	Line 140 - Line 119
142	**E. CHECK**																						
143	Revenue Target	$978,732		$51,070,832				$15,936,332		$15,326,519		$3,388,277		$1,874,613		$2,691,475		$1,887,828		$1,398,287		**$94,552,894**	
144	Customer Revenue	$677,065		$15,346,252				$6,722,954		$3,077,588		$561,155		$934,384		$852,988		$322,448		$264,755		**$28,759,589**	
145	Volumetric Revenue	$301,667		$35,724,580				$9,213,378		$12,248,931		$2,827,122		$940,228		$1,838,487		$1,565,380		$1,133,532		**$65,793,305**	
146	Check	$0		$0				$0		$0		$0		$0		$0		$0		$0		**$0**	
147																							
148	**F. COMPONENT RATE CHANGES**																						
149																							
150	Customer charge	R-1	R-5	R-3	R-6	R-4	R-7	G-41	G-44	G-42	G-45	G-43	G-46	G-51	G-55	G-52	G-56	G-53	G-57	G-54	G-58		
151	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		
152	Proposed	$15.98	$20.77	$15.98	$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	$785.12	$1,020.66	$785.12	$1,020.66		
153	% 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%		
154																							
155	Winter Headblock																						
156	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	$0.2839	$0.37	$0.2439	$0.32	$0.1705	$0.22	$0.0650	$0.08		
157	Proposed	$0.4078	$0.5301	$0.5661	$0.7359	$0.2264	$0.2944	$0.4985	$0.6480	$0.4553	$0.5919	$0.2837	$0.3688	$0.3105	$0.4037	$0.2664	$0.3463	$0.1699	$0.2468	$0.0830	$0.1079		
158	% 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%		
159																							
160	Winter Tailblock																						
161	Current tariff							$0.3165	$0.41	$0.2855	$0.37			$0.1846	$0.24	$0.1624	$0.21						
162	Proposed							$0.3348	$0.4353	$0.3034	$0.3944			$0.2019	$0.2625	$0.1774	$0.2306						
163	% increase							5.8%	5.8%	6.3%	6.3%			9.4%	9.4%	9.2%	9.2%						
164																							
165	Summer Headblock																						
166	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	$0.2839	$0.37	$0.1767	$0.23	$0.0818	$0.11	$0.0353	$0.05		
167	Proposed	$0.4078	$0.5301	$0.5661	$0.7359	$0.2264	$0.2944	$0.4985	$0.6480	$0.4553	$0.5919	$0.1297	$0.1686	$0.3105	$0.4037	$0.1930	$0.2509	$0.0911	$0.1184	$0.0450	$0.0585		
168	% 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%		
169																							
170	Summer Tailblock																						
171	Current tariff							$0.3165	$0.41	$0.2855	$0.37			$0.1846	$0.24	$0.1004	$0.13						
172	Proposed							$0.3348	$0.4353	$0.3034	$0.3944			$0.2019	$0.2625	$0.1097	$0.1426						
173	% increase							5.8%	5.8%	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 thoughout 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 Étudients 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

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.

WORK EXPERIENCE

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

June 1980 ***Master of Science, Agricultural and Natural Resource Economics***
Oregon State University, Corvallis, Oregon
Major Emphasis: Natural Resource Economics Minor: Statistics

May 1978 ***Bachelor of Science, Agricultural Economics***
Oklahoma State University, Stillwater, Oklahoma

PUBLICATIONS

Available upon request

CONTACT

3800 SW Cedar Hills Blvd, Suite 285 Beaverton OR 97005

Email: mark@forecon.com URL: www.forecon.com

Bio for Mark Thompson

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 sensitively 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 prided 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 requited 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.