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**II RATE SCHEDULES
FIRM RATE SCHEDULES**

	<u>Winter Period</u>				<u>Summer Period</u>			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$11.97			\$ 11.97	\$ 11.97			\$ 11.97
All therms	\$ 0.1582	\$ 0.6719	\$ 0.0258	\$ 0.8559	\$ 0.1582	\$ 0.5403	\$ 0.0693	\$ 0.7678
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$17.31			\$ 17.31	\$ 17.31			\$ 17.31
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2739	\$ 0.6719	\$ 0.0258	\$ 0.9716	\$ 0.2739	\$ 0.5403	\$ 0.0693	\$ 0.8835
All therms over the first block per month at	\$ 0.2263	\$ 0.6719	\$ 0.0258	\$ 0.9240	\$ 0.2263	\$ 0.5403	\$ 0.0693	\$ 0.8359
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$6.92			\$ 6.92	\$ 6.92			\$ 6.92
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1096	\$ 0.6719	\$ 0.0258	\$ 0.8073	\$ 0.1096	\$ 0.5403	\$ 0.0693	\$ 0.7192
All therms over the first block per month at	\$ 0.0905	\$ 0.6719	\$ 0.0258	\$ 0.7882	\$ 0.0905	\$ 0.5403	\$ 0.0693	\$ 0.7001
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3251	\$ 0.6736	\$ 0.0187	\$ 1.0174	\$ 0.3251	\$ 0.5411	\$ 0.0493	\$ 0.9155
All therms over the first block per month at	\$ 0.2114	\$ 0.6736	\$ 0.0187	\$ 0.9037	\$ 0.2114	\$ 0.5411	\$ 0.0493	\$ 0.8018
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3038	\$ 0.6736	\$ 0.0187	\$ 0.9961	\$ 0.3038	\$ 0.5411	\$ 0.0493	\$ 0.8942
All therms over the first block per month at	\$ 0.2007	\$ 0.6736	\$ 0.0187	\$ 0.8930	\$ 0.2007	\$ 0.5411	\$ 0.0493	\$ 0.7911
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$524.53			\$ 524.53	\$ 524.53			\$ 524.53
All therms over the first block per month at	\$ 0.1866	\$ 0.6736	\$ 0.0187	\$ 0.8789	\$ 0.0854	\$ 0.5411	\$ 0.0493	\$ 0.6758
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1740	\$ 0.6671	\$ 0.0187	\$ 0.8598	\$ 0.1740	\$ 0.5388	\$ 0.0493	\$ 0.7621
All therms over the first block per month at	\$ 0.1123	\$ 0.6671	\$ 0.0187	\$ 0.7981	\$ 0.1123	\$ 0.5388	\$ 0.0493	\$ 0.7004
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1683	\$ 0.6671	\$ 0.0187	\$ 0.8541	\$ 0.1236	\$ 0.5388	\$ 0.0493	\$ 0.7117
All therms over the first block per month at	\$ 0.1142	\$ 0.6671	\$ 0.0187	\$ 0.8000	\$ 0.0712	\$ 0.5388	\$ 0.0493	\$ 0.6593
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.1201	\$ 0.6671	\$ 0.0187	\$ 0.8059	\$ 0.0574	\$ 0.5388	\$ 0.0493	\$ 0.6455
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.0415	\$ 0.6671	\$ 0.0187	\$ 0.7273	\$ 0.0224	\$ 0.5388	\$ 0.0493	\$ 0.6105

Anticipated Cost of Gas

**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013
(REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)**

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 9,446,057	
Supply Costs:	26,630,667	
Storage Gas:		
Demand, Capacity:	\$ 1,092,898	
Commodity Costs:	9,121,704	
Produced Gas:	291,366	
Hedged Contract (Saving)/Loss	1,941,641	
Hedge Underground Storage Contract (Saving)/Loss	<u>-</u>	
Unadjusted Anticipated Cost of Gas		\$ 48,524,333
Adjustments:		
Prior Period (Over)/Under Recovery (as of 05/01/12)	\$ 1,606,569	
Interest	73,865	
Prior Period Adjustments	-	
Broker Revenues	(396,197)	
Refunds from Suppliers	-	
Fuel Financing	109,724	
Transportation CGA Revenues	(8,224)	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(1,130,619)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	<u>40,691</u>	
Total Adjustments		<u>295,808</u>
Total Anticipated Direct Cost of Gas		\$ 48,820,141
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 11/01/12 - 04/30/13)	\$ 48,524,333	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	<u>0.127%</u>	
Working Capital	\$ 61,669	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>(541)</u>	
Total Working Capital Allowance		61,128
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 11/01/12 - 04/30/13)	\$ 48,524,333	
Less: Refunds	-	
Plus: Total Working Capital	61,128	
Plus: Prior Period (Over)/Under Recovery	<u>1,606,569</u>	
Subtotal	\$ 50,192,030	
Bad Debt Percentage	<u>2.50%</u>	
Bad Debt Allowance	\$ 1,254,801	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>113,348</u>	
Total Bad Debt Allowance		\$ 1,368,148
Production and Storage Capacity		
		\$ 1,980,428
Miscellaneous Overhead (11/01/12 - 04/30/13)	\$ 13,170	
Times Winter Sales	77,826	
Divided by Total Sales	<u>95,484</u>	
Miscellaneous Overhead		<u>10,735</u>
Total Anticipated Indirect Cost of Gas		\$ 3,420,439
Total Cost of Gas		<u>\$ 52,240,580</u>

**CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013
(Refer to Text in Section 16 Cost of Gas Clause)**

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 48,820,141	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
Direct Cost of Gas Rate		\$ 0.6279 per therm
Demand Cost of Gas Rate	\$ 10,538,954	\$ 0.1355 per therm
Commodity Cost of Gas Rate	37,985,379	\$ 0.4885 per therm
Adjustment Cost of Gas Rate	<u>295,808</u>	<u>\$ 0.0038 per therm</u>
Total Direct Cost of Gas Rate	\$ 48,820,141	\$ 0.6279 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,420,439	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
Indirect Cost of Gas		\$ 0.0440 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/12		\$ 0.6719 per therm
RESIDENTIAL COST OF GAS RATE - 11/01/12		COGwr \$ 0.6719 /therm

Maximum (COG + 25%) \$ 0.8399

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12		COGwl \$ 0.6671 /therm
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Average Demand Cost of Gas Rate Effective 11/01/12	\$ 0.1355		
Times: Low Winter Use Ratio (Winter)	0.9585	Maximum (COG + 25%)	\$ 0.8339
Times: Correction Factor	<u>1.00680</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1308		
Commodity Cost of Gas Rate	\$ 0.4885		
Adjustment Cost of Gas Rate	\$ 0.0038		
Indirect Cost of Gas Rate	<u>\$ 0.0440</u>		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6671		

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12		COGwh \$ 0.6736 /therm
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Average Demand Cost of Gas Rate Effective 11/01/12	\$ 0.1355		
Times: High Winter Use Ratio (Winter)	1.0068	Maximum (COG + 25%)	\$ 0.8420
Times: Correction Factor	<u>1.0068</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1373		
Commodity Cost of Gas Rate	\$ 0.4885		
Adjustment Cost of Gas Rate	\$ 0.0038		
Indirect Cost of Gas Rate	<u>\$ 0.0440</u>		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.6736		

II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013
(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 48,820,141	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
Direct Cost of Gas Rate		\$ 0.6279 per therm
Demand Cost of Gas Rate	\$ 10,538,954	\$ 0.1355 per therm
Commodity Cost of Gas Rate	37,985,379	\$ 0.4885 per therm
Adjustment Cost of Gas Rate	<u>295,808</u>	<u>\$ 0.0038 per therm</u>
Total Direct Cost of Gas Rate	\$ 48,820,141	\$ 0.6279 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,420,439	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
Indirect Cost of Gas		\$ 0.0440 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/12)		\$ 0.6719
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/12)		\$ 0.6919

RESIDENTIAL COST OF GAS RATE - 11/01/12	COGwr	\$ 0.6919 /therm
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COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12	COGwl	\$ 0.6871 /therm
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Average Demand Cost of Gas Rate Effective (11/01/12)	\$ 0.1355
Times: Low Winter Use Ratio (Winter)	\$ 0.9585
Times: Correction Factor	<u>1.0068</u>
Adjusted Demand Cost of Gas Rate	\$ 0.1308
Commodity Cost of Gas Rate	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6671
FPO Risk Premium	\$ 0.0200
	\$ 0.6871

COM/IND HIGH WINTER USE COST OF GAS RATE -11/01/12	COGwh	\$ 0.6936 /therm
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Average Demand Cost of Gas Rate Effective (11/01/12)	\$ 0.1355
Times: High Winter Use Ratio (Winter)	\$ 1.0068
Times: Correction Factor	<u>1.0068</u>
Adjusted Demand Cost of Gas Rate	\$ 0.1373
Commodity Cost of Gas Rate	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6736
FPO Risk Premium	\$ 0.0200
	\$ 0.6936

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013

(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	\$ -		
LNG	<u>291,366</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	291,366		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>9.9%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 28,845</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	77,826,455	65.4%	
FIRM TRANSPORTATION SUBJECT TO FTCCG	<u>41,120,858</u>	<u>34.6%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	118,947,312	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	34.6%	x	\$ 28,845 = \$ 9,972
PRIOR (OVER) OR UNDER COLLECTION			<u>(1,888)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 8,084
PROJECTED FIRM TRANSPORTATION THROUGHPUT			41,120,858
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0002

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual Environmental increase	\$256,547
DG 10-17 Base Rate Revision Collections	(\$78,892)
Environmental Subtotal	\$177,655
Overall Annual Net Increase to Rates	\$177,655

Estimated weather normalized firm therms billed for the
twelve months ended 10/31/13 - sales and transportation 158,062,349 therms

Surcharge per therm \$0.0011 per therm

Total Environmental Surcharge \$0.0011

Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers

Rate Case Expense (Balance 07/31/12)	\$ 623,004
Temporary Rate Reconciliation - DG 10-017	-
Sipulation per Settlement Argument - DG 10-017	-
Reconciliation DG 08-009 and Merger Incentive DG 06-707	-
	<hr/>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ 623,004
OffPeak 2012 Rate Case Expense Factor	\$ 0.0116
OffPeak 2012 Projected Volumes (Aug-Oct)	16,967,216
OffPeak 2012 Rate Case Expense Projected Collection (Aug-Oct)	197,035
<u>OffPeak 2012 Rate Case Expense Projected Interest (Aug-Oct)</u>	<u>4,804</u>
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	430,773
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	57,541,620
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	100,520,729
	158,062,349
Total Volumes	
Rate Case Expense Factor	\$ 0.0027

Local Distribution Adjustment Charge Calculation

		Sales Customers	Transportation Customers
<u>Residential Non Heating Rates - R-1</u>			
Energy Efficiency Charge	\$0.0147		
Demand Side Management Charge	<u>0.0000</u>		
Conservation Charge (CCx)		\$0.0147	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	<u>0.0011</u>		
Environmental Surcharge (ES)		0.0011	
Interruptible Transportation Margin Credit (ITMC)		0.0000	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0027	
Residential Low Income Assistance Program (RLIAP)		<u>0.0073</u>	
LDAC		\$0.0258	per therm

<u>Residential Heating Rates - R-3, R-4</u>			
Energy Efficiency Charge	\$0.0147		
Demand Side Management Charge	<u>0.0000</u>		
Conservation Charge (CCx)		\$0.0147	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	<u>0.0011</u>		
Environmental Surcharge (ES)		0.0011	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0027	
Residential Low Income Assistance Program (RLIAP)		<u>0.0073</u>	
LDAC		\$0.0258	per therm

<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u>			
Energy Efficiency Charge	\$0.0076		
Demand Side Management Charge	<u>0.0000</u>		
Conservation Charge (CCx)		\$0.0076	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	<u>0.0011</u>		
Environmental Surcharge (ES)		0.0011	0.0011
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0027	0.0027
Residential Low Income Assistance Program (RLIAP)		<u>0.0073</u>	<u>0.0073</u>
LDAC		\$0.0187	\$0.0187 per therm

<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u>			
Energy Efficiency Charge	\$0.0076		
Demand Side Management Charge	<u>0.0000</u>		
Conservation Charge (CCx)		\$0.0076	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	<u>0.0011</u>		
Environmental Surcharge (ES)		0.0011	0.0011
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0027	0.0027
Residential Low Income Assistance Program (RLIAP)		<u>0.0073</u>	<u>0.0073</u>
LDAC		\$0.0187	\$0.0187 per therm

<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u>			
Energy Efficiency Charge	\$0.0076		
Demand Side Management Charge	<u>0.0000</u>		
Conservation Charge (CCx)		\$0.0076	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	<u>0.0011</u>		
Environmental Surcharge (ES)		0.0011	0.0011
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0027	0.0027
Residential Low Income Assistance Program (RLIAP)		<u>0.0073</u>	<u>0.0073</u>
LDAC		\$0.0187	\$0.0187 per therm

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 – GAS
LIBERTY UTILITIES

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ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.19 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation. Capacity for Mitigation.
III.	Peaking Demand Charge	\$18.62 MMBTU of Peak MDQ.
IV.	Company Allowance Calculation (per Schedule 25)	
		138,409,150 Total Sendout - Therms Jul-2011 - Jun-2012
		<u>136,259,218</u> Total Throughput - Therms Jul-2011 - Jun-2012
		2,149,932 Variance (Sendout - Throughput)
	Company Allowance Percentage 2012-13	1.6% Variance / Total Sendout

III DELIVERY TERMS AND CONDITIONS

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LIBERTY UTILITIES

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ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	38.0%	21.0%	41.0%	100.0%
G-51	Low Annual /Low Winter Use	49.0%	17.0%	34.0%	100.0%
G-42	Medium Annual / High Winter	38.0%	21.0%	41.0%	100.0%
G-52	High Annual / Low Winter Use	49.0%	17.0%	34.0%	100.0%
G-43	High Annual / High Winter	38.0%	21.0%	41.0%	100.0%
G-53	High Annual / Load Factor < 90%	49.0%	17.0%	34.0%	100.0%
G-54	High Annual / Load Factor < 90%	49.0%	17.0%	34.0%	100.0%

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87	Second <u>Third</u> Revised
88	Original <u>First</u> Revised
89	Original <u>First</u> Revised
90	Original
91	Original <u>First</u> Revised
92	Original <u>First</u> Revised
93	Original
94	Original <u>First</u> Revised

CHECK SHEET (Cont'd)

The title page and pages 1- inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Page</u>	<u>Revision</u>
125	Original
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153	Original
154	Original
155	Original <u>First Revised</u>
156	Original <u>First Revised</u>

**II RATE SCHEDULES
FIRM RATE SCHEDULES**

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 11.97			\$ 11.97	\$ 11.97			\$ 11.97
All Therms	\$ 0.1582	\$ 0.6719	\$ 0.0258	\$ 0.8559	\$ 0.1582	\$ 0.5403	\$ 0.0693	\$ 0.7678
	\$ 0.1582	\$ 0.7460	\$ 0.0693	\$ 0.9735				
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 17.31			\$ 17.31	\$ 17.31			\$ 17.31
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2739	\$ 0.6719	\$ 0.0258	\$ 0.9716	\$ 0.2739	\$ 0.5403	\$ 0.0693	\$ 0.8835
	\$ 0.2739	\$ 0.7460	\$ 0.0693	\$ 1.0892				
All therms over the first block per month at	\$ 0.2263	\$ 0.6719	\$ 0.0258	\$ 0.9240	\$ 0.2263	\$ 0.5403	\$ 0.0693	\$ 0.8359
	\$ 0.2263	\$ 0.7460	\$ 0.0693	\$ 1.0416				
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 6.92			\$ 6.92	\$ 6.92			\$ 6.92
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1096	\$ 0.6719	\$ 0.0258	\$ 0.8073	\$ 0.1096	\$ 0.5403	\$ 0.0693	\$ 0.7192
	\$ 0.1096	\$ 0.7460	\$ 0.0693	\$ 0.9240				
All therms over the first block per month at	\$ 0.0905	\$ 0.6719	\$ 0.0258	\$ 0.7882	\$ 0.0905	\$ 0.5403	\$ 0.0693	\$ 0.7001
	\$ 0.0905	\$ 0.7460	\$ 0.0693	\$ 0.9058				
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3251	\$ 0.6736	\$ 0.0187	\$ 1.0174	\$ 0.3251	\$ 0.5411	\$ 0.0493	\$ 0.9155
	\$ 0.3251	\$ 0.7463	\$ 0.0493	\$ 1.1207				
All therms over the first block per month at	\$ 0.2114	\$ 0.6736	\$ 0.0187	\$ 0.9037	\$ 0.2114	\$ 0.5411	\$ 0.0493	\$ 0.8018
	\$ 0.2114	\$ 0.7463	\$ 0.0493	\$ 1.0070				
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3038	\$ 0.6736	\$ 0.0187	\$ 0.9961	\$ 0.3038	\$ 0.5411	\$ 0.0493	\$ 0.8942
	\$ 0.3038	\$ 0.7463	\$ 0.0493	\$ 1.0994				
All therms over the first block per month at	\$ 0.2007	\$ 0.6736	\$ 0.0187	\$ 0.8930	\$ 0.2007	\$ 0.5411	\$ 0.0493	\$ 0.7911
	\$ 0.2007	\$ 0.7463	\$ 0.0493	\$ 0.9963				
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 524.53			\$ 524.53	\$ 524.53			\$ 524.53
All therms over the first block per month at	\$ 0.1866	\$ 0.6736	\$ 0.0187	\$ 0.8789	\$ 0.0854	\$ 0.5411	\$ 0.0493	\$ 0.6758
	\$ 0.1866	\$ 0.7463	\$ 0.0493	\$ 0.9822				
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1740	\$ 0.6671	\$ 0.0187	\$ 0.8598	\$ 0.1740	\$ 0.5388	\$ 0.0493	\$ 0.7621
	\$ 0.1740	\$ 0.7445	\$ 0.0493	\$ 0.9678				
All therms over the first block per month at	\$ 0.1123	\$ 0.6671	\$ 0.0187	\$ 0.7981	\$ 0.1123	\$ 0.5388	\$ 0.0493	\$ 0.7004
	\$ 0.1123	\$ 0.7445	\$ 0.0493	\$ 0.9061				
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1683	\$ 0.6671	\$ 0.0187	\$ 0.8541	\$ 0.1236	\$ 0.5388	\$ 0.0493	\$ 0.7117
	\$ 0.1683	\$ 0.7445	\$ 0.0493	\$ 0.9621				
All therms over the first block per month at	\$ 0.1142	\$ 0.6671	\$ 0.0187	\$ 0.8000	\$ 0.0712	\$ 0.5388	\$ 0.0493	\$ 0.6593
	\$ 0.1142	\$ 0.7445	\$ 0.0493	\$ 0.9080				
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.1201	\$ 0.6671	\$ 0.0187	\$ 0.8059	\$ 0.0574	\$ 0.5388	\$ 0.0493	\$ 0.6455
	\$ 0.1201	\$ 0.7445	\$ 0.0493	\$ 0.9139				
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.0415	\$ 0.6671	\$ 0.0187	\$ 0.7273	\$ 0.0224	\$ 0.5388	\$ 0.0493	\$ 0.6105
	\$ 0.0415	\$ 0.7445	\$ 0.0493	\$ 0.8353				

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Anticipated Cost of Gas
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013
PERIOD COVERED: ~~SUMMER PERIOD, MAY 1, 2012 THROUGH OCTOBER 31, 2012~~
 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas:				
Demand Costs:	\$ 4,129,304		\$ 9,446,057	
Supply Costs:	\$ 7,229,926		26,630,667	
Storage Gas:				
Demand, Capacity:	_____		1,092,898	
Commodity Costs:	_____		9,121,704	
Produced Gas:				
	_____42,000		291,366	
Hedged Contract Savings				
	_____435,532		1,941,641	
Hedge Underground Storage Contract (Savings)/Loss				
	_____		-	
Unadjusted Anticipated Cost of Gas				
		\$ 11,836,759		\$ 48,524,333
Adjustments:				
Prior Period (Over)/Under Recovery (as of May 1, 2011 October 31, 2011)	\$ (412,104)		\$ 1,606,569	
Interest	(5,809)		73,865	
Prior Period Adjustments	_____		-	
Broker Revenues	_____		(396,197)	
Refunds from Suppliers	(742,917)		-	
Fuel Financing	_____		109,724	
Transportation CGA Revenues	_____		(8,224)	
Interruptible Sales Margin	_____		-	
Capacity Release and Off System Sales Margin	_____		(1,130,619)	
Hedging Costs	_____		-	
Fixed Price Option Administrative Costs	_____		40,691	
Total Adjustments		(1,160,830)		295,808
Total Anticipated Direct Cost of Gas				
		\$ 10,675,929		\$ 48,820,141
Anticipated Indirect Cost of Gas				
Working Capital:				
Total anticipated Direct Cost of Gas (05/01/2011 - 10/31/2011)(11/01/11 - 04/30/12)	\$ 11,836,759		\$ 48,524,333	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	0.127%		0.127%	
Working Capital	15,043		\$ 61,669	
Plus: Working Capital Reconciliation (Acct 142.20)(Acct 142.40)	(1,055)		(541)	
Total Working Capital Allowance		\$ 13,988		\$ 61,128
Bad Debt:				
Total anticipated Direct Cost of Gas (05/01/2011 - 10/31/2011)(11/01/11 - 04/30/12)	\$ 11,836,759		\$ 48,524,333	
Less: Refunds	-		-	
Plus: Total Working Capital	13,988		61,128	
Plus: Prior Period (Over)/Under Recovery	(412,104)		1,606,569	
Subtotal	\$ 11,438,643		\$ 50,192,030	
Bad Debt Percentage	2.37%		2.50%	
Bad Debt Allowance	271,096		\$ 1,254,801	
Plus: Bad Debt Reconciliation (Acct 175.52)(Acct 175.54)	_____		113,348	
Total Bad Debt Allowance		271,096		1,368,148
Production and Storage Capacity				1,980,428
Miscellaneous Overhead (05/01/2011 - 10/31/2011)(11/01/11 - 04/30/12)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	22,654		77,826	
Divided by Total Sales	105,304		95,484	
Miscellaneous Overhead		2,833		10,735
Total Anticipated Indirect Cost of Gas		\$ 287,917		\$ 3,420,439
Total Cost of Gas				
		\$ 10,963,846		\$ 52,240,580

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**NHPUC NO. 7- GAS
LIBERTY UTILITIES**

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013~~
 (Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 10,675,929		\$ 48,820,141	
Projected Prorated Sales (05/01/12 - 10/31/2012) (11/01/11 - 04/30/12)	<u>21,419,124</u>		77,755,617	
Direct Cost of Gas Rate		0.4984		\$ 0.6279 per therm
Demand Cost of Gas Rate	\$ 4,129,301	<u>0.1928</u>	\$ 10,538,954	\$ 0.1355
Commodity Cost of Gas Rate	<u>7,707,458</u>	<u>0.3598</u>	37,985,379	\$ 0.4885
Adjustment Cost of Gas Rate	<u>(1,160,830)</u>	<u>(0.0542)</u>	295,808	\$ 0.0038
Total Direct Cost of Gas Rate	\$ 10,675,929	0.4984	\$ 48,820,141	\$ 0.6279
Total Anticipated Indirect Cost of Gas	\$ 287,917		\$ 3,420,439	
Projected Prorated Sales (05/01/12 - 10/31/2012) (11/01/11 - 04/30/12)	<u>21,419,124</u>		77,755,617	
Indirect Cost of Gas		\$ 0.0134		\$ 0.0440 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/12				\$ 0.6719 per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/11		\$ 0.5118		

RESIDENTIAL COST OF GAS RATE - 11/01/12	COGwr	\$ 0.6719 /therm
RESIDENTIAL COST OF GAS RATE - 05/01/13	COGsr	\$ 0.5118 /therm
Change in rate due to change in under/over recovery		\$ (0.0377) per therm
RESIDENTIAL COST OF GAS RATE - 06/01/2012	COGsr	\$ 0.4741 /therm
Change in rate due to change in under/over recovery		\$ (0.0046) per therm
RESIDENTIAL COST OF GAS RATE - 07/01/2012	COGsr	\$ 0.4695 /therm
Change in rate due to change in under/over recovery		\$ 0.0515 per therm
RESIDENTIAL COST OF GAS RATE - 08/01/2012	COGsr	\$ 0.5210 /therm
Change in rate due to change in under/over recovery		\$ 0.0193 per therm
RESIDENTIAL COST OF GAS RATE - 09/01/2012	COGsr	\$ 0.5403 /therm

Maximum (COG + 25%) \$ 0.6398 \$ 0.8399

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12	COGwl	\$ 0.6671 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/13	COGsl	\$ 0.5103 /therm
Change in rate due to change in under/over recovery		\$ (0.0377) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2012	COGsl	\$ 0.4726 /therm
Change in rate due to change in under/over recovery		\$ (0.0046) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/2012	COGsl	\$ 0.4680 /therm
Change in rate due to change in under/over recovery		\$ 0.0515 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 08/01/2012	COGsl	\$ 0.5195 /therm
Change in rate due to change in under/over recovery		\$ 0.0193 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 09/01/2012	COGsl	\$ 0.5388 /therm

Average Demand Cost of Gas Rate Effective 11/01/11-05/01/2012	\$ 0.1928	\$ 0.1355	Maximum (COG + 25%)	\$ 0.6399	\$ 0.8399
Times: Low Winter Use Ratio (Winter)	<u>0.9895</u>	0.9585			
Times: Correction Factor	<u>1.0026</u>	1.0068			
Adjusted Demand Cost of Gas Rate	\$ 0.1913	\$ 0.1308			
Commodity Cost of Gas Rate	\$ 0.3598	\$ 0.4885			
Adjustment Cost of Gas Rate	<u>(0.0542)</u>	0.0038			
Indirect Cost of Gas Rate	<u>0.0134</u>	0.0440			
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.5103	\$ 0.6671			

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12	COGwh	\$ 0.6736 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/13	COGsh	\$ 0.5126 /therm
Change in rate due to change in under/over recovery		\$ (0.0377) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/2012	COGsh	\$ 0.4749 /therm
Change in rate due to change in under/over recovery		\$ (0.0046) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/2012	COGsh	\$ 0.4703 /therm
Change in rate due to change in under/over recovery		\$ 0.0515 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 08/01/2012	COGsh	\$ 0.5218 /therm
Change in rate due to change in under/over recovery		\$ 0.0193 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 09/01/2012	COGsh	\$ 0.5411 /therm

Average Demand Cost of Gas Rate Effective 11/01/11-05/01/2012	\$ 0.1928	\$ 0.1355	Maximum (COG + 25%)	\$ 0.6408	\$ 0.8420
Times: High Winter Use Ratio (Winter)	<u>1.0014</u>	1.0068			
Times: Correction Factor	<u>1.0026</u>	1.0068			
Adjusted Demand Cost of Gas Rate	\$ 0.1936	\$ 0.1373			
Commodity Cost of Gas Rate	\$ 0.3598	\$ 0.4885	Minimum		
Adjustment Cost of Gas Rate	<u>(0.0542)</u>	0.0038	Maximum		
Indirect Cost of Gas Rate	<u>0.0134</u>	0.0440			
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.5126	\$ 0.6736			

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II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013
PERIOD COVERED: ~~WINTER PERIOD, NOVEMBER 1, 2011 THROUGH APRIL 30, 2012~~
(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 61,876,339		\$ 48,820,141	
Projected Prorated Sales (11/01/2011-4/30/2012) (11/01/2012 - 4/30/2013)	82,632,661		77,755,617	
Direct Cost of Gas Rate		\$ 0.7488		\$ 0.6279 per therm
Demand Cost of Gas Rate	\$ 12,917,335	\$ 0.1563	\$ 10,538,954	\$ 0.1355
Commodity Cost of Gas Rate	46,765,733	\$ 0.5659	\$ 37,985,379	\$ 0.4885
Adjustment Cost of Gas Rate	2,193,271	\$ 0.0265	\$ 295,808	\$ 0.0038
Total Direct Cost of Gas Rate	\$ 61,876,339	\$ 0.7488	\$ 48,820,141	\$ 0.6279
Total Anticipated Indirect Cost of Gas	\$ 3,616,575		\$ 3,420,439	
Projected Prorated Sales (11/01/2011-4/30/2012) (11/01/2012 - 4/30/2013)	82,632,661		77,755,617	
Indirect Cost of Gas		\$ 0.0438		\$ 0.0440 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2011-2010		\$ 0.7926		\$ 0.6719
FPO Risk Premium		\$ 0.0200		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2011-2010		\$ 0.8126		\$ 0.6919

RESIDENTIAL COST OF GAS RATE - 11/01/12	COGwr	\$ 0.6919 /therm
RESIDENTIAL COST OF GAS RATE - 11/01/2011	COGwr	\$ 0.8126 /therm

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12	COGwl	\$ 0.6871 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2011	COGwr	\$ 0.8111 /therm

Average Cost of Gas Rate Effective- 11/01/2011-11/01/2012	\$ 0.1563	\$ 0.1355
Times: Low Winter Use Ratio (Winter)	\$ 0.9895	\$ 0.9585
Times: Correction Factor	\$ 1.0014	\$ 1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1549	\$ 0.1308
Commodity Cost of Gas Rate	\$ 0.5659	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0265	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0438	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.7911	\$ 0.6671
FPO Risk Premium	\$ 0.0200	\$ 0.0200
	\$ 0.8111	\$ 0.6871

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12	COGwh	\$ 0.6936 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2011	COGwr	\$ 0.8129 /therm

Average Cost of Gas Rate Effective- 11/01/2011-11/01/2012	\$ 0.1563	\$ 0.1355
Times: High Winter Use Ratio (Winter)	\$ 1.0014	\$ 1.0068
Times: Correction Factor	\$ 1.0014	\$ 1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1567	\$ 0.1373
Commodity Cost of Gas Rate	\$ 0.5659	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0265	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0438	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.7929	\$ 0.6736
FPO Risk Premium	\$ 0.0200	\$ 0.0200
	\$ 0.8129	\$ 0.6936

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**NHPUC NO. 7- GAS
LIBERTY UTILITIES**

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$ _____			\$ -		
LNG	<u>\$ 381,653</u>			<u>291,366</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	<u><u>381,653</u></u>			291,366		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	9.9%			9.9%		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u><u>\$ 37,784</u></u>			<u>\$ 28,845</u>		
PROJECTED FIRM THROUGHPUT (THERMS):						
FIRM SALES	<u>-82,647,332</u>	69.1%		77,826,455	65.4%	
FIRM TRANSPORTATION SUBJECT TO FTG	<u>-36,930,101</u>	<u>30.9%</u>		<u>41,120,858</u>	<u>34.6%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	<u>-119,577,433</u>	100.0%		118,947,312	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	30.9%		37,784 = \$ 11,669		34.6% x \$ 28,845 = \$ 9,972	
PRIOR (OVER) OR UNDER COLLECTION			<u>(10,838)</u>			<u>(1,888)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 831			\$ 8,084
PROJECTED FIRM TRANSPORTATION THROUGHPUT			<u>-36,930,101</u>			41,120,858
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT				\$0.0000		\$0.0002

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Manufactured Gas Plants

Required annual increase in rates	\$56,582	\$256,547
DG 10-17 Base Rate Revision Collections	-\$78,892	-\$78,892
Environmental Subtotal	-\$22,310	\$177,655
Overall Annual Net Increase to Rates	\$0	\$177,655
Estimated weather normalized firm therms billed for the twelve months ended 10/31/13 10/31/12 - sales and transportation	163,588,592	158,062,349 therms
Surcharge per therm	\$0.0000	<u>\$0.0011</u> per therm
<u>Total Environmental Surcharge</u>	\$0.0000	\$0.0011

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Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers

Rate Case Expense	\$ 623,004	\$ 1,112,811
Temporary Rate Reconciliation - DG 10-017	\$ -	1,130,418
Sipulation per Settlement Argument - DG 10-017	-	(7,776)
Reconciliation DG 08-009 and Merger Incentive DG 06-707	-	(143,593.0)
		<hr/>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ 623,004	\$ 2,091,860
OffPeak 2011 Rate Case Expense Factor	0.011612706	0.0052
OffPeak 2011 Projected Volumes	16,967,216	36,952,643
OffPeak 2011 Rate Case Expense Collection	197,035	192,154
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	425,969	1,899,706
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	57,541,620	61,976,058
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	100,520,729	101,612,535
	158,062,349	163,588,592
Total Volumes		
Rate Case Expense Factor	\$ 0.0027	\$ 0.0116

Local Distribution Adjustment Charge Calculation

			Sales Customers			Transportation Customers
<u>Residential Non Heating Rates - R-1</u>						
Energy Efficiency Charge	\$0.0498		\$0.0147			
Demand Side Management Charge	<u>0.0000</u>		<u>0.0000</u>			
Conservation Charge (CCx)		\$0.0498		\$0.0147		
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000			
Manufactured Gas Plants	<u>0.0000</u>		<u>0.0011</u>			
Environmental Surcharge (ES)		0.0000		0.0011		
Interruptible Transportation Margin Credit (ITMC)		<u>0.0000</u>		0.0000		
Cost Allowance Adjustment Factor		<u>(0.0013)</u>		0.0000		
Rate Case Expense Factor (RCEF)		0.0116		0.0027		
Residential Low Income Assistance Program (RLIAP)		<u>0.0092</u>		<u>0.0073</u>		
LDAC		<u>\$0.0693</u>		<u>\$0.0258</u>		per therm

<u>Residential Heating Rates - R-3, R-4</u>						
Energy Efficiency Charge	\$0.0498		\$0.0147			
Demand Side Management Charge	<u>0.0000</u>		<u>0.0000</u>			
Conservation Charge (CCx)		\$0.0498		\$0.0147		
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000			
Manufactured Gas Plants	<u>0.0000</u>		<u>0.0011</u>			
Environmental Surcharge (ES)		0.0000		0.0011		
Cost Allowance Adjustment Factor		<u>(0.0013)</u>		0.0000		
Rate Case Expense Factor (RCEF)		0.0116		0.0027		
Residential Low Income Assistance Program (RLIAP)		<u>0.0092</u>		<u>0.0073</u>		
LDAC		<u>\$0.0693</u>		<u>\$0.0258</u>		per therm

<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u>						
Energy Efficiency Charge	\$0.0298		\$0.0076			
Demand Side Management Charge	<u>0.0000</u>		<u>0.0000</u>			
Conservation Charge (CCx)		\$0.0298		\$0.0076	\$0.0298	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000			
Manufactured Gas Plants	<u>0.0000</u>		<u>0.0011</u>			
Environmental Surcharge (ES)		0.0000		0.0011	0.0000	0.0011
Cost Allowance Adjustment Factor		<u>(0.0013)</u>		0.0000	0.0023	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0116		0.0027	0.0116	0.0027
Residential Low Income Assistance Program (RLIAP)		<u>0.0092</u>		<u>0.0073</u>	0.0092	0.0073
LDAC		<u>\$0.0493</u>		<u>\$0.0187</u>	<u>\$0.0529</u>	<u>\$0.0187</u> per therm

<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u>						
Energy Efficiency Charge	\$0.0298		\$0.0076			
Demand Side Management Charge	<u>0.0000</u>		<u>0.0000</u>			
Conservation Charge (CCx)		\$0.0298		\$0.0076	\$0.0298	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000			
Manufactured Gas Plants	<u>0.0000</u>		<u>0.0011</u>			
Environmental Surcharge (ES)		0.0000		0.0011	0.0000	0.0011
Cost Allowance Adjustment Factor		<u>(0.0013)</u>		0.0000	0.0023	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0116		0.0027	0.0116	0.0027
Residential Low Income Assistance Program (RLIAP)		<u>0.0092</u>		<u>0.0073</u>	0.0092	0.0073
LDAC		<u>\$0.0493</u>		<u>\$0.0187</u>	<u>\$0.0529</u>	<u>\$0.0187</u> per therm

<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u>						
Energy Efficiency Charge	\$0.0298		\$0.0076			
Demand Side Management Charge	<u>0.0000</u>		<u>0.0000</u>			
Conservation Charge (CCx)		\$0.0298		\$0.0076	\$0.0298	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000			
Manufactured Gas Plants	<u>0.0000</u>		<u>0.0011</u>			
Environmental Surcharge (ES)		0.0000		0.0011	0.0000	0.0011
Cost Allowance Adjustment Factor		<u>(0.0013)</u>		0.0000	0.0023	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0116		0.0027	0.0116	0.0027
Residential Low Income Assistance Program (RLIAP)		<u>0.0092</u>		<u>0.0073</u>	0.0092	0.0073
LDAC		<u>\$0.0493</u>		<u>\$0.0187</u>	<u>\$0.0529</u>	<u>\$0.0187</u> per therm

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ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.22	\$0.19 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15%	15% of the Proceeds from the Marketing of Capacity for Mitigation.
III.	Peaking Demand Charge	\$18.96	\$18.62 MMBTU of Peak MDQ.
IV.	Company Allowance Calculation (per Schedule 25)		
		157,306,800	138,409,150 Total Sendout - Therms Jul-2011 - Jun-2012
		155,168,138	136,259,218 Total Throughput - Therms Jul-2011 - Jun-2012
		2,138,662	2,149,932 Variance (Sendout - Throughput)
	Company Allowance Percentage 2012-13	1.4%	1.6% Variance / Total Sendout

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ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	38% 38.0%	21% 21.0%	41% 41.0%	100.0%
G-51	Low Annual /Low Winter Use	52% 49.0%	16% 17.0%	32% 34.0%	100.0%
G-42	Medium Annual / High Winter	38% 38.0%	21% 21.0%	41% 41.0%	100.0%
G-52	High Annual / Low Winter Use	52% 49.0%	16% 17.0%	32% 34.0%	100.0%
G-43	High Annual / High Winter	38% 38.0%	21% 21.0%	41% 41.0%	100.0%
G-53	High Annual / Load Factor < 90%	52% 49.0%	16% 17.0%	32% 34.0%	100.0%
G-54	High Annual / Load Factor > 90%	52% 49.0%	16% 17.0%	32% 34.0%	100.0%

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