

ENERGY NORTH NATURAL GAS, INC

REDACTED

D/B/A LIBERTY UTILITIES

2330 Cost of Gas Reconciliation Report

WINTER 2012-2013 COST OF GAS RESULTS

For the six months ended April 30, 2013 peak season

DG 12-265

NOVEMBER 2012 THROUGH APRIL 2013

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
Peak Gas cost Account 175.20			
Balance 05/01/12 - (Over) / Under	\$1,606,569	\$1,606,569 2/	\$0
Peak Gas Costs 5/1/12 - 10/31/12	\$3,054,281	\$3,546,649 3/	492,368
Fuel Financing 5/1/12 - 10/31/12	51,154	29,864 3/	(21,290)
Prior Period Adjustment 5/1/12-10/31/12	-	(48,359) 3/	(48,359)
Broker Revenue 5/1/12 - 10/31/12	(145,407)	(105,108) 3/	40,299
280 Day Margins 5/1/12 - 10/31/12	-	- 4/	-
IT Sales Margins 5/1/12 - 10/31/12	-	- 4/	-
Off System Sales Margin 5/1/12 - 10/31/12	(264,466)	(337,061) 4/	(72,595)
Capacity Release 5/1/12 - 10/31/12	(665,237)	(1,217,319) 4/	(552,082)
Interest 5/1/12 - 10/31/12	43,656	43,152 3/	(504)
Sum 5/1/12 - 10/31/12 costs	\$2,073,981	\$1,911,818	(\$162,163)
Beginning Balance 10/31/12 (Over)/Under	\$3,680,550	\$3,518,387	(\$162,163)
Interest 11/1/12 - 4/30/13	26,196	67,621	41,425
Prior Period Adjustments	-	-	0
Interruptible Sales Margin 11/1/12 - 4/30/13	-	-	-
280-Day Margin 11/1/12 - 4/30/13	-	-	-
Off System Sales Margin 11/1/12 -4/30/13	(9,497)	(119,091)	(109,594)
Capacity Release Credits 11/1/12 - 4/30/13	(191,419)	(5,159)	186,260
Other Transportation Related Margins	(8,224)	0	8,224
Fixed Price Option Admin Costs	40,691	45,056	4,365
Broker Revenues 11/1/12 - 4/30/13	(250,790)	(707,694)	(456,904)
Production & Storage	1,980,428	1,980,428	0
Misc Overhead	10,735	10,735	(0)
Fuel Financing 11/1/12 - 4/30/13	58,570	-	(58,570)
Transportation Cost of Gas Revenue	-	(8,076)	(8,076)
Total Adjustment to Costs	\$1,656,690	\$1,263,820	(\$392,870)
Gas Costs 11/1/12 - 4/30/13	\$45,470,052	\$54,723,271	\$9,253,219
Total Gas Costs and Adjustments 11/12 - 04/13	\$47,126,742	\$55,987,091	\$8,860,349
Gas Cost Billed	(\$50,807,292)	(54,386,799)	(\$3,579,507)
Total (Over) / Under 04/30/13	\$0	\$5,118,679	\$5,118,679

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
WINTER 2012-2013 COST OF GAS RESULTS
DG 12-265
NOVEMBER 2012 THROUGH APRIL 2013

REDACTED
2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2013 peak season

	<u>Original</u> <u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Bad Debts Account 175.52</u>			
Beginning Balance	\$113,348	\$113,348	\$0
BD Costs 5/1/12 - 10/31/12	76,452	161,089 5/	84,637
Interest 5/1/12 - 10/31/12	2,515	3,617 5/	1,102
Beginning Balance 10/31/12 (Over)/Under	\$192,315	\$278,054	\$85,739
Bad Debt Costs 11/1/12 - 4/30/13	1,178,349	1,113,143	(65,206)
Bad Debt CGA Billed	(1,372,123)	(1,342,368)	29,755
Adjustment	-	-	0
Interest	1,459	1,958	499
Total (Over) / Under 04/30/13	\$0	\$50,788	\$50,788
<u>Working Capital Account 142.20</u>			
Beginning Balance	(\$541)	(\$540)	\$1
WC Costs 5/1/12 - 10/31/12	3,882	2,532 6/	(1,350)
Interest 5/1/12 - 10/31/12	23	13 6/	(10)
Beginning Balance 10/31/12 (Over)/Under	\$3,364	\$2,004	(\$1,359)
Working Capital Costs 11/1/12 - 4/30/13	57,787	69,389	11,602
Working Capital CGA Billed	(61,166)	(60,235)	931
Adjustment	-	-	0
Interest	15	89	74
Total (Over) / Under 04/30/13	\$0	\$11,247	\$11,247
Total 175.20, 175.52, 142.20	\$0	\$5,180,715	\$5,180,715

1/ As filed 08-31-12 in the Winter 2012-2013 Cost of Gas DG 12-265.

2/ The beginning balance is the sum of the actual April 30, 2012 balance \$2,076,323 less the May 2012 Billings of \$2,824,803, plus reverse of prior month unbilled \$2,355,050.

3/ The 5/1/12 - 10/31/12 costs are per Schedule 1, page 1, of the Summer 2012 Reconciliation filed on March 1, 2013 in DG 12-067.

4/ The 5/1/12 - 10/31/12 costs are per Schedule 4, of the Summer 2012 Reconciliation filed on March 1, 2013 in DG 12-067.

5/ The 5/1/12 - 10/31/12 costs are per Schedule 1A, page 1.

6/ The 5/1/12 - 10/31/12 costs are per Schedule 5, of the Summer 2012 Reconciliation filed on March 1, 2013 in DG 12-067.

**ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
WINTER 2012-2013 COST OF GAS RESULTS
DG 12-265
SUMMARY OF DEMAND CHARGES FOR PERIOD
NOVEMBER 2012 THROUGH APRIL 2013**

	<u>Filing</u>	<u>1/ Actual</u> <u>May 12 - Oct 12</u>	<u>Actual</u> <u>Nov 12 - Apr 13</u>	<u>Actual</u> <u>Total</u> <u>Peak Demand</u> <u>(d)=(b)+(c)</u>	<u>Difference</u> <u>(e)=(d)-(a)</u>
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		
<u>Supplies:</u>					
BP/Nexen					
ICE					
Subtotal Supply Demand Charges	\$6,369	\$0	\$14,051	\$14,051	\$7,682
<u>Pipelines:</u>					
Iroquois Gas Trans	\$160,191	\$0	\$160,988	\$160,988	\$797
TGP NET 33371	178,550	-	172,785	172,785	(\$5,765)
TGP FTA Z5-Z6 2302	139,359	-	113,082	113,082	(\$26,277)
TGP FTA Z0 - Z6 8587	3,121,464	-	2,543,678	2,543,678	(\$577,786)
TGP Dracut FTA Z6 - Z6 42076	586,152	-	586,152	586,152	\$0
TGP (Concord Lateral) Z6-Z6	4,089,120	1,781,539	2,027,362	3,808,901	(\$280,219)
Portland Natual Gas Pipeline	241,474	-	181,069	181,069	(\$60,406)
ANE (Uniongas and TransCanada)	348,403	-	362,174	362,174	\$13,771
TGP FTA 632	1,555,125	647,264	637,552	1,284,816	(\$270,309)
TGP FTA 11234	896,192	387,711	383,152	770,863	(\$125,329)
National Fuel	276,642	115,826	113,362	229,188	(\$47,454)
Subtotal Pipeline Demand Charges	\$11,592,672	\$2,932,340	\$7,281,355	\$10,213,695	(\$1,378,977)
<u>Peaking Supply</u>					
Granite Ridge					
NJR / BG Energy					
DOMAC					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$627,187	\$96,930	(\$713,042)	(\$616,112)	(\$1,243,299)
<u>Propane</u>					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
<u>Storage:</u>					
Demand & Capacity Charges	\$1,430,985	\$616,323	\$588,210	\$1,204,533	(\$226,452)
<u>Other:</u>					
Capacity Managed	(\$3,118,258)	(98,943)	(\$1,371,413)	(\$1,470,356)	\$1,647,902
Pipeline Refunds	\$0	\$0	\$0	\$0	\$0
Total Demand Charges (Forward to Page 4)	\$10,538,955	\$3,546,650	\$5,799,161	\$9,345,811	(\$1,193,144)

1/ Actual Peak Demand costs as filed in Schedule 2B of the Summer 2012 Cost of Gas Reconciliation, DG 12-067 filed March 1, 2013.

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D/B/A LIBERTY UTILITIES
WINTER 2012-2013 COST OF GAS RESULTS
DG 12-265
SUMMARY OF COMMODITY COSTS FOR PERIOD
NOVEMBER 2012 THROUGH APRIL 2013

	<u>Filing</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
Demand Charges (Brought from Page 3):	\$10,538,955		\$9,345,811		(\$1,193,144)
<u>TGP Gulf Commodity</u>					
Therms					
Cost					
<u>Dracut Commodity</u>					
Therms					
Cost					
<u>PNGTS Comodity</u>					
Therms					
Cost					
<u>TGP/Iroquois Commodity</u>					
Therms					
Cost					
<u>TGP/Niagara Commodity</u>					
Therms					
Cost					
<u>City Gate Delivered Supply</u>					
Therms					
Cost					
<u>Storage Gas - Commodity Withdrawn</u>					
Therms					
Cost					
<u>Propane P/S Plant Commodity</u>					
Therms					
Cost					
<u>Propane Tank Farm Commodity</u>					
Therms					
Cost					
<u>LNG P/S Plant Commodity</u>					
Therms					
Cost					
<u>Hedging (Gains) Losses</u>					
<u>Other- Cashout, Broker Penalty, Canadian Managed, Non-Firm costs</u>					
Therms					
Cost					
Prior period Adj					
Subtotal:					
Volumes (net of fuel retention)	79,988,370		81,684,620		1,696,250
Cost	\$ 37,985,377	0.4749	\$ 48,924,110	0.5989	\$ 10,938,733
					0.1241
Total Demand and Commodity Costs	\$ 48,524,332		\$ 58,269,921		\$ 9,745,589
Demand (therms):	79,988,370		81,684,620		1,696,250
Firm Gas Sales	77,755,617		75,294,252		(2,461,365)
Lost Gas (Unaccounted For)	1,344,499		2,042,116		697,617
Unbilled Therms	233,044		3,391,286		3,158,242
Fuel Retention	-		-		-
Company Use	655,210		956,967		301,757
Total Demand	79,988,370		81,684,620		1,696,250

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ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
WINTER 2012-2013 COST OF GAS RESULTS
DG 12-265

	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
<u>Weather Variance - Volume Impact</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS				
Dracut				
City Gate Delivered Supply				
DOMAC				
Storage gas - commodity withdrawn				
Propane				
LNG				
Total Volume Weather Varaince	81,684,620	82,801,775		\$ (445,424)

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
<u>Demand Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Comodity				
City Gate Delivered Supply				
Dracut				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	79,988,370	81,684,620		\$ (1,403,576)

Demand Variance Net of Weather Variance (958,152)

	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
<u>Rate Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Comodity				
Dracut				
DOMAC				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	81,684,620			\$ 14,169,343
Demand Charge Variance (from page 3)				(1,193,144)
Other Rate Variance (from page 4)				
Hedging (Gains)/Losses				89,569
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				(1,916,603)
Total Rate Variance				\$ 11,149,166
Due to Weather Variance				(445,424)
Due to Demand Variance (from above)				(958,152)
Total Gas Cost Variance				<u>\$ 9,745,589</u>

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**ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
WINTER 2012-2013 COST OF GAS RESULTS
DG 12-265**

	FILING	ACTUAL
Cost of Propane	\$ -	\$ 699,114
Cost of LNG	<u>291,366</u>	<u>554,241</u>
Total Costs	291,366	1,253,355
Percentage of Supplies Used For Pressure Support Purposes	<u>9.9%</u>	<u>9.9%</u>
Cost of Supplies Used For Pressure Support Purposes	<u>28,845</u>	<u>124,082</u>
 Firm Therms Sold	 77,826,455	 75,294,252
Firm Therms Transported	<u>41,120,858</u>	<u>40,379,241</u>
Total Therms	118,947,313	115,673,493
 Actual Liquid Cost/Therm	 0.0002	 0.0011
 Firm Therms Transported	 <u>41,120,858</u>	 <u>40,379,241</u>
 Liquid Costs Allocated to Transported Therms	 9,972	 43,315
Prior (Over) or under Collection	<u>(1,888)</u>	<u>(1,888)</u>
Total	<u>8,084</u>	<u>41,427</u>
 Costs Recovered:		
 Therms Transported	 41,120,858	 40,379,241
Recovery Rate	<u>0.0002</u>	<u>0.0002</u>
Costs Recovered	<u>8,224</u>	<u>8,076</u>
 (Over) / Under Collection For Period	 (140)	 33,351

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 175.20

REDACTED

	FOR THE MONTH OF: DAYS IN MONTH	Nov-12 30	Dec-12 31	Jan-13 31	Feb-13 29	Mar-13 31	Apr-13 30	May-13	Total
1	BEGINNING BALANCE	\$ 3,518,387	\$ 2,557,752	\$ 3,210,715	\$ 7,301,077	\$ 6,012,026	\$ 3,134,207	\$ 2,343,441	\$ 3,518,387
2									
3	Add: Actual Costs	5,612,512	9,722,469	15,552,154	12,639,783	6,924,554	4,271,799		54,723,271
4									
5	Add. FPO Admin Costs	45,056	-	-	-	-	-		45,056
6	Add: MISC OH	1,789	1,789	1,789	1,789	1,789	1,789		10,735
7	Add: Production and Storage	330,071	330,071	330,071	330,071	330,071	330,071		1,980,428
8	Add: Fuel Financing	-	-	-	-	-	-		-
9	Reverse Fuel Finance Estimate	-	-	-	-	-	-		-
10	Add new Fuel Finance Estimate	-	-	-	-	-	-		-
11									
12	Less: CUSTOMER BILLINGS	(1,102,502)	(7,503,858)	(10,051,308)	(11,700,985)	(11,679,868)	(9,106,825)	(3,249,530)	(54,394,875)
13	Estimated Unbilled	(5,829,247)	(7,508,220)	(9,207,255)	(11,523,676)	(9,865,332)	(6,098,408)		(50,032,138)
14	Reverse Prior Month Unbilled		5,829,247	7,508,220	9,207,255	11,523,676	9,865,332	6,098,408	50,032,138
15	Sub-Total Accrued Customer Billings	(6,931,748)	(9,182,832)	(11,750,342)	(14,017,406)	(10,021,524)	(5,339,901)	2,848,878	(54,394,875)
16									
17	Less: REFUND	-	-	-	-	-	-		-
18									
19	Less: Broker Revenues	(26,420)	(145,291)	(57,798)	(260,455)	(87,418)	(56,671)	(73,640)	(707,694)
20									
21	NON FIRM MARGIN AND CREDITS	-	(81,194)	-	-	(37,897)	(5,159)	-	(124,250)
22									
23	ENDING BALANCE PRE INTEREST	\$ 2,549,647	\$ 3,202,765	\$ 7,286,589	\$ 5,994,860	\$ 3,121,601	\$ 2,336,135	\$ 5,118,679	\$ 5,051,058
24									
25	MONTH'S AVERAGE BALANCE	3,034,017	2,880,259	5,248,652	6,647,968	4,566,813	2,735,171		
26									
27	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
28									
29	INTEREST APPLIED	8,105	7,950	14,488	17,166	12,606	7,306		67,621
30									
31	ENDING BALANCE	\$ 2,557,752	\$ 3,210,715	\$ 7,301,077	\$ 6,012,026	\$ 3,134,207	\$ 2,343,441	\$ 5,118,679	\$ 5,118,679

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2012 THROUGH APRIL 2013
OFF PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 175.40

	FOR THE MONTH OF: DAYS IN MONTH	Nov-12 30	Dec-12 31	Jan-13 31	Feb-13 29	Mar-13 31	Apr-13 30	May-13	Total
1	BEGINNING BALANCE	\$ 808,752	\$ 53,315	\$ 53,462	\$ 53,610	\$ 53,748	\$ 53,896	\$ 54,040	808,752
2									
3	Add:ACTUAL COST	-	-	-	-	-	-		\$ -
4									
5	Add: MISC OH & PROD and STOR	-	-	-	-	-	-		-
6									
7	Less: CUSTOMER BILLINGS	(1,852,915)	-	-	-	-	-	-	(1,852,915)
8	Estimated Unbilled		-	-	-	-	-		-
9	Reverse Prior Month Unbilled	1,096,328	-	-	-	-	-	-	1,096,328
10	Sub-Total Accrued Customer Billings	(756,587)	-	-	-	-	-	-	(756,587)
11									
12	Add: ADJUSTMENTS	-	-	-	-	-	-	-	-
13									
14	ENDING BALANCE PRE INTEREST	\$ 52,165	\$ 53,315	\$ 53,462	\$ 53,610	\$ 53,748	\$ 53,896	\$ 54,040	\$ 52,165
15									
16	MONTH'S AVERAGE BALANCE	430,459	53,315	53,462	53,610	53,748	53,896		
17									
18	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
19									
20	INTEREST APPLIED	1,150	147	148	138	148	144		1,875
21									
22	ENDING BALANCE	\$ 53,315	\$ 53,462	\$ 53,610	\$ 53,748	\$ 53,896	\$ 54,040	\$ 54,040	\$ 54,040

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
MAY 2012 THROUGH OCTOBER 2012
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 175.52 and 175.54

	FOR THE MONTH OF: DAYS IN MONTH	May-12 31	Jun-12 30	Jul-12 31	Aug-12 31	Sep-12 30	Oct-12 31		Total
1	BEGINNING BALANCE	\$ 113,348	\$ 197,289	\$ 211,879	\$ 228,519	\$ 238,155	\$ 254,998		113,348
2									
3	Add: COST ALLOW	60,886	40,928	37,320	30,533	43,231	70,343		\$ 283,241
4									
5	Adjustment	-	-	-	-	-	-		-
6									
7	Less: CUSTOMER BILLINGS	(17,515)	(36,303)	(25,334)	(22,232)	(22,769)	(33,381)		(157,533)
8	Estimated Unbilled	(20,161)	(10,742)	(6,696)	(6,003)	(10,281)	(24,921)		(78,804)
9	Reverse Prior Month Unbilled	60,303	20,161	10,742	6,696	6,003	10,281		114,185
10	Sub-Total Accrued Customer Billings	22,627	(26,883)	(21,288)	(21,540)	(27,047)	(48,021)		(122,152)
11									
12	ENDING BALANCE PRE INTEREST	\$ 196,861	\$ 211,333	\$ 227,912	\$ 237,512	\$ 254,340	\$ 277,319		\$ 274,437
13									
14	MONTH'S AVERAGE BALANCE	155,104	204,311	219,895	233,015	246,247	266,159		
15									
16	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
17									
18	INTEREST APPLIED	428	546	607	643	658	735		\$ 3,617
19									
20	ENDING BALANCE	\$ 197,289	\$ 211,879	\$ 228,519	\$ 238,155	\$ 254,998	\$ 278,054		\$ 278,054

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2012 THROUGH APRIL 2013
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 175.52 and 175.54

	FOR THE MONTH OF: DAYS IN MONTH	Nov-12 30	Dec-12 31	Jan-13 31	Feb-13 29	Mar-13 31	Apr-13 30	May-13	Total
1	BEGINNING BALANCE	\$ 278,054	\$ 192,563	\$ 145,350	\$ 135,309	\$ 98,216	\$ 19,616	\$ (8,898)	278,054
2									
3	Add: COST ALLOW	116,455	196,247	313,316	255,635	141,691	89,800		\$ 1,113,143
4									
5	Adjustment	-	-	-	-	-	-	-	-
6									
7	Less: CUSTOMER BILLINGS	(70,503)	(201,154)	(269,556)	(300,097)	(255,981)	(199,031)	(70,967)	(1,367,289)
8	Estimated Unbilled	(156,993)	(199,765)	(253,953)	(246,886)	(211,357)	(130,654)		(1,199,608)
9	Reverse Prior Month Unbilled	24,921	156,993	199,765	253,953	246,886	211,357	130,654	1,224,529
10	Sub-Total Accrued Customer Billings	(202,575)	(243,926)	(323,744)	(293,029)	(220,453)	(118,328)	59,687	(1,342,368)
11									
12	ENDING BALANCE PRE INTEREST	\$ 191,935	\$ 144,884	\$ 134,922	\$ 97,915	\$ 19,454	\$ (8,912)	\$ 50,788	\$ 48,830
13									
14	MONTH'S AVERAGE BALANCE	234,995	168,724	140,136	116,612	58,835	5,352		
15									
16	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
17									
18	INTEREST APPLIED	628	466	387	301	162	14		\$ 1,958
19									
20	ENDING BALANCE	\$ 192,563	\$ 145,350	\$ 135,309	\$ 98,216	\$ 19,616	\$ (8,898)	\$ 50,788	\$ 50,788

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
GAS COSTS BY SOURCE
SCHEDULE 2A

REDACTED

FOR THE MONTH OF:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
DEMAND							
ALBERTA NORTHEAST							
BP/NORTHEAST GAS MARKETS							
CANADIAN CAPACITY MANAGED							
TOTAL CANADIAN DEMAND	\$ (212,055.99)	\$ (210,586.49)	\$ (228,067.54)	\$ (243,657.45)	\$ (249,040.84)	\$ (218,101.39)	\$ (1,361,509.70)
PEAKING SUPPLY	(183,144.08)	(161,779.61)	(161,779.58)	(161,779.58)	(161,779.58)	(161,779.58)	(992,042.01)
TRANSPORT CAPACITY	1,218,877.06	1,216,602.17	1,190,524.51	1,252,814.54	1,206,025.99	1,181,448.99	7,266,293.26
CAPACITY RELEASE ADJUSTMENT	-	-	-	-	-	5,158.92	5,158.92
TOTAL TRANSPORT	\$ 1,218,877.06	\$ 1,216,602.17	\$ 1,190,524.51	\$ 1,252,814.54	\$ 1,206,025.99	\$ 1,186,607.91	\$ 7,271,452.18
STORAGE FIXED COSTS	92,904.89	100,131.91	99,888.76	98,561.18	98,416.80	98,306.11	588,209.65
LNG	-	111,600.00	55,800.00	55,800.00	55,800.00	-	279,000.00
PROPANE	-	-	-	-	-	-	-
PIPELINE REFUNDS	-	-	-	-	-	-	-
OTHER	2,400.00	2,501.00	2,142.00	1,926.00	2,400.00	2,682.00	14,051.00
TOTAL DEMAND	\$ 918,981.88	\$ 1,058,468.98	\$ 958,508.15	\$ 1,003,664.69	\$ 951,822.37	\$ 907,715.05	\$ 5,799,161.12
COMMODITY							
ALBERTA NORTHEAST / BP							
ALBERTA NORTHEAST / Emera							
SHELL CANADA							
TOTAL CANADIAN COMMODITY							
PIPELINE TRANSPORT							
DRACUT SUPPLY							
PNGTS							
GAS SUPPLY							
STORAGE							
LNG							
PROPANE							
OTHER COST ADJUSTMENTS							
CANDIAN CAPACITY MANAGED							
SUPPLIER CASHOUT							
NET OTHER COST ADJUSTMENTS							
SUBTOTAL COMMODITY COST	\$ 4,693,327.51	\$ 8,788,948.38	\$ 14,593,645.75	\$ 11,636,118.21	\$ 6,078,154.67	\$ 3,364,083.58	\$ 49,154,278.10
OFF SYSTEM SALES COST							
OFF SYSTEM SALES COST - PPA							
NON-FIRM COST							
TOTAL COMMODITY COST	\$ 4,693,530.59	\$ 8,664,000.24	\$ 14,593,645.75	\$ 11,636,118.21	\$ 5,972,731.82	\$ 3,364,083.58	\$ 48,924,110.19
ENERGY NORTH NATURAL GAS, INC							
NOVEMBER 2012 THROUGH APRIL 2013							
GAS COSTS SUMMARY							
SCHEDULE 2A							
FOR THE MONTH OF:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
Total Peak Demand	\$ 918,981.88	\$ 1,058,468.98	\$ 958,508.15	\$ 1,003,664.69	\$ 951,822.37	\$ 907,715.05	\$ 5,799,161.12
Off-Peak Demand	-	-	-	-	-	-	-
Total Demand	\$ 918,981.88	\$ 1,058,468.98	\$ 958,508.15	\$ 1,003,664.69	\$ 951,822.37	\$ 907,715.05	\$ 5,799,161.12
Total Peak Commodity	\$ 4,693,530.59	\$ 8,664,000.24	\$ 14,593,645.75	\$ 11,636,118.21	\$ 5,972,731.82	\$ 3,364,083.58	\$ 48,924,110.19
Off-Peak Commodity	-	-	-	-	-	-	-
Total Commodity	\$ 4,693,530.59	\$ 8,664,000.24	\$ 14,593,645.75	\$ 11,636,118.21	\$ 5,972,731.82	\$ 3,364,083.58	\$ 48,924,110.19
Firm Sendout Costs	\$ 5,612,512.47	\$ 9,722,469.22	\$ 15,552,153.90	\$ 12,639,782.90	\$ 6,924,554.19	\$ 4,271,798.63	\$ 54,723,271.31

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ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

REDACTED

157	FOR THE MONTH OF:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
158								
159	Peak Demand 175.20	\$ 918,981.88	\$ 1,058,468.98	\$ 958,508.15	\$ 1,003,664.69	\$ 951,822.37	\$ 907,715.05	\$ 5,799,161.12
160	Peak Commodity 175.20	4,693,530.59	8,664,000.24	14,593,645.75	11,636,118.21	5,972,731.82	3,364,083.58	48,924,110.19
161	Total Peak Gas Costs	\$ 5,612,512.47	\$ 9,722,469.22	\$ 15,552,153.90	\$ 12,639,782.90	\$ 6,924,554.19	\$ 4,271,798.63	\$ 54,723,271.31
162								
163	Off-Peak Demand 175.40 OP	-	-	-	-	-	-	-
164	Off-Peak Comm 175.40 OP	-	-	-	-	-	-	-
165	Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166								
167	Firm Sendout Costs	\$ 5,612,512.47	\$ 9,722,469.22	\$ 15,552,153.90	\$ 12,639,782.90	\$ 6,924,554.19	\$ 4,271,798.63	\$ 54,723,271.31

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 3
WINTER CGAC GAS REVENUES BILLED

REDACTED

FOR MONTH OF:	Nov-12 OffPeak	Nov-12 Peak	Dec-12 Peak	Jan-13 Peak	Feb-13 Peak	Mar-13 Peak	Apr-13 Peak	May-13 Peak	Total Peak	Total OffPeak
1 VOLUMES										
2 RESIDENTIAL										
3 R-1	45,282	12,289	87,854	107,539	112,918	105,432	89,968	50,012	566,012	45,282
4 R-1 FPO	2,081	1,423	8,989	13,281	13,547	12,776	9,412	5,370	64,798	2,081
5 R-3	1,895,221	824,614	5,923,380	7,749,567	7,861,869	6,948,413	5,286,703	1,829,970	36,424,516	1,895,221
6 R-3 FPO	205,676	135,273	978,859	1,257,698	1,204,793	1,103,280	844,870	288,563	5,813,336	205,676
7 R-4	65,698	3,502	88,562	243,735	954,018	570,322	547,029	331,209	2,738,377	65,698
8 R-4 FPO	1,577	1,227	17,111	41,827	211,336	107,052	87,206	56,328	522,087	1,577
9 Total Residential	2,215,535	978,328	7,104,755	9,413,647	10,358,481	8,847,275	6,865,188	2,561,452		
10 COMMERCIAL/INDUSTRIAL										
11 G41 - G43	1,020,771	500,619	3,493,334	4,903,421	5,610,367	4,694,931	3,628,009	1,104,564	23,935,245	1,020,771
12 G41 - G43 (FPO)	49,100	34,351	245,597	312,227	366,591	307,982	257,449	73,777	1,597,974	49,100
13 Total G41- G43	1,069,871	534,970	3,738,931	5,215,648	5,976,958	5,002,913	3,885,458	1,178,341		
14 G51 - G63	273,709	92,032	649,322	680,084	664,196	680,084	531,410	280,507	3,450,578	273,709
15 G51 - G63 (FPO)	9,531	7,916	32,491	37,054	35,417	30,004	26,529	11,918	181,329	9,531
16 Total G51-G63	283,240	99,948	585,518	686,376	715,501	694,200	557,939	292,425		
17 Total Sales Volumes	3,568,646	1,613,246	11,429,204	15,315,671	17,050,940	14,544,388	11,308,585	4,032,218	75,294,252	3,568,646
18 TRANSPORTATION										
19 G41 - G43	1,385,373	384,025	3,512,549	4,351,634	4,992,199	4,442,513	3,414,863	1,784,264	22,882,047	1,385,373
20 G51 - G63	2,192,454	101,145	2,768,334	3,008,979	3,204,390	2,865,323	2,935,348	2,613,675	17,497,194	2,192,454
21 Total Transportation Volumes	3,577,827	485,170	6,280,883	7,360,613	8,196,589	7,307,836	6,350,211	4,397,939	40,379,241	3,577,827
22 Total Volumes	7,146,473	2,098,416	17,710,087	22,676,284	25,247,529	21,852,224	17,658,796	8,430,157	115,673,493	7,146,473
23										
24 RATES										
25 Residential	0.5191	0.6535	0.6558	0.6542	0.6973	0.8215	0.8215	0.8215		
26 Residential (FPO)	0.5191	0.6735	0.6735	0.6735	0.6735	0.6735	0.6735	0.6735		
27 C/I Sales G41 to G43	0.5199	0.6552	0.6575	0.6562	0.6964	0.8236	0.8236	0.8236		
28 C/I Sales G41 to G43 (FPO)	0.5199	0.6752	0.6752	0.6752	0.6752	0.6752	0.6752	0.6752		
29 C/I Transport G41 to G43	0.0000	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002		
30 C/I Sales G51 to G63	0.5176	0.6487	0.6509	0.6500	0.6849	0.8155	0.8155	0.8155		
31 C/I Sales G51 to G63 (FPO)	0.5176	0.6687	0.6687	0.6687	0.6687	0.6687	0.6687	0.6687		
32 C/I Transport G51 to G63	0.0000	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002		
33										
34 REVENUES										
35 Residential	\$ 1,041,419	\$ 549,205	\$ 4,000,246	\$ 5,299,570	\$ 6,226,056	\$ 6,263,253	\$ 4,866,320	\$ 1,816,493	\$ 29,021,143	\$ 1,041,419
36 Residential (FPO)	\$ 108,665	\$ 92,891	\$ 676,840	\$ 884,175	\$ 962,887	\$ 823,763	\$ 634,092	\$ 235,901	\$ 4,310,549	\$ 108,665
37 C/I Sales G41 to G43	\$ 530,699	\$ 328,006	\$ 2,296,867	\$ 3,217,625	\$ 3,907,060	\$ 3,866,745	\$ 2,988,028	\$ 909,719	\$ 17,514,049	\$ 530,699
38 C/I Sales G41 to G43 (FPO)	\$ 25,527	\$ 23,194	\$ 165,827	\$ 210,816	\$ 247,522	\$ 207,949	\$ 173,830	\$ 49,814	\$ 1,078,952	\$ 25,527
39 C/I Transport G41 to G43	\$ -	\$ 77	\$ 703	\$ 870	\$ 998	\$ 889	\$ 683	\$ 357	\$ 4,576	\$ -
40 C/I Sales G51 to G63	\$ 141,672	\$ 59,701	\$ 359,965	\$ 422,059	\$ 465,790	\$ 541,652	\$ 433,365	\$ 228,753	\$ 2,511,285	\$ 141,672
41 C/I Sales G51 to G63 (FPO)	\$ 4,933	\$ 5,293	\$ 21,727	\$ 24,778	\$ 23,683	\$ 20,064	\$ 17,740	\$ 7,970	\$ 121,255	\$ 4,933
42 C/I Transport G51 to G63	\$ -	\$ 20	\$ 554	\$ 602	\$ 641	\$ 573	\$ 587	\$ 523	\$ 3,499	\$ -
43 Winter Gas Cost Rev filed	\$ 1,852,915	\$ 1,058,387	\$ 7,522,728	\$ 10,060,495	\$ 11,834,637	\$ 11,724,888	\$ 9,114,644	\$ 3,249,530	\$ 54,565,309	\$ 1,852,915
44										
45 Winter Proration	\$ -	\$ 44,115	\$ (76,759)	\$ (9,187)	\$ (133,652)	\$ (45,020)	\$ (7,820)	\$ -	\$ (228,323)	\$ -
46 adjust to pro-ratio report			57,888						57,888	
47 Less Occupant Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Total	\$ 1,852,915	\$ 1,102,502	\$ 7,503,858	\$ 10,051,308	\$ 11,700,985	\$ 11,679,868	\$ 9,106,825	\$ 3,249,530	\$ 54,394,875	\$ 1,852,915
49										
50 Summer Gas Cost Billed (Acct 175.40)	\$ 1,852,915									\$ 1,852,915
51										
52 Winter Gas Costs Billed (Acct 175.20)		\$ 1,102,405	\$ 7,502,602	\$ 10,049,836	\$ 11,699,345	\$ 11,678,406	\$ 9,105,555	\$ 3,248,650	\$ 54,386,799	
53 Winter Transportation Gas Costs Billed (Acct 175.20)	-	97	1,256	1,472	1,639	1,462	1,270	880	8,076	-
54 Total Winter Gas Cost Billed (Acct 175.20)	\$ -	\$ 1,102,502	\$ 7,503,858	\$ 10,051,308	\$ 11,700,985	\$ 11,679,868	\$ 9,106,825	\$ 3,249,530	\$ 54,394,875	\$ 1,852,915
55										
56										
57 Total Sales CGA Billed	\$ 1,852,915	\$ 1,102,502	\$ 7,503,858	\$ 10,051,308	\$ 11,700,985	\$ 11,679,868	\$ 9,106,825	\$ 3,249,530	\$ 54,394,875	\$ 1,852,915
58										
59 Plus: Working Capital Gas Cost Billed	2,498	1,291	9,143	12,253	13,641	11,636	9,047	3,226	60,235	2,498
60 Plus: Bad Debt Cost Billed	45,322	28,393	201,154	269,556	300,097	255,981	199,031	70,967	1,325,179	45,322
61 Plus: Broker Revenues	-	26,420	145,291	57,798	260,455	87,418	56,671	73,639.93	707,694	-
62										
63 Total Winter Gas Costs Billed	\$ 1,900,735	\$ 1,158,605	\$ 7,859,447	\$ 10,390,915	\$ 12,275,177	\$ 12,034,902	\$ 9,371,574	\$ 3,397,363	\$ 56,487,983	\$ 1,900,735

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ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
1	Firm Gas Purchases		10,909,770	14,372,770	19,086,540	17,286,570	13,006,530	7,022,440	81,684,620
2	Firm Sales		1,613,246	11,429,204	15,315,671	17,050,940	14,544,388	11,308,585	71,262,034
3	Company Use		103,739	153,992	214,829	205,035	155,656	123,716	956,967
4	Unaccounted For %		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
5	Unaccounted For Gas		272,744	359,319	477,164	432,164	325,163	175,561	2,042,116
6	COG Factor- Gas Cost Only		\$0.6535	\$0.6615	\$0.6381	\$0.8215	\$0.8215	\$0.8215	
7	COG Factor- Bad Debt Factor		\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	
8	COG Factor- Working Capital Factor		\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	
9									
10	Unbilled Volume								
11	Beginning Bal		-	8,920,041	11,350,296	14,429,172	14,027,603	12,008,926	
12	Incremental Unbilled		8,920,041	2,430,255	3,078,877	(401,569)	(2,018,677)	(4,585,422)	
13	Ending Balance		-	8,920,041	11,350,296	14,429,172	14,027,603	12,008,926	
14									
15	COG Factor- Gas Cost Only		\$0.6535	\$0.6615	\$0.6381	\$0.8215	\$0.8215	\$0.8215	
16	Gross Unbilled Gas Cost	\$1,096,328	\$5,829,247	\$7,508,220	\$9,207,255	\$11,523,676	\$9,865,332	\$6,098,408	
17									
18	Monthly Incremental Gas Cost		\$4,732,919	\$1,678,974	\$1,699,034	\$2,316,421	(\$1,658,343)	(\$3,766,924)	
19									
20	COG Factor- Bad Debt Only		\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	
21	Gross Unbilled Bad Debt Cost	\$24,921	\$156,993	\$199,765	\$253,953	\$246,886	\$211,357	\$130,654	
22									
23	Monthly Incremental Bad Debt Cost		\$132,071	\$42,772	\$54,188	(\$7,068)	(\$35,529)	(\$80,703)	
24									
25	COG Factor- Working Capital Only		\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	
26	Gross Unbilled Working Capital Cost	\$1,478	\$7,136	\$9,080	\$11,543	\$11,222	\$9,607	\$5,939	
27									
28	Monthly Incremental Working Capital Cost		\$5,658	\$1,944	\$2,463	(\$321)	(\$1,615)	(\$3,668)	

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 4 - NONFIRM MARGIN

FOR THE MONTH OF:		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
1	INTERRUPTIBLE							
2								
3	280 DAY							
4								
5	OFF SYSTEM GAS SALES MARGIN							
6	PROPANE OFF SYSTEM SALES MARGIN							
7								
8	CAPACITY RELEASE CREDIT							
9								
10	TOTAL NON FIRM MARGIN AND CREDITS	\$ -	\$ (81,194)	\$ -	\$ -	\$ (37,897)	\$ (5,159)	\$ (124,250)

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ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
PEAK PERIOD WORKING CAPITAL
ACCOUNT 142.20
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-12 30	Dec-12 31	Jan-13 31	Feb-13 28	Mar-13 31	Apr-13 30	May-13	Total
1	BEGINNING BALANCE	\$ 2,004	\$ 714	\$ 1,884	\$ 6,945	\$ 9,710	\$ 8,467	\$ 8,534	\$ 2,004
2									
3	Add: COST ALLOW	7,133	12,253	19,765	16,064	8,752	5,422		69,389
4									
5	Less: CUSTOMER BILLINGS	(1,291)	(9,143)	(12,253)	(13,641)	(11,636)	(9,047)	(3,226)	(60,235)
6	Estimated Unbilled	(7,136)	(9,080)	(11,543)	(11,222)	(9,607)	(5,939)		(54,528)
7	Reverse Prior Month Unbilled	-	7,136	9,080	11,543	11,222	9,607	5,939	54,528
8	Subtotal: Accrued Customer Billings	(8,427)	(11,088)	(14,716)	(13,319)	(10,021)	(5,379)	2,713	(60,235)
9									
10	Adjustment	-	-	-	-	-	-	-	-
11									
12	ENDING BALANCE PRE INTEREST	710	1,880	6,933	9,689	8,442	8,511	11,247	11,158
13									
14	MONTH'S AVERAGE BALANCE	1,357	1,297	4,408	8,317	9,076	8,489		
15									
16	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
17	INTEREST APPLIED	4	4	12	21	25	23		89
18	ENDING BALANCE	\$ 714	\$ 1,884	\$ 6,945	\$ 9,710	\$ 8,467	\$ 8,534	\$ 11,247	\$ 11,247

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2012 THROUGH APRIL 2013
OFF PEAK WORKING CAPITAL
ACCOUNT 142.40
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	Nov-12 30	Dec-12 31	Jan-13 31	Feb-13 28	Mar-13 31	Apr-13 30	May-13	Total
1	BEGINNING BALANCE	\$ (504)	\$ (1,526)	\$ (1,530)	\$ (1,534)	\$ (1,538)	\$ (1,542)	\$ (1,546)	(504)
2									
3	Add:ACTUAL COST	-	-	-	-	-	-		\$ -
4									0
5	Less: CUSTOMER BILLINGS	(2,498)	-	-	-	-	-	-	(2,498)
6	Estimated Unbilled	-	-	-	-	-	-		-
7	Reverse Prior Month Unbilled	1,478	-	-	-	-	-	-	1,478
8	Subtotal: Accrued Customer Billings	(1,020)	-	-	-	-	-	-	(1,020)
9									
10	ENDING BALANCE PRE INTEREST	(1,523)	(1,526)	(1,530)	(1,534)	(1,538)	(1,542)	(1,546)	(1,523)
11									
12	MONTH'S AVERAGE BALANCE	(1,014)	(1,526)	(1,530)	(1,534)	(1,538)	(1,542)		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	(3)	(4)	(4)	(4)	(4)	(4)		(23)
16	ENDING BALANCE	\$ (1,526)	\$ (1,530)	\$ (1,534)	\$ (1,538)	\$ (1,542)	\$ (1,546)	\$ (1,546)	\$ (1,546)

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
1	Demand	\$ 918,982	\$ 977,275	\$ 958,508	\$ 1,003,665	\$ 913,925	\$ 902,556	\$ 5,674,911
2	Commodity	4,693,531	8,664,000	14,593,646	11,636,118	5,972,732	3,364,084	48,924,110
3	Total Gas Costs	\$ 5,612,512	\$ 9,641,275	\$ 15,552,154	\$ 12,639,783	\$ 6,886,657	\$ 4,266,640	\$ 54,599,021
4								
5	Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6	Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7								
8	Working Capital Rate 1/	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9								
10	Total Working Capital Costs	\$ 7,133	\$ 12,253	\$ 19,765	\$ 16,064	\$ 8,752	\$ 5,422	\$ 69,389
11								
12	Prior Period Undercollection	267,762	267,762	267,762	267,762	267,762	267,762	1,606,569
13								
14	Subtotal Gas Costs, Working Capital & Under Collection	5,887,407	9,921,290	15,839,680	12,923,608	7,163,171	4,539,824	56,274,979
15								
16	Bad Debt Rate 1/	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	
17								
18	Total Bad Debt Cost	\$ 116,455	\$ 196,247	\$ 313,316	\$ 255,635	\$ 141,691	\$ 89,800	\$ 1,113,143

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 6
SUMMER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Total
1 Demand	\$ 1,302,340	\$ 1,009,362	\$ 970,062	\$ 734,704	\$ 1,096,777	\$ 1,267,287	\$ 6,380,532
2 Commodity	<u>1,198,076</u>	<u>693,756</u>	<u>588,920</u>	<u>553,157</u>	<u>698,352</u>	<u>1,610,946</u>	<u>5,343,207</u>
3 Total Gas Costs	\$ 2,500,416	\$ 1,703,118	\$ 1,558,982	\$ 1,287,861	\$ 1,795,129	\$ 2,878,233	\$ 11,723,739
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate 1/	<u>0.00127</u>	<u>0.00127</u>	<u>0.00127</u>	<u>0.00127</u>	<u>0.00127</u>	<u>0.00127</u>	
9							
10 Total Working Capital Costs	\$ 3,178	\$ 2,164	\$ 1,981	\$ 1,637	\$ 2,281	\$ 3,658	\$ 14,900
11							
12 Prior Period Undercollection	<u>(68,164)</u>	<u>(68,164)</u>	<u>(68,164)</u>	<u>(68,164)</u>	<u>(68,164)</u>	<u>(68,164)</u>	<u>(408,983)</u>
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	2,435,430	1,637,119	1,492,799	1,221,334	1,729,247	2,813,727	11,329,656
15							
16 Bad Debt Rate 1/	<u>0.0250</u>	<u>0.0250</u>	<u>0.0250</u>	<u>0.0250</u>	<u>0.0250</u>	<u>0.0250</u>	
17							
18 Total Bad Debt Cost	\$ 60,886	\$ 40,928	\$ 37,320	\$ 30,533	\$ 43,231	\$ 70,343	\$ 283,241

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	
1	Monthly Revenue	\$ 7,975,784	\$ 4,902,619	\$ 3,921,830	\$ 3,810,815	\$ 3,893,794	\$ 4,686,169	
2	Charge Off	<u>148,533</u>	<u>182,028</u>	<u>334,197</u>	<u>526,393</u>	<u>308,812</u>	<u>210,615</u>	

	FOR MONTH OF:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
3	Monthly Revenue	\$ 7,058,250	\$ 14,038,800	\$ 17,885,973	\$ 19,875,904	\$ 18,997,363	\$ 15,278,233	122,325,536
4	Charge Off	<u>138,746</u>	<u>103,246</u>	<u>152,641</u>	<u>83,496</u>	<u>109,249</u>	<u>121,696</u>	<u>2,419,652</u>
5								
6								
7	Bad Debt Rate							0.0198

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:	OffPeak Nov-12	Peak Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Peak May-13	Total Peak
1 VOLUMES									
2 RESIDENTIAL									
3 R-1, R-3 and R-4	2,006,201	840,405	6,099,796	8,100,841	8,928,805	7,624,167	5,923,700	2,211,191	39,728,905
4 R-1, R-3 and R-4 (FPO)	209,334	137,923	1,004,959	1,312,806	1,429,676	1,223,108	941,488	350,261	6,400,221
5									
6 COMMERCIAL/INDUSTRIAL									
7 G41 - G43	1,020,771	500,619	3,493,334	4,903,421	5,610,367	4,694,931	3,628,009	1,104,564	23,935,245
8 G41 - G43 (FPO)	49,100	34,351	245,597	312,227	366,591	307,982	257,449	73,777	1,597,974
9 G51 - G63	273,709	92,032	553,027	649,322	680,084	664,196	531,410	280,507	3,450,578
10 G51 - G63 (FPO)	9,531	7,916	32,491	37,054	35,417	30,004	26,529	11,918	181,329
11									
12 TRANSPORTATION									
13 G41 - G43	1,385,373	384,025	3,512,549	4,351,634	4,992,199	4,442,513	3,414,863	1,784,264	22,882,047
14 G51 - G63	2,192,454	101,145	2,768,334	3,008,979	3,204,390	2,865,323	2,935,348	2,613,675	17,497,194
15									
16 TOTAL VOLUME	7,146,473	2,098,416	17,710,087	22,676,284	25,247,529	21,852,224	17,658,796	8,430,157	115,673,493
17									
18 WORKING CAPITAL RATES									
19 Residential R1, R3 & R4	\$0.0007	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008
20 Residential R1, R-3 & R4 (FPO)	\$0.0007	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008
21 C/I Sales G41 to G43	\$0.0007	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008
22 C/I Sales G41 to G43 (FPO)	\$0.0007	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008
23 C/I Sales G51 to G63	\$0.0007	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008
24 C/I Sales G51 to G63 (FPO)	\$0.0007	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008	\$0.0008
25									
26 WORKING CAPITAL COSTS COLLECTED									
27 Residential	\$ 1,404	\$ 672	\$ 4,880	\$ 6,481	\$ 7,143	\$ 6,099	\$ 4,739	\$ 1,769	\$ 31,783
28 Residential (FPO)	147	110	804	1,050	1,144	978	753	280	5,120
29 C/I Sales G41 to G43	715	400	2,795	3,923	4,488	3,756	2,902	884	19,148
30 C/I Sales G41 to G43 (FPO)	34	27	196	250	293	246	206	59	1,278
31 C/I Sales G51 to G63	192	74	442	519	544	531	425	224	2,760
32 C/I Sales G51 to G63 (FPO)	7	6	26	30	28	24	21	10	145
33									
34 SUMMER GAS COST WORKING CAPITAL COLLE	\$ 2,498	\$ 1,291	\$ 9,143	\$ 12,253	\$ 13,641	\$ 11,636	\$ 9,047	\$ 3,226	\$ 60,235
35									
36 BAD DEBT RATES									
37 Residential R1, R3 & R4	\$0.0127	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176
38 Residential R1 & R3 (FPO)	\$0.0127	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176
39 C/I Sales G41 to G43	\$0.0127	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176
40 C/I Sales G41 to G43 (FPO)	\$0.0127	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176
41 C/I Sales G51 to G63	\$0.0127	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176
42 C/I Sales G51 to G63 (FPO)	\$0.0127	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176	\$0.0176
43									
44 BAD DEBTS COLLECTED									
45 Residential R1, R3 & R4	\$ 25,479	\$ 14,791	\$ 107,356	\$ 142,575	\$ 157,147	\$ 134,185	\$ 104,257	\$ 38,917	\$ 699,229
46 Residential R1, R-3 & R4 (FPO)	2,659	2,427	17,687.28	23,105.39	25,162.30	21,526.70	16,570.19	6,164.59	112,644
47 C/I Sales G41 to G43	12,964	8,811	61,482.68	86,300.21	98,742.46	82,630.79	63,852.96	19,440.33	421,260
48 C/I Sales G41 to G43 (FPO)	624	605	4,322.51	5,495.20	6,452.00	5,420.48	4,531.10	1,298.48	28,124
49 C/I Sales G51 to G63	3,476	1,620	9,733.28	11,428.07	11,969.48	11,689.85	9,352.82	4,936.92	60,730
50 C/I Sales G51 to G63 (FPO)	121	139	571.84	652.15	623.34	528.07	466.91	209.76	3,191
51									
52 SUMMER BAD DEBTS COLLECTED	\$ 45,322	\$ 28,393	\$ 201,154	\$ 269,556	\$ 300,097	\$ 255,981	\$ 199,031	\$ 70,967	\$ 1,325,179

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
COMMODITY AND RELATED VOLUMES
SCHEDULE 8

REDACTED

	FOR THE MONTH OF:	Nov-12		Dec-12		Jan-13		Feb-13		Mar-13		Apr-13		Total	
		Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt
	TENNESSEE COMMODITY														
1	Gas Supply														
2	Off System Sales Gas Costs														
3	Pipeline Transport														
4	Storage Injections														
5	TOTAL TENNESSEE														
6															
7															
8															
9	City Gate Supply														
10															
11	Dracut Supply														
12															
13															
14	CANADIAN COMMODITY														
15	PNGTS Supply														
16	TOTAL PNGTS														
17															
18	VPEM														
19	SHELL CANADIAN														
20	NEXEN														
21	TOTAL TGP/Niagara														
22															
23	ANE Dawn-Iroquois														
24	ANE Union/Transgas Transportation														
25	TOTAL TGP/Iroquois Commodity														
26															
27															
28	LNG														
29	Distrigas (FCS 064)														
30															
31	LNG Vapor - P/S Plant														
32	LNG Injections														
33	Subtotal LNG														
34															
35															
36	Propane														
37	Off System Sales														
38	Propane Sendout - P/S Plant														
39	EN Propane - Tank Farm														
40	Total Propane														
41															
42															
43	Storage Withdrawals														
44															
45															
46	Hedging (Gains) Loses														
47															
48	Supplier Cashouts														
49															
50	Capacity Managed - Canadian														
51															
52	Taxes														
53															
54	Non-Firm Costs														
55															
56															
57	NET COMMODITY COST	\$ 4,693,531	1,090,977	\$ 8,664,000	1,437,277	\$ 14,593,646	1,908,654	\$ 11,636,118	1,728,657	\$ 5,972,732	1,300,653	\$ 3,364,084	702,244	\$ 48,924,110	8,168,462

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**ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2012 THROUGH APRIL 2013
MONTHLY PRIME RATES
SCHEDULE 9**

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
Nov-12	11/01 - 11/30	3.25%	30	3.2500%
Dec-12	12/01 - 012/31	3.25%	31	3.2500%
Jan-13	01/01 - 01/31	3.25%	31	3.2500%
Feb-13	02/01 - 02/28	3.25%	28	3.2500%
Mar-13	03/01 - 03/31	3.25%	31	3.2500%
Apr-13	04/01 - 04/30	3.25%	30	3.2500%