

3 Annual Bill Comparisons - Permanent (incl. Step) v. July 1, 2014 Base Rates - Residential Non-Heating Rate R-1

5 November 1 - April 30

7 Residential Non-Heating (R-1)

PROPOSED RATES

4 November 1 - April 30

5 Residential Non-Heating (R-1)

JULY 1, 2014 DISTRIBUTION RATES

2 DIFFERENCE:

N.N.P.U.C. Case No. DG 14-180

EXHIBIT 6
Docket No. DG 14-180
Page 1 of 12

Witness

May 1 - October 31

~~DO NOT REMOVE FROM FILE~~

May 1 - October 31[illegible]

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. July 1, 2014 Base Rates - Residential Heating Rate R-3
4

5
6 November 1 - April 30
7 Residential Heating (R-3)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9							
10 Avg TY Normal Usage (Therms)	46	96	121	137	128	98	626
11 7/1/2015							
12 Winter:							
13 Cust. Chg \$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$131.76
14 Headblock \$0.3473	\$15.98	\$33.34	\$34.73	\$34.73	\$34.73	\$34.04	\$187.54
15 Tailblock \$0.2874	\$0.00	\$0.00	\$6.04	\$10.63	\$8.05	\$0.00	\$24.72
16 HB Threshold 100							
17							
18 Summer:							
19 Cust. Chg \$21.96							
20 Headblock \$0.3473							
21 Tailblock \$0.2874							
22 HB Threshold 20							
23							
24 Total Base Rate Amount	\$37.94	\$55.30	\$62.73	\$67.32	\$64.74	\$56.00	\$344.02
25							
26 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.8722	\$0.9877
27 COG amount	\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$85.48	\$618.30
28							
29 LDAC	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
30 LDAC amount	\$4.65	\$9.71	\$12.23	\$13.85	\$12.94	\$9.91	\$63.29
31							
32 Total Bill	\$96.08	\$176.65	\$204.42	\$207.75	\$189.32	\$151.38	\$1,025.60

33
34 November 1 - April 30
35 Residential Heating (R-3)

36 JULY 1, 2014 DISTRIBUTION RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37							
38 Avg TY Normal Usage (Therms)	46	96	121	137	128	98	626
39							
40 Winter: 7/1/2014							
41 Cust. Chg \$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06
42 Headblock \$0.2769	12.74	26.58	27.69	27.69	27.69	27.14	\$149.53
43 Tailblock \$0.2288	\$0.00	\$0.00	\$4.80	\$8.47	\$6.41	\$0.00	\$19.68
44 HB Threshold 100							
45							
46 Summer:							
47 Cust. Chg \$17.51							
48 Headblock \$0.2769							
49 Tailblock \$0.2288							
50 HB Threshold 20							
51							
52 Total Base Rate Amount	\$30.25	\$44.09	\$50.00	\$53.67	\$51.61	\$44.65	\$274.26
53							
54 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9522
55 COG amount	\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$63.26	\$596.08
56							
57 LDAC	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
58 LDAC amount	\$3.55	\$7.41	\$9.34	\$10.58	\$9.88	\$7.57	\$48.33
59							
60 Total Bill	\$87.30	\$163.15	\$188.80	\$190.82	\$173.13	\$115.47	\$918.67

61 DIFFERENCE:

62 Total Bill	\$8.79	\$13.50	\$15.61	\$16.93	\$16.19	\$35.91	\$106.93
63 % Change	10.07%	8.28%	8.27%	8.87%	9.35%	31.10%	11.64%
64							
65							
66 Base Rate	\$7.69	\$11.21	\$12.72	\$13.66	\$13.13	\$11.35	\$69.76
67 % Change	25.42%	25.42%	25.44%	25.45%	25.44%	25.42%	25.43%
68							
69 COG & LDAC	\$1.10	\$2.29	\$2.89	\$3.27	\$3.06	\$24.56	\$37.18
70 % Change	1.93%	1.93%	2.08%	2.39%	2.52%	34.68%	6.24%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$131.76	\$263.52
\$6.95	\$6.95	\$5.90	\$5.21	\$4.86	\$6.95	\$36.81	\$224.36
\$9.20	\$2.01	\$0.00	\$0.00	\$0.00	\$0.57	\$11.78	\$36.50
\$38.10	\$30.92	\$27.86	\$27.17	\$26.82	\$29.48	\$180.36	\$524.38
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8583
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$663.47
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$5.26	\$2.73	\$1.72	\$1.52	\$1.42	\$2.22	\$14.86	\$78.15
\$59.34	\$41.94	\$34.81	\$33.30	\$32.54	\$38.47	\$240.39	\$1,265.99

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06	\$210.12
\$5.54	\$5.54	\$4.71	\$4.15	\$3.88	\$5.54	\$29.35	\$178.88
\$7.32	\$1.60	\$0.00	\$0.00	\$0.00	\$0.46	\$9.38	\$29.06
\$30.37	\$24.65	\$22.22	\$21.66	\$21.39	\$23.51	\$143.79	\$418.06
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8296
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$641.25
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$4.01	\$2.08	\$1.31	\$1.16	\$1.08	\$1.70	\$11.35	\$59.68
\$60.36	\$35.03	\$28.75	\$27.43	\$26.77	\$31.96	\$200.31	\$1,118.98

\$8.98	\$6.91	\$6.05	\$5.86	\$5.77	\$6.50	\$40.08	\$147.01
17.82%	19.74%	21.05%	21.38%	21.56%	20.34%	20.01%	13.14%
\$7.73	\$6.27	\$5.65	\$5.51	\$5.44	\$5.98	\$36.57	\$106.32
25.46%	25.43%	25.42%	25.42%	25.42%	25.42%	25.43%	25.43%
\$1.24	\$0.65	\$0.41	\$0.36	\$0.33	\$0.53	\$3.51	\$40.69
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	5.81%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. July 1, 2014 Base Rates - Commercial Rate G-41
4
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6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
10 Avg TY Normal Usage (Therms)	99	261	353	422	397	295	1,827
11							
12 Winter: 7/1/2015							
13 Cust. Chg \$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$288.36
14 Headblock \$0.3941	\$39.02	\$39.41	\$39.41	\$39.41	\$39.41	\$39.41	\$236.07
15 Tailblock \$0.2647	\$0.00	\$42.62	\$66.97	\$85.23	\$78.62	\$51.62	\$325.05
16 HB Threshold 100							
17							
18 Summer:							
19 Cust. Chg \$48.06							
20 Headblock \$0.3941							
21 Tailblock \$0.2647							
22 HB Threshold 20							
23							
24 Total Base Rate Amount	\$87.08	\$130.09	\$154.44	\$172.70	\$166.09	\$139.09	\$849.48
25							
26 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
27 COG amount	\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
28							
29 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
30 LDAC amount	\$8.58	\$22.63	\$30.61	\$36.59	\$34.42	\$25.58	\$158.40
31							
32 Total Bill	\$211.15	\$457.20	\$563.99	\$600.70	\$548.20	\$356.15	\$2,737.38

34 November 1 - April 30
35 Commercial Rate (G-41)

JULY 1, 2014 DISTRIBUTION RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	99	261	353	422	397	295	1,827
38							
39 Winter: 7/1/2014							
40 Cust. Chg \$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14
41 Headblock \$0.3287	\$2.54	\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$196.89
42 Tailblock \$0.2138	\$0.00	\$34.42	\$54.09	\$68.84	\$63.50	\$41.69	\$262.55
43 HB Threshold 100							
44							
45 Summer:							
46 Cust. Chg \$41.19							
47 Headblock \$0.3287							
48 Tailblock \$0.2138							
49 HB Threshold 20							
50							
51 Total Base Rate Amount	\$73.73	\$108.48	\$128.15	\$142.90	\$137.56	\$115.75	\$706.58
52							
53 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
54 COG amount	\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
55							
56 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
57 LDAC amount	\$6.22	\$16.39	\$22.17	\$26.50	\$24.93	\$18.53	\$114.74
58							
59 Total Bill	\$195.44	\$429.36	\$529.27	\$560.81	\$510.18	\$326.76	\$2,550.82

62 DIFFERENCE:

63 Total Bill	\$15.71	\$27.84	\$34.72	\$39.89	\$38.02	\$30.39	\$186.57
64 % Change	8.04%	6.48%	6.56%	7.11%	7.45%	9.33%	7.31%
65							
66 Base Rate	\$13.34	\$21.60	\$26.29	\$29.80	\$28.53	\$23.34	\$142.90
67 % Change	18.10%	19.92%	20.51%	20.85%	20.74%	20.16%	20.22%
68							
69 COG & LDAC	\$2.37	\$6.24	\$8.44	\$10.09	\$9.49	\$7.05	\$43.67
70 % Change	1.94%	1.94%	2.10%	2.41%	2.55%	3.36%	2.52%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$288.36	\$576.72
\$7.88	\$7.88	\$7.88	\$7.88	\$7.09	\$7.88	\$46.50	\$282.57
\$33.88	\$5.56	\$3.97	\$3.44	\$0.00	\$5.82	\$52.68	\$377.73
\$89.82	\$61.50	\$59.91	\$59.38	\$55.15	\$61.77	\$387.54	\$1,237.02
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$12.83	\$3.55	\$3.03	\$2.86	\$1.56	\$3.64	\$27.48	\$185.88
\$150.16	\$78.22	\$74.18	\$72.84	\$62.49	\$78.89	\$516.78	\$3,254.16

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14	\$494.28
\$6.57	\$6.57	\$6.57	\$6.57	\$5.92	\$6.57	\$38.79	\$235.68
\$27.37	\$4.49	\$3.21	\$2.78	\$0.00	\$4.70	\$42.55	\$305.09
\$75.13	\$52.25	\$50.97	\$50.54	\$47.11	\$52.47	\$328.47	\$1,035.05
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$9.29	\$2.57	\$2.20	\$2.07	\$1.13	\$2.64	\$19.91	\$134.64
\$131.93	\$67.99	\$64.40	\$63.21	\$54.02	\$68.59	\$450.14	\$3,000.95

\$18.23	\$10.23	\$9.78	\$9.63	\$8.48	\$10.30	\$66.64	\$253.21
13.82%	15.04%	15.18%	15.23%	15.69%	15.02%	14.80%	8.44%
\$14.69	\$9.25	\$8.94	\$8.84	\$8.05	\$9.30	\$59.07	\$201.97
19.56%	17.70%	17.54%	17.49%	17.08%	17.72%	17.98%	19.51%
\$3.54	\$0.98	\$0.84	\$0.79	\$0.43	\$1.00	\$7.58	\$51.24
6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	2.61%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. July 1, 2014 Base Rates - Commercial Rate G-42
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6 November 1 - April 30
7 C&I High Winter Use Medium G-42

PROPOSED RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
8 Avg TY Normal Usage (Therms)		829	1,717	2,290	2,623	2,619	1,932	12,010
9 <u>7/1/2015</u>								
10 Winter:								
11 Cust. Chg	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08
12 Headblock	\$0.3584	\$297.11	\$358.40	\$358.40	\$358.40	\$358.40	\$358.40	\$2,089.11
13 Tailblock	\$0.2387	\$0.00	\$171.15	\$307.92	\$387.41	\$386.46	\$222.47	\$1,475.40
14 HB Threshold	1,000							
15 Summer:								
16 Cust. Chg	\$144.18							
17 Headblock	\$0.3584							
18 Tailblock	\$0.2387							
19 HB Threshold	400							
20 Total Base Rate Amount		\$441.29	\$673.73	\$810.50	\$889.99	\$889.04	\$725.05	\$4,429.60
21 COG Rate - (Seasonal)		\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.8758	\$0.9864
22 COG amount		\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,692.05	\$11,847.08
23 LDAC		\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
24 LDAC amount		\$71.87	\$148.86	\$198.54	\$227.41	\$227.07	\$167.50	\$1,041.27
25 Total Bill		\$1,480.28	\$2,825.64	\$3,467.36	\$3,550.24	\$3,409.82	\$2,584.60	\$17,317.94

34 November 1 - April 30
35 C&I High Winter Use Medium G-42

JULY 1, 2014 DISTRIBUTION RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
36 Avg TY Normal Usage (Therms)		829	1,717	2,290	2,623	2,619	1,932	12,010
37 <u>7/1/2014</u>								
38 Winter:								
39 Cust. Chg	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
40 Headblock	\$0.3072	\$254.67	\$307.20	\$307.20	\$307.20	\$307.20	\$307.20	\$1,790.67
41 Tailblock	\$0.2030	\$0.00	\$145.55	\$261.87	\$329.47	\$328.66	\$189.20	\$1,254.74
42 HB Threshold	1,000							
43 Summer:								
44 Cust. Chg	\$123.58							
45 Headblock	\$0.3072							
46 Tailblock	\$0.2030							
47 HB Threshold	400							
48 Total Base Rate Amount		\$378.25	\$576.33	\$692.65	\$760.25	\$759.44	\$619.98	\$3,786.89
49 COG Rate - (Seasonal)		\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9500
50 COG amount		\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,254.06	\$11,409.09
51 LDAC		\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
52 LDAC amount		\$52.06	\$107.83	\$143.81	\$164.72	\$164.47	\$121.33	\$754.23
53 Total Bill		\$1,397.42	\$2,687.21	\$3,294.78	\$3,357.81	\$3,217.63	\$1,995.37	\$15,950.21

62 DIFFERENCE:

63 Total Bill	\$82.86	\$138.43	\$172.58	\$192.43	\$192.19	\$589.23	\$1,367.73
64 % Change	5.93%	5.15%	5.24%	5.73%	5.97%	29.53%	8.57%
65							
66 Base Rate	\$63.04	\$97.40	\$117.85	\$129.74	\$129.60	\$105.07	\$642.71
67 % Change	16.67%	16.90%	17.01%	17.07%	17.07%	16.95%	16.97%
68							
69 COG & LDAC	\$19.81	\$41.04	\$54.73	\$62.69	\$62.59	\$484.16	\$725.02
70 % Change	2.05%	2.05%	2.23%	2.58%	2.73%	38.61%	6.35%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08	\$1,730.16
\$143.36	\$143.36	\$102.50	\$143.36	\$91.03	\$143.36	\$766.98	\$2,856.09
\$195.02	\$38.67	\$0.00	\$32.22	\$0.00	\$0.00	\$265.91	\$1,741.32
\$432.56	\$326.21	\$246.68	\$319.76	\$235.21	\$287.54	\$1,897.97	\$6,327.57
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8446
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,891.61
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$105.51	\$48.73	\$24.80	\$46.38	\$22.02	\$34.68	\$282.12	\$1,323.39
\$978.73	\$555.34	\$363.28	\$537.88	\$338.77	\$450.62	\$3,224.62	\$20,542.57

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$122.88	\$122.88	\$87.86	\$122.88	\$78.03	\$122.88	\$657.41	\$2,448.08
\$165.85	\$32.89	\$0.00	\$27.41	\$0.00	\$0.00	\$226.14	\$1,480.89
\$412.31	\$279.35	\$211.44	\$273.87	\$201.61	\$246.46	\$1,625.03	\$5,411.92
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8159
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,453.63
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$76.43	\$35.29	\$17.96	\$33.60	\$15.95	\$25.12	\$204.35	\$958.58
\$879.40	\$495.04	\$321.21	\$479.20	\$299.09	\$399.98	\$2,873.92	\$18,824.13

\$99.33	\$60.30	\$42.08	\$58.69	\$39.68	\$50.64	\$350.71	\$1,718.44
11.30%	12.18%	13.10%	12.25%	13.27%	12.66%	12.20%	9.13%
\$70.25	\$46.88	\$35.24	\$45.90	\$33.60	\$41.08	\$272.94	\$915.64
17.04%	16.78%	16.67%	16.76%	16.67%	16.67%	16.80%	16.92%
\$29.09	\$13.43	\$6.84	\$12.79	\$6.07	\$9.56	\$77.77	\$802.79
7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	6.45%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. July 1, 2014 Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	1,123	1,855	1,862	1,743	2,036	1,930	10,349
10 Winter: 7/1/2015							
11 Cust. Chg \$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08
12 Headblock \$0.2039	\$203.90	\$203.90	\$203.90	\$203.90	\$203.90	\$203.90	\$1,223.40
13 Tailblock \$0.1359	\$16.72	\$89.01	\$117.15	\$100.97	\$140.79	\$126.39	\$591.03
14 HB Threshold 1,000							
15 Summer:							
16 Cust. Chg \$144.18							
17 Headblock \$0.1478							
18 Tailblock \$0.0840							
19 HB Threshold 1,000							
20 Total Base Rate Amount	\$364.80	\$437.09	\$465.23	\$449.05	\$488.87	\$474.47	\$2,679.51
21 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
22 COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
23 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
24 LDAC amount	\$97.36	\$143.49	\$161.44	\$151.12	\$176.52	\$167.33	\$897.26
25 Total Bill	\$1,740.58	\$2,464.64	\$2,573.01	\$2,167.65	\$2,391.11	\$1,840.14	\$13,177.12

34 November 1 - April 30
35 Commercial Rate (G-52)

36 JULY 1, 2014 DISTRIBUTION RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	1,123	1,855	1,862	1,743	2,036	1,930	10,349
38 Winter: 7/1/2014							
39 Cust. Chg \$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
40 Headblock \$0.1701	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$1,020.60
41 Tailblock \$0.1154	\$14.19	\$75.59	\$99.47	\$85.74	\$119.55	\$107.32	\$501.87
42 HB Threshold 1,000							
43 Summer:							
44 Cust. Chg \$123.58							
45 Headblock \$0.1250							
46 Tailblock \$0.0720							
47 HB Threshold 1,000							
48 Total Base Rate Amount	\$307.87	\$369.27	\$393.15	\$379.42	\$413.23	\$401.00	\$2,263.95
49 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
50 COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
51 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
52 LDAC amount	\$70.52	\$103.93	\$116.93	\$109.46	\$127.86	\$121.20	\$649.92
53 Total Bill	\$1,656.82	\$2,357.25	\$2,456.44	\$2,056.36	\$2,266.81	\$1,720.54	\$12,514.23

61 DIFFERENCE:

62 Total Bill	\$83.76	\$107.38	\$116.57	\$111.29	\$124.30	\$119.59	\$662.90
63 % Change	5.06%	4.56%	4.75%	5.41%	5.48%	6.95%	5.30%
64 Base Rate	\$56.92	\$67.83	\$72.07	\$69.63	\$75.64	\$73.47	\$415.55
65 % Change	18.49%	18.37%	18.33%	18.35%	18.30%	18.32%	18.36%
66 COG & LDAC	\$26.84	\$39.55	\$44.50	\$41.66	\$48.66	\$46.13	\$247.34
67 % Change	1.99%	1.99%	2.18%	2.48%	2.63%	3.50%	2.58%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08	\$1,730.16
\$147.80	\$134.79	\$124.45	\$122.97	\$113.81	\$142.48	\$786.30	\$2,009.70
\$22.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.85	\$613.88
\$314.83	\$278.97	\$268.63	\$267.15	\$257.99	\$286.66	\$1,674.22	\$4,353.73
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$110.28	\$79.07	\$73.00	\$72.13	\$66.76	\$83.58	\$484.83	\$1,382.08
\$772.11	\$606.84	\$571.33	\$566.25	\$534.80	\$633.22	\$3,684.55	\$16,861.67

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$125.00	\$114.00	\$105.25	\$104.00	\$96.25	\$120.50	\$665.00	\$1,685.60
\$19.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.58	\$521.46
\$268.16	\$237.58	\$228.83	\$227.58	\$219.83	\$244.08	\$1,426.06	\$3,690.02
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$79.88	\$57.27	\$52.88	\$52.25	\$48.36	\$60.54	\$351.18	\$1,001.09
\$695.05	\$543.65	\$511.41	\$506.80	\$478.24	\$567.60	\$3,302.74	\$15,816.97

\$77.06	\$63.19	\$59.92	\$59.45	\$56.56	\$65.62	\$381.81	\$1,044.70
11.09%	11.62%	11.72%	11.73%	11.83%	11.56%	11.56%	6.60%
\$46.66	\$41.39	\$39.80	\$39.57	\$38.16	\$42.58	\$248.16	\$663.71
17.40%	17.42%	17.39%	17.39%	17.36%	17.44%	17.40%	17.99%
\$30.40	\$21.80	\$20.12	\$19.88	\$18.40	\$23.04	\$133.65	\$380.99
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.14%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. July 1, 2014 Base Rates - Commercial Rate G-54
4
5

6 November 1 - April 30
7 Commercial Rate (G-54)

PROPOSED RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
8	Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
11	Winter: 7/1/2015							
12	Cust. Chg	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$3,820.74
13	Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	Tailblock	\$0.0544	\$0.0544	\$0.0544	\$0.0544	\$0.0544	\$0.0544	\$0.0544
15	HB Threshold	0	0	0	0	0	0	0
17	Summer:							
18	Cust. Chg	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$3,820.74
19	Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	Tailblock	\$0.0295	\$0.0295	\$0.0295	\$0.0295	\$0.0295	\$0.0295	\$0.0295
21	HB Threshold	0	0	0	0	0	0	0
23	Total Base Rate Amount	\$697.88	\$726.82	\$738.08	\$731.61	\$747.55	\$741.78	\$4,383.73
25	COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
26	COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
28	LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
29	LDAC amount	\$6,006.40	\$6,220.64	\$4,185.96	\$5,865.50	\$3,686.66	\$5,497.65	\$31,262.81
31	Total Bill	\$85,570.36	\$88,626.52	\$59,887.14	\$80,786.99	\$52,841.25	\$78,425.37	\$446,137.63

34 November 1 - April 30
35 Commercial Rate (G-54)

JULY 1, 2014 DISTRIBUTION RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
36	Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
39	Winter: 7/1/2014							
40	Cust. Chg	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86
41	Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	Tailblock	\$0.0419	\$0.0419	\$0.0419	\$0.0419	\$0.0419	\$0.0419	\$0.0419
43	HB Threshold	0	0	0	0	0	0	0
45	Summer:							
46	Cust. Chg	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86
47	Headblock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48	Tailblock	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227
49	HB Threshold	0	0	0	0	0	0	0
51	Total Base Rate Amount	\$592.86	\$615.15	\$623.83	\$618.84	\$631.12	\$626.68	\$3,708.48
53	COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
54	COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
56	LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
57	LDAC amount	\$4,350.66	\$4,505.84	\$3,032.05	\$4,103.73	\$2,670.38	\$3,982.15	\$22,644.80
59	Total Bill	\$83,809.60	\$86,800.05	\$58,618.97	\$79,112.46	\$51,708.54	\$76,794.77	\$436,844.39

62 DIFFERENCE:

63	Total Bill	\$1,760.76	\$1,826.47	\$1,268.17	\$1,674.54	\$1,132.71	\$1,630.60	\$9,293.25
64	% Change	2.10%	2.10%	2.16%	2.12%	2.19%	2.12%	2.13%
65	Base Rate	\$105.02	\$111.67	\$114.26	\$112.77	\$116.43	\$115.11	\$675.24
66	% Change	17.71%	18.15%	18.32%	18.22%	18.45%	18.37%	18.21%
68	COG & LDAC	\$1,655.74	\$1,714.80	\$1,153.92	\$1,561.77	\$1,016.28	\$1,515.50	\$8,618.01
70	% Change	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$3,820.74	\$7,641.48
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$37.52	\$26.90	\$24.84	\$24.54	\$22.72	\$28.44	\$164.96	\$727.95
\$674.31	\$663.69	\$661.63	\$661.33	\$659.51	\$665.23	\$3,985.70	\$8,369.43
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$6,030.16	\$5.12	\$7,072.90	\$13,440.84	\$6,487.41	\$6,086.34	\$39,122.77	\$70,385.57
\$25,678.26	\$684.90	\$29,989.28	\$56,393.54	\$27,559.45	\$25,902.13	\$166,207.56	\$612,345.20

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86	\$6,549.72
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$28.87	\$20.70	\$19.11	\$18.89	\$17.48	\$21.88	\$126.94	\$560.56
\$574.68	\$566.51	\$564.92	\$564.70	\$563.29	\$567.69	\$3,401.80	\$7,110.28
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$4,367.87	\$3.71	\$5,123.16	\$9,735.70	\$4,699.07	\$4,408.56	\$28,338.06	\$50,982.86
\$23,916.34	\$586.31	\$27,942.84	\$52,591.76	\$25,674.89	\$24,126.81	\$154,838.95	\$591,683.34

\$1,761.92	\$98.59	\$2,046.44	\$3,801.78	\$1,884.56	\$1,775.32	\$11,368.61	\$20,661.86
7.37%	16.82%	7.32%	7.23%	7.34%	7.36%	7.34%	3.49%
\$99.63	\$97.18	\$96.71	\$96.64	\$96.22	\$97.54	\$583.91	\$1,259.15
17.34%	17.15%	17.12%	17.11%	17.08%	17.18%	17.16%	17.71%
\$1,662.29	\$1.41	\$1,949.74	\$3,705.15	\$1,788.34	\$1,677.78	\$10,784.71	\$19,402.71
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.32%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. July 1, 2014 Base Rates - Residential Non-Heating Rate R-1
4
5

6 November 1 - April 30

7 Residential Non-Heating (R-1)

8 PROPOSED RATES

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	15	22	26	29	28	32	152
10 <u>7/1/2015</u>							
11 Winter:							
12 Cust. Chg \$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$91.44
13 Headblock \$0.2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14 Tailblock \$0.2014	\$3.02	\$4.43	\$5.24	\$5.84	\$5.64	\$6.44	\$30.61
15 HB Threshold -							
16							
17 Summer:							
18 Cust. Chg \$15.24							
19 Headblock \$0.2014							
20 Tailblock \$0.2014							
21 HB Threshold -							
22							
23 Total Base Rate Amount	\$18.26	\$19.67	\$20.48	\$21.08	\$20.88	\$21.68	\$122.05
24							
25 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9389
26 COG amount	\$17.45	\$25.59	\$27.82	\$26.79	\$24.42	\$20.66	\$142.72
27							
28 LDAC	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
29 LDAC amount	\$1.52	\$2.22	\$2.63	\$2.93	\$2.83	\$3.24	\$15.37
30							
31 Total Bill	\$37.22	\$47.48	\$50.92	\$50.81	\$48.13	\$45.58	\$280.14
32							

34 November 1 - April 30

35 Residential Non-Heating (R-1)

36 JULY 1, 2014 DISTRIBUTION RATES

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	15	22	26	29	28	32	152
38 <u>7/1/2014</u>							
39 Winter:							
40 Cust. Chg \$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60
41 Headblock \$0.1599	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
42 Tailblock \$0.1599	\$2.40	\$3.52	\$4.16	\$4.64	\$4.48	\$5.12	\$24.30
43 HB Threshold -							
44							
45 Summer:							
46 Cust. Chg \$12.10							
47 Headblock \$0.1599							
48 Tailblock \$0.1599							
49 HB Threshold -							
50							
51 Total Base Rate Amount	\$14.50	\$15.62	\$16.26	\$16.74	\$16.58	\$17.22	\$96.90
52							
53 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9389
54 COG amount	\$17.45	\$25.59	\$27.82	\$26.79	\$24.42	\$20.66	\$142.72
55							
56 LDAC	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
57 LDAC amount	\$1.16	\$1.70	\$2.01	\$2.24	\$2.16	\$2.47	\$11.73
58							
59 Total Bill	\$33.10	\$42.90	\$46.08	\$45.77	\$43.16	\$40.34	\$251.36
60							

61 DIFFERENCE:

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
62 Total Bill	\$4.12	\$4.58	\$4.84	\$5.04	\$4.97	\$5.23	\$28.78
63 % Change	12.45%	10.67%	10.50%	11.00%	11.52%	12.97%	11.45%
64							
65 Base Rate	\$3.76	\$4.05	\$4.22	\$4.34	\$4.30	\$4.47	\$25.15
66 % Change	25.95%	25.95%	25.95%	25.95%	25.95%	25.95%	25.95%
67							
68 COG & LDAC	\$0.36	\$0.53	\$0.62	\$0.69	\$0.67	\$0.76	\$3.63
69 % Change	1.93%	1.93%	2.08%	2.39%	2.52%	3.31%	2.55%
70							

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
22	17	11	10	9	11	80	232
\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$91.44	\$182.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.43	\$3.42	\$2.22	\$2.01	\$1.81	\$2.22	\$16.11	\$46.72
\$19.67	\$18.66	\$17.46	\$17.25	\$17.05	\$17.46	\$107.55	\$229.60
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.7211
\$6.76	\$5.22	\$3.38	\$3.07	\$2.77	\$3.38	\$24.58	\$167.30
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$2.22	\$1.72	\$1.11	\$1.01	\$0.91	\$1.11	\$8.09	\$23.46
\$28.66	\$25.61	\$21.95	\$21.34	\$20.73	\$21.95	\$140.22	\$420.36

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
22	17	11	10	9	11	80	232
\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$72.60	\$145.20
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.52	\$2.72	\$1.76	\$1.60	\$1.44	\$1.76	\$12.79	\$37.10
\$15.62	\$14.82	\$13.86	\$13.70	\$13.54	\$13.86	\$85.39	\$182.30
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.7211
\$6.76	\$5.22	\$3.38	\$3.07	\$2.77	\$3.38	\$24.58	\$167.30
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$1.70	\$1.31	\$0.85	\$0.77	\$0.69	\$0.85	\$6.18	\$17.91
\$24.08	\$21.35	\$18.09	\$17.54	\$17.00	\$18.09	\$116.15	\$367.51

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
\$4.58	\$4.25	\$3.86	\$3.79	\$3.73	\$3.86	\$24.07	\$52.85
19.02%	19.91%	21.34%	21.63%	21.93%	21.34%	20.72%	14.38%
\$4.05	\$3.85	\$3.60	\$3.56	\$3.51	\$3.60	\$22.16	\$47.31
25.95%	25.95%	25.95%	25.95%	25.95%	25.95%	25.95%	25.95%
\$0.53	\$0.41	\$0.26	\$0.24	\$0.22	\$0.26	\$1.91	\$5.54
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	2.99%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. July 1, 2014 Base Rates - Residential Heating Rate R-3
4
5

6 November 1 - April 30
7 Residential Heating (R-3)

PROPOSED RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)		46	96	121	137	128	98	626
7/1/2015								
Winter:								
Cust. Chg	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$132.24
Headblock	\$0.3486	\$16.04	\$33.47	\$34.86	\$34.86	\$34.86	\$34.16	\$188.24
Tailblock	\$0.2885	\$0.00	\$0.00	\$6.06	\$10.67	\$8.08	\$0.00	\$24.81
HB Threshold	100							
Summer:								
Cust. Chg	\$22.04							
Headblock	\$0.3486							
Tailblock	\$0.2885							
HB Threshold	20							
Total Base Rate Amount		\$38.08	\$55.51	\$62.96	\$67.57	\$64.98	\$56.20	\$345.30
COG Rate - (Seasonal)		\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.8722	\$0.9877
COG amount		\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$85.48	\$618.30
LDAC		\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
LDAC amount		\$4.65	\$9.71	\$12.23	\$13.85	\$12.94	\$9.91	\$63.29
Total Bill		\$96.22	\$176.86	\$204.65	\$208.00	\$189.56	\$151.59	\$1,026.88

34 November 1 - April 30
35 Residential Heating (R-3)
36 JULY 1, 2014 DISTRIBUTION RATES

		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)		46	96	121	137	128	98	626
7/1/2014								
Winter:								
Cust. Chg	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06
Headblock	\$0.2769	12.74	26.58	27.69	27.69	27.69	27.14	\$149.53
Tailblock	\$0.2288	\$0.00	\$0.00	\$4.80	\$8.47	\$6.41	\$0.00	\$19.68
HB Threshold	100							
Summer:								
Cust. Chg	\$17.51							
Headblock	\$0.2769							
Tailblock	\$0.2288							
HB Threshold	20							
Total Base Rate Amount		\$30.25	\$44.09	\$50.00	\$53.67	\$51.61	\$44.65	\$274.26
COG Rate - (Seasonal)		\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.8455	\$0.9522
COG amount		\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$63.26	\$596.08
LDAC		\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
LDAC amount		\$3.55	\$7.41	\$9.34	\$10.58	\$9.88	\$7.57	\$48.33
Total Bill		\$87.30	\$163.15	\$188.80	\$190.82	\$173.13	\$115.47	\$918.67

61 DIFFERENCE:

Total Bill	\$8.93	\$13.71	\$15.85	\$17.18	\$16.43	\$36.12	\$108.21
% Change	10.23%	8.40%	8.39%	9.01%	9.49%	31.28%	11.78%
Base Rate	\$7.83	\$11.41	\$12.95	\$13.91	\$13.37	\$11.56	\$71.03
% Change	25.88%	25.88%	25.90%	25.92%	25.91%	25.88%	25.90%
COG & LDAC	\$1.10	\$2.29	\$2.89	\$3.27	\$3.06	\$24.56	\$37.18
% Change	1.93%	1.93%	2.08%	2.39%	2.52%	34.68%	6.24%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$132.24	\$264.48
\$6.97	\$6.97	\$5.93	\$5.23	\$4.88	\$6.97	\$36.95	\$225.20
\$9.23	\$2.02	\$0.00	\$0.00	\$0.00	\$0.58	\$11.83	\$36.64
\$38.24	\$31.03	\$27.97	\$27.27	\$26.92	\$29.59	\$181.02	\$526.32
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8583
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$663.47
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$5.26	\$2.73	\$1.72	\$1.52	\$1.42	\$2.22	\$14.86	\$78.15
\$59.48	\$42.06	\$34.91	\$33.40	\$32.64	\$38.57	\$241.05	\$1,267.93

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$105.06	\$210.12
\$5.54	\$5.54	\$4.71	\$4.15	\$3.88	\$5.54	\$29.35	\$178.88
\$7.32	\$1.60	\$0.00	\$0.00	\$0.00	\$0.46	\$9.38	\$29.06
\$30.37	\$24.65	\$22.22	\$21.66	\$21.39	\$23.51	\$143.79	\$418.06
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8296
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$641.25
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$4.01	\$2.08	\$1.31	\$1.16	\$1.08	\$1.70	\$11.35	\$59.68
\$50.36	\$35.03	\$28.75	\$27.43	\$26.77	\$31.96	\$200.31	\$1,118.98

\$9.12	\$7.03	\$6.16	\$5.96	\$5.87	\$6.61	\$40.74	\$148.95
18.10%	20.06%	21.41%	21.74%	21.92%	20.68%	20.34%	13.31%
\$7.87	\$6.38	\$5.75	\$5.61	\$5.53	\$6.08	\$37.23	\$108.26
25.93%	25.89%	25.88%	25.88%	25.88%	25.88%	25.89%	25.90%
\$1.24	\$0.65	\$0.41	\$0.36	\$0.33	\$0.53	\$3.51	\$40.69
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	5.81%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. July 1, 2014 Base Rates - Commercial Rate G-41
4
5

6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
8 Avg TY Normal Usage (Therms)	99	261	353	422	397	295	1,827
12 Winter: 7/1/2015							
13 Cust. Chg \$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$289.44
14 Headblock \$0.3956	\$39.16	\$39.56	\$39.56	\$39.56	\$39.56	\$39.56	\$236.96
15 Tailblock \$0.2657	\$0.00	\$42.78	\$67.22	\$85.56	\$78.91	\$51.81	\$326.28
16 HB Threshold 100							
18 Summer:							
19 Cust. Chg \$48.24							
20 Headblock \$0.3956							
21 Tailblock \$0.2657							
22 HB Threshold 20							
24 Total Base Rate Amount	\$87.40	\$130.58	\$155.02	\$173.36	\$166.71	\$139.61	\$852.68
26 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
27 COG amount	\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
29 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
30 LDAC amount	\$8.58	\$22.63	\$30.61	\$36.59	\$34.42	\$25.58	\$158.40
32 Total Bill	\$211.48	\$457.69	\$564.57	\$601.35	\$548.83	\$356.67	\$2,740.59

34 November 1 - April 30
35 Commercial Rate (G-41)

JULY 1, 2014 DISTRIBUTION RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
36 Avg TY Normal Usage (Therms)	99	261	353	422	397	295	1,827
40 Winter: 7/1/2014							
41 Cust. Chg \$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14
42 Headblock \$0.3287	\$32.54	\$32.87	\$32.87	\$32.87	\$32.87	\$32.87	\$196.89
43 Tailblock \$0.2138	\$0.00	\$34.42	\$54.09	\$68.84	\$63.50	\$41.69	\$262.55
44 HB Threshold 100							
46 Summer:							
47 Cust. Chg \$41.19							
48 Headblock \$0.3287							
49 Tailblock \$0.2138							
50 HB Threshold 20							
52 Total Base Rate Amount	\$73.73	\$108.48	\$128.15	\$142.90	\$137.55	\$115.75	\$706.58
54 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
55 COG amount	\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
57 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
58 LDAC amount	\$6.22	\$16.39	\$22.17	\$26.50	\$24.93	\$18.53	\$114.74
60 Total Bill	\$195.44	\$429.36	\$529.27	\$560.81	\$510.18	\$325.76	\$2,550.82

62 DIFFERENCE:

63 Total Bill	\$16.04	\$28.33	\$35.31	\$40.54	\$38.64	\$30.91	\$189.77
64 % Change	8.21%	6.60%	6.67%	7.23%	7.57%	9.49%	7.44%
66 Base Rate	\$13.67	\$22.10	\$26.87	\$30.45	\$29.15	\$23.86	\$146.11
67 % Change	18.54%	20.37%	20.97%	21.31%	21.19%	20.61%	20.68%
69 COG & LDAC	\$2.37	\$6.24	\$8.44	\$10.09	\$9.49	\$7.05	\$43.67
70 % Change	1.94%	1.94%	2.10%	2.41%	2.55%	3.36%	2.52%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$289.44	\$578.88
\$7.91	\$7.91	\$7.91	\$7.91	\$7.12	\$7.91	\$46.68	\$283.65
\$34.01	\$5.58	\$3.99	\$3.45	\$0.00	\$5.85	\$52.87	\$379.15
\$90.16	\$61.73	\$60.14	\$59.61	\$55.36	\$62.00	\$389.00	\$1,241.68
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$12.83	\$3.55	\$3.03	\$2.86	\$1.56	\$3.64	\$27.48	\$185.88
\$150.50	\$78.45	\$74.41	\$73.06	\$62.70	\$79.12	\$518.24	\$3,258.82

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$41.19	\$247.14	\$494.28
\$6.57	\$6.57	\$6.57	\$6.57	\$5.92	\$6.57	\$38.79	\$235.68
\$27.37	\$4.49	\$3.21	\$2.78	\$0.00	\$4.70	\$42.55	\$305.09
\$75.13	\$52.25	\$50.97	\$50.54	\$47.11	\$52.47	\$328.47	\$1,035.05
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$9.29	\$2.57	\$2.20	\$2.07	\$1.13	\$2.64	\$19.91	\$134.64
\$131.93	\$67.99	\$64.40	\$63.21	\$54.02	\$68.59	\$450.14	\$3,000.95

\$18.57	\$10.46	\$10.00	\$9.85	\$8.68	\$10.53	\$68.10	\$257.87
14.07%	15.38%	15.53%	15.59%	16.08%	15.36%	15.13%	8.59%
\$15.03	\$9.48	\$9.17	\$9.06	\$8.25	\$9.53	\$60.52	\$206.63
20.01%	18.14%	17.98%	17.93%	17.52%	18.16%	18.43%	19.96%
\$3.54	\$0.98	\$0.84	\$0.79	\$0.43	\$1.00	\$7.58	\$51.24
6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	2.61%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. July 1, 2014 Base Rates - Commercial Rate G-42
4
5

6 November 1 - April 30
7 C&I High Winter Use Medium G-42

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
8 Avg TY Normal Usage (Therms)	829	1,717	2,290	2,623	2,619	1,932	12,010
9 7/1/2015							
10 Winter:							
11 Cust. Chg	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
12 Headblock	\$0.3598	\$0.3598	\$0.3598	\$0.3598	\$0.3598	\$0.3598	\$2,097.27
13 Tailblock	\$0.2396	\$0.00	\$171.79	\$309.08	\$388.87	\$387.91	\$223.31
14 HB Threshold	1,000						
15 Summer:							
16 Cust. Chg	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
17 Headblock	\$0.3598	\$0.3598	\$0.3598	\$0.3598	\$0.3598	\$0.3598	\$2,097.27
18 Tailblock	\$0.2396	\$0.00	\$171.79	\$309.08	\$388.87	\$387.91	\$223.31
19 HB Threshold	400						
20 Total Base Rate Amount	\$443.00	\$676.32	\$813.61	\$893.40	\$892.44	\$727.84	\$4,446.62
21 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.8758	\$0.9864
22 COG amount	\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,692.05	\$11,847.08
23 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
24 LDAC amount	\$71.87	\$148.86	\$198.54	\$227.41	\$227.07	\$167.50	\$1,041.27
25 Total Bill	\$1,481.99	\$2,828.24	\$3,470.47	\$3,553.65	\$3,413.23	\$2,587.39	\$17,334.97

26 November 1 - April 30
27 C&I High Winter Use Medium G-42

JULY 1, 2014 DISTRIBUTION RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
28 Avg TY Normal Usage (Therms)	829	1,717	2,290	2,623	2,619	1,932	12,010
29 7/1/2014							
30 Winter:							
31 Cust. Chg	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
32 Headblock	\$0.3072	\$0.3072	\$0.3072	\$0.3072	\$0.3072	\$0.3072	\$1,790.67
33 Tailblock	\$0.2030	\$0.00	\$145.55	\$261.87	\$329.47	\$328.66	\$189.20
34 HB Threshold	1,000						
35 Summer:							
36 Cust. Chg	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
37 Headblock	\$0.3072	\$0.3072	\$0.3072	\$0.3072	\$0.3072	\$0.3072	\$1,790.67
38 Tailblock	\$0.2030	\$0.00	\$145.55	\$261.87	\$329.47	\$328.66	\$189.20
39 HB Threshold	400						
40 Total Base Rate Amount	\$378.25	\$576.33	\$692.65	\$760.25	\$759.44	\$619.98	\$3,786.89
41 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9500
42 COG amount	\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,254.06	\$11,409.09
43 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
44 LDAC amount	\$52.06	\$107.83	\$143.81	\$164.72	\$164.47	\$121.33	\$754.23
45 Total Bill	\$1,397.42	\$2,687.21	\$3,294.78	\$3,357.81	\$3,217.63	\$1,995.37	\$15,950.21

46 DIFFERENCE:

47 Total Bill	\$84.57	\$141.03	\$175.70	\$195.84	\$195.60	\$592.02	\$1,384.75
48 % Change	6.05%	5.25%	5.33%	5.83%	6.08%	29.67%	8.68%
49 Base Rate	\$64.76	\$99.99	\$120.96	\$133.15	\$133.01	\$107.86	\$659.73
50 % Change	17.12%	17.35%	17.46%	17.51%	17.51%	17.40%	17.42%
51 COG & LDAC	\$19.81	\$41.04	\$54.73	\$62.69	\$62.59	\$484.16	\$725.02
52 % Change	2.05%	2.05%	2.23%	2.58%	2.73%	38.61%	6.35%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38	\$1,736.76
\$143.92	\$143.92	\$102.90	\$143.92	\$91.39	\$143.92	\$769.97	\$2,867.25
\$195.75	\$38.82	\$0.00	\$32.35	\$0.00	\$0.00	\$266.91	\$1,747.88
\$484.40	\$327.47	\$247.63	\$321.00	\$236.12	\$288.65	\$1,905.27	\$6,351.89
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8446
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,891.61
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$105.51	\$46.73	\$24.80	\$46.38	\$22.02	\$34.68	\$282.12	\$1,323.39
\$980.57	\$556.59	\$364.24	\$539.12	\$339.68	\$451.73	\$3,231.92	\$20,566.89

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$122.88	\$122.88	\$87.86	\$122.88	\$78.03	\$122.88	\$657.41	\$2,448.08
\$165.85	\$32.89	\$0.00	\$27.41	\$0.00	\$0.00	\$226.14	\$1,480.89
\$412.31	\$279.35	\$211.44	\$273.87	\$201.61	\$246.46	\$1,625.03	\$5,411.92
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8159
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,453.63
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$76.43	\$35.29	\$17.96	\$33.60	\$15.95	\$25.12	\$204.35	\$958.58
\$879.40	\$495.04	\$321.21	\$479.20	\$299.09	\$399.98	\$2,873.92	\$18,824.13

\$101.18	\$61.55	\$43.03	\$59.92	\$40.58	\$51.75	\$358.01	\$1,742.76
11.51%	12.43%	13.40%	12.50%	13.57%	12.94%	12.46%	9.26%
\$72.09	\$48.12	\$36.19	\$47.13	\$34.51	\$42.19	\$280.24	\$939.97
17.48%	17.23%	17.12%	17.21%	17.12%	17.12%	17.24%	17.37%
\$29.09	\$13.43	\$6.84	\$12.79	\$6.07	\$9.56	\$77.77	\$802.79
7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	6.45%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. July 1, 2014 Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
10 Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
11							
12 Winter: 7/1/2015							
13 Cust. Chg \$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
14 Headblock \$0.2047	\$204.70	\$204.70	\$204.70	\$204.70	\$204.70	\$204.70	\$1,228.20
15 Tailblock \$0.1364	\$16.78	\$89.34	\$117.58	\$101.35	\$141.31	\$126.85	\$593.20
16 HB Threshold 1,000							
17							
18 Summer:							
19 Cust. Chg \$144.73							
20 Headblock \$0.1484							
21 Tailblock \$0.0843							
22 HB Threshold 1,000							
23							
24 Total Base Rate Amount	\$366.21	\$438.77	\$467.01	\$450.78	\$490.74	\$476.28	\$2,689.78
25							
26 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
27 COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
28							
29 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
30 LDAC amount	\$97.36	\$143.49	\$161.44	\$151.12	\$176.52	\$167.33	\$897.26
31							
32 Total Bill	\$1,741.99	\$2,466.31	\$2,574.79	\$2,169.37	\$2,392.98	\$1,841.95	\$13,187.40
33							

34 November 1 - April 30
35 Commercial Rate (G-52)

36 JULY 1, 2014 DISTRIBUTION RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
38 Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
39							
40 Winter: 7/1/2014							
41 Cust. Chg \$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48
42 Headblock \$0.1701	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$170.10	\$1,020.60
43 Tailblock \$0.1154	\$14.19	\$75.59	\$99.47	\$85.74	\$119.55	\$107.32	\$501.87
44 HB Threshold 1,000							
45							
46 Summer:							
47 Cust. Chg \$123.58							
48 Headblock \$0.1250							
49 Tailblock \$0.0720							
50 HB Threshold 1,000							
51							
52 Total Base Rate Amount	\$307.87	\$369.27	\$393.15	\$379.42	\$413.23	\$401.00	\$2,263.95
53							
54 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
55 COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
56							
57 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
58 LDAC amount	\$70.52	\$103.93	\$116.93	\$109.46	\$127.85	\$121.20	\$649.92
59							
60 Total Bill	\$1,656.82	\$2,357.25	\$2,456.44	\$2,056.36	\$2,266.81	\$1,720.54	\$12,514.23
61							

62 DIFFERENCE:

63 Total Bill	\$85.17	\$109.06	\$118.35	\$113.01	\$126.17	\$121.41	\$673.17
64 % Change	5.14%	4.63%	4.82%	5.50%	5.57%	7.06%	5.38%
65							
66 Base Rate	\$58.33	\$69.50	\$73.85	\$71.35	\$77.51	\$75.28	\$425.83
67 % Change	18.95%	18.82%	18.78%	18.81%	18.76%	18.77%	18.81%
68							
69 COG & LDAC	\$26.84	\$39.55	\$44.50	\$41.66	\$48.66	\$46.13	\$247.34
70 % Change	1.99%	1.99%	2.16%	2.48%	2.63%	3.50%	2.58%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38	\$1,736.76
\$148.40	\$135.34	\$124.95	\$123.47	\$114.27	\$143.06	\$789.49	\$2,017.69
\$22.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.93	\$616.13
\$316.06	\$280.07	\$269.68	\$268.20	\$259.00	\$287.79	\$1,680.80	\$4,370.58
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$110.28	\$79.07	\$73.00	\$72.13	\$66.76	\$83.58	\$484.83	\$1,382.08
\$773.34	\$607.93	\$572.38	\$567.30	\$535.81	\$634.35	\$3,691.12	\$16,878.52

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$123.58	\$741.48	\$1,482.96
\$125.00	\$114.00	\$105.25	\$104.00	\$96.25	\$120.50	\$665.00	\$1,685.60
\$19.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.58	\$521.46
\$268.16	\$237.58	\$228.83	\$227.58	\$219.83	\$244.08	\$1,428.06	\$3,690.02
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$79.88	\$57.27	\$52.88	\$52.25	\$48.36	\$60.54	\$351.18	\$1,001.09
\$695.05	\$543.65	\$511.41	\$506.80	\$478.24	\$567.60	\$3,302.74	\$15,816.97

\$78.30	\$64.29	\$60.98	\$60.50	\$57.57	\$66.75	\$388.38	\$1,061.55
11.26%	11.83%	11.92%	11.94%	12.04%	11.76%	11.76%	6.71%
\$47.90	\$42.49	\$40.85	\$40.62	\$39.17	\$43.71	\$254.73	\$680.56
17.86%	17.88%	17.85%	17.85%	17.82%	17.91%	17.86%	18.44%
\$30.40	\$21.80	\$20.12	\$19.88	\$18.40	\$23.04	\$133.65	\$380.99
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.14%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. July 1, 2014 Base Rates - Commercial Rate G-54
4
5

6 November 1 - April 30
7 Commercial Rate (G-54)

PROPOSED RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
8	Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
12	Winter: 7/1/2015							
13	Cust. Chg \$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$3,835.26
14	Headblock \$0.0546	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Tailblock \$0.0546	\$61.32	\$90.36	\$101.67	\$95.17	\$111.17	\$105.38	\$565.06
16	HB Threshold 0							
18	Summer:							
19	Cust. Chg \$639.21							
20	Headblock \$0.0296							
21	Tailblock \$0.0296							
22	HB Threshold 0							
24	Total Base Rate Amount	\$700.53	\$729.57	\$740.88	\$734.38	\$750.38	\$744.59	\$4,400.32
26	COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
27	COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
29	LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
30	LDAC amount	\$6,006.40	\$6,220.64	\$4,185.96	\$5,865.50	\$3,686.66	\$5,497.65	\$31,262.81
32	Total Bill	\$85,573.00	\$88,629.27	\$59,889.93	\$80,789.76	\$52,844.08	\$78,428.18	\$446,154.22

34 November 1 - April 30
35 Commercial Rate (G-54)

JULY 1, 2014 DISTRIBUTION RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37	Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
40	Winter: 7/1/2014							
41	Cust. Chg \$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86
42	Headblock \$0.0419	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Tailblock \$0.0419	\$47.05	\$69.34	\$78.02	\$73.03	\$85.31	\$80.87	\$433.62
44	HB Threshold 0							
46	Summer:							
47	Cust. Chg \$545.81							
48	Headblock \$0.0227							
49	Tailblock \$0.0227							
50	HB Threshold 0							
52	Total Base Rate Amount	\$592.86	\$615.15	\$623.83	\$618.84	\$631.12	\$626.68	\$3,708.48
54	COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
55	COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
57	LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
58	LDAC amount	\$4,350.66	\$4,505.84	\$3,032.05	\$4,103.73	\$2,670.38	\$3,982.15	\$22,644.80
60	Total Bill	\$83,809.60	\$86,800.05	\$58,618.97	\$79,112.46	\$51,708.54	\$76,794.77	\$436,844.39

62 DIFFERENCE:

63	Total Bill	\$1,763.41	\$1,829.22	\$1,270.96	\$1,677.31	\$1,135.53	\$1,633.41	\$9,309.84
64	% Change	2.10%	2.11%	2.17%	2.12%	2.20%	2.13%	2.13%
66	Base Rate	\$107.66	\$114.42	\$117.05	\$115.54	\$119.26	\$117.91	\$691.83
67	% Change	18.16%	18.60%	18.76%	18.67%	18.90%	18.82%	18.66%
68								
69	COG & LDAC	\$1,655.74	\$1,714.80	\$1,153.92	\$1,561.77	\$1,016.28	\$1,515.50	\$8,618.01
70	% Change	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$3,835.26	\$7,670.52
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$37.65	\$27.00	\$24.92	\$24.63	\$22.79	\$28.53	\$165.52	\$730.58
\$676.86	\$666.21	\$664.13	\$663.84	\$662.00	\$667.74	\$4,000.78	\$8,401.10
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$6,030.16	\$5.12	\$7,072.90	\$13,440.84	\$6,487.41	\$6,086.34	\$39,122.77	\$70,385.57
\$25,680.81	\$687.42	\$29,991.78	\$56,396.04	\$27,561.95	\$25,904.64	\$166,222.64	\$612,376.87

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$545.81	\$3,274.86	\$6,549.72
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$28.87	\$20.70	\$19.11	\$18.89	\$17.48	\$21.88	\$126.94	\$560.56
\$574.68	\$566.51	\$564.92	\$564.70	\$563.29	\$567.69	\$3,401.80	\$7,110.28
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$4,367.87	\$3.71	\$5,123.16	\$9,735.70	\$4,699.07	\$4,408.56	\$28,338.06	\$50,982.86
\$23,916.34	\$586.31	\$27,942.84	\$52,591.76	\$25,674.89	\$24,126.81	\$154,838.95	\$591,683.34

\$1,764.47	\$101.10	\$2,048.95	\$3,804.29	\$1,887.05	\$1,777.83	\$11,383.69	\$20,693.53
7.38%	17.24%	7.33%	7.23%	7.35%	7.37%	7.35%	3.50%
\$102.18	\$99.69	\$99.21	\$99.14	\$98.71	\$100.05	\$598.98	\$1,290.82
17.78%	17.60%	17.56%	17.56%	17.52%	17.62%	17.61%	18.15%
\$1,662.29	\$1.41	\$1,949.74	\$3,705.15	\$1,788.34	\$1,677.78	\$10,784.71	\$19,402.71
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.32%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Pre-Filing Distribution Rates eff. 7/1/2014, Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
12 Winter: 7/1/2015							
13 Cust. Chg \$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08
14 Headblock \$0.2039	\$203.90	\$203.90	\$203.90	\$203.90	\$203.90	\$203.90	\$1,223.40
15 Tailblock \$0.1359	\$16.72	\$89.01	\$117.15	\$100.97	\$140.79	\$126.39	\$591.03
16 HB Threshold 1,000							
18 Summer:							
19 Cust. Chg \$144.18							
20 Headblock \$0.1478							
21 Tailblock \$0.0840							
22 HB Threshold 1,000							
24 Total Base Rate Amount	\$364.80	\$437.09	\$465.23	\$449.05	\$488.87	\$474.47	\$2,679.51
26 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
27 COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
28							
29 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
30 LDAC amount	\$97.36	\$143.49	\$161.44	\$151.12	\$176.52	\$167.33	\$897.26
31							
32 Total Bill	\$1,740.58	\$2,464.64	\$2,573.01	\$2,167.65	\$2,391.11	\$1,840.14	\$13,177.12

34 November 1 - April 30
35 Commercial Rate (G-52)

TEMPORARY RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
40 Winter: 12/1/2014							
41 Cust. Chg \$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
42 Headblock \$0.1929	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$1,157.40
43 Tailblock \$0.1309	\$16.10	\$85.74	\$112.84	\$97.26	\$135.61	\$121.74	\$569.28
44 HB Threshold 1,000							
46 Summer:							
47 Cust. Chg \$140.13							
48 Headblock \$0.1417							
49 Tailblock \$0.0816							
50 HB Threshold 1,000							
51							
52 Total Base Rate Amount	\$349.13	\$418.77	\$445.87	\$430.29	\$468.64	\$454.77	\$2,567.46
53							
54 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
55 COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
56							
57 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
58 LDAC amount	\$70.52	\$103.93	\$116.93	\$109.46	\$127.86	\$121.20	\$649.92
59							
60 Total Bill	\$1,698.08	\$2,406.76	\$2,509.15	\$2,107.23	\$2,322.22	\$1,774.31	\$12,817.74

62 DIFFERENCE:

63 Total Bill	\$42.50	\$57.88	\$63.86	\$60.42	\$68.89	\$65.83	\$359.39
64 % Change	2.50%	2.40%	2.55%	2.87%	2.97%	3.71%	2.80%
65							
66 Base Rate	\$15.67	\$18.33	\$19.36	\$18.77	\$20.23	\$19.70	\$112.05
67 % Change	4.49%	4.38%	4.34%	4.36%	4.32%	4.33%	4.36%
68							
69 COG & LDAC	\$26.84	\$39.55	\$44.50	\$41.66	\$48.66	\$46.13	\$247.34
70 % Change	1.99%	1.99%	2.16%	2.48%	2.63%	3.50%	2.58%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08	\$1,730.16
\$147.80	\$134.79	\$124.45	\$122.97	\$113.81	\$142.48	\$786.30	\$2,009.70
\$22.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.85	\$613.88
\$314.83	\$278.97	\$268.63	\$267.15	\$257.99	\$286.66	\$1,674.22	\$4,353.73
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$110.28	\$79.07	\$73.00	\$72.13	\$66.76	\$83.58	\$484.83	\$1,382.08
\$772.11	\$606.84	\$571.33	\$566.25	\$534.80	\$633.22	\$3,684.55	\$16,861.67

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,681.56
\$141.70	\$129.23	\$119.31	\$117.89	\$109.11	\$136.60	\$753.84	\$1,911.24
\$22.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.20	\$591.48
\$304.03	\$269.36	\$259.44	\$258.02	\$249.24	\$276.73	\$1,616.82	\$4,184.28
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$79.88	\$57.27	\$52.88	\$52.25	\$48.36	\$60.54	\$351.18	\$1,001.09
\$730.91	\$575.43	\$542.02	\$537.24	\$507.65	\$600.25	\$3,493.49	\$16,311.23

\$41.20	\$31.41	\$29.31	\$29.01	\$27.15	\$32.97	\$191.05	\$550.44
5.64%	5.46%	5.41%	5.40%	5.35%	5.49%	5.47%	3.37%
\$10.80	\$9.61	\$9.19	\$9.13	\$8.75	\$9.93	\$57.40	\$169.45
3.55%	3.57%	3.54%	3.54%	3.51%	3.59%	3.55%	4.05%
\$30.40	\$21.80	\$20.12	\$19.88	\$18.40	\$23.04	\$133.65	\$380.99
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.14%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Commercial Rate G-52
4
5

6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
Winter: 7/1/2015							
Cust. Chg	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
Headblock	\$0.2047	\$204.70	\$204.70	\$204.70	\$204.70	\$204.70	\$1,228.20
Tailblock	\$0.1364	\$16.78	\$89.34	\$117.58	\$101.35	\$141.31	\$593.20
HB Threshold	1,000						
Summer:							
Cust. Chg	\$144.73						
Headblock	\$0.1484						
Tailblock	\$0.0843						
HB Threshold	1,000						
Total Base Rate Amount	\$366.21	\$438.77	\$467.01	\$450.78	\$490.74	\$476.28	\$2,689.78
COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
LDAC amount	\$97.36	\$143.49	\$161.44	\$151.12	\$176.52	\$167.33	\$897.26
Total Bill	\$1,741.99	\$2,466.31	\$2,574.79	\$2,169.37	\$2,392.98	\$1,841.95	\$13,187.40

34 November 1 - April 30
35 Commercial Rate (G-52)

TEMPORARY RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
Winter: 12/1/2014							
Cust. Chg	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
Headblock	\$0.1929	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$1,157.40
Tailblock	\$0.1309	\$16.10	\$85.74	\$112.84	\$97.26	\$135.61	\$569.28
HB Threshold	1,000						
Summer:							
Cust. Chg	\$140.13						
Headblock	\$0.1417						
Tailblock	\$0.0816						
HB Threshold	1,000						
Total Base Rate Amount	\$349.13	\$418.77	\$445.87	\$430.29	\$468.64	\$454.77	\$2,567.46
COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
LDAC amount	\$70.52	\$103.93	\$116.93	\$109.46	\$127.86	\$121.20	\$649.92
Total Bill	\$1,698.08	\$2,406.76	\$2,509.15	\$2,107.23	\$2,322.22	\$1,774.31	\$12,817.74

62 DIFFERENCE:

Total Bill	\$43.92	\$59.56	\$65.64	\$62.14	\$70.76	\$67.64	\$369.66
% Change	2.59%	2.47%	2.62%	2.95%	3.05%	3.81%	2.88%
Base Rate	\$17.08	\$20.00	\$21.14	\$20.49	\$22.10	\$21.52	\$122.32
% Change	4.89%	4.78%	4.74%	4.76%	4.72%	4.73%	4.76%
COG & LDAC	\$26.84	\$39.55	\$44.50	\$41.66	\$48.66	\$46.13	\$247.34
% Change	1.99%	1.99%	2.16%	2.48%	2.63%	3.50%	2.58%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38	\$1,736.76
\$148.40	\$135.34	\$124.95	\$123.47	\$114.27	\$143.06	\$789.49	\$2,017.69
\$22.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.93	\$616.13
\$316.06	\$280.07	\$269.68	\$268.20	\$259.00	\$287.79	\$1,680.80	\$4,370.58
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$110.28	\$79.07	\$73.00	\$72.13	\$66.76	\$83.58	\$484.83	\$1,382.08
\$773.34	\$607.93	\$572.38	\$567.30	\$535.81	\$634.35	\$3,691.12	\$16,878.52

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,681.56
\$141.70	\$129.23	\$119.31	\$117.89	\$109.11	\$136.60	\$753.84	\$1,911.24
\$22.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.20	\$591.48
\$304.03	\$269.36	\$259.44	\$258.02	\$249.24	\$276.73	\$1,616.82	\$4,184.28
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$79.88	\$57.27	\$52.88	\$52.25	\$48.36	\$60.54	\$351.18	\$1,001.09
\$730.91	\$575.43	\$542.02	\$537.24	\$507.65	\$600.25	\$3,493.49	\$16,311.23

\$42.44	\$32.51	\$30.37	\$30.06	\$28.16	\$34.10	\$197.63	\$567.29
5.81%	5.65%	5.60%	5.60%	5.55%	5.68%	5.66%	3.48%
\$12.03	\$10.71	\$10.24	\$10.17	\$9.76	\$11.06	\$63.98	\$186.30
3.96%	3.98%	3.95%	3.94%	3.92%	4.00%	3.96%	4.45%
\$30.40	\$21.80	\$20.12	\$19.88	\$18.40	\$23.04	\$133.65	\$380.99
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.14%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)