

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

Line 87

Line	Account	Test Year Ended December 31, 2016	Cost of Gas	Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
1	Revenue						
2	Operating Revenue	\$ 119,202,714	\$ (50,212,647)	\$ (2,253,404)	\$ 66,736,663	\$ 7,778,497	\$ 74,515,160
3	Other Revenue	850,935	-	11,948	862,884		862,884
4	Revenue	\$ 120,053,649	\$ (50,212,647)	\$ (2,241,455)	\$ 67,599,547	\$ 7,778,497	\$ 75,378,044
5							
6	Operating Expenses						
7	Operations and Maintenance - Gas	\$ 44,810,084	\$ (45,726,956)		\$ (916,872)		\$ (916,872)
8	Operations and Maintenance - Distribution	12,121,123	-		12,121,123		12,121,123
9	Customer Accounting	4,475,212	1,323,925		5,799,138		5,799,138
10	Sales & New Business	157,814	-		157,814		157,814
11	Administrative & General	11,027,275	-		11,027,275		11,027,275
12	Depreciation and Amortization	16,359,945	(2,217,552)	(227,873)	13,914,519		13,914,519
13	Taxes other than Income Taxes	10,060,520	-		10,060,520		10,060,520
14	Income Taxes	6,359,035	-	(2,434,535)	3,924,500	3,081,063	7,005,563
15	Ratemaking Adjustment per DG 11-040			(1,400,000)	(1,400,000)		(1,400,000)
16	Operating Expenses	\$ 105,371,008	\$ (46,620,583)	\$ (4,062,408)	\$ 54,688,017	\$ 3,081,063	\$ 57,769,080
17							
18	Utility Net Income	\$ 14,682,641	\$ (3,592,064)	\$ 1,820,952	\$ 12,911,530	\$ 4,697,434	\$ 17,608,964
19							
20	Rate Base			<i>Line 48</i>	\$ 249,861,143		\$ 249,861,143
21							
22	Rate of Return on Rate Base				5.17%		7.05%
23							

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

Line	Description	Reference	Amount
24	Adjustments		
25	Adjust Operating Revenue to Calculated Cycle Operating Revenue	RR-3-EN-01	(2,253,404)
26	Adjustment to Operating Revenue	To Line 3	<u>\$ (2,253,404)</u>
27			
28	Adjust CTA Amortization	RR-EN-3-06	\$ (227,873)
29	Adjustment to Amortization Expense	To Line 12	<u>\$ (227,873)</u>
30			
31	Correct Miscellaneous Service Revenues	RR-EN-3-01	\$ 11,948
32	Adjustment to Operating Revenue	To Line 3	<u>\$ 11,948</u>
33			
34	Historical Test Year Income Taxes	Line 14	\$ 6,359,035
35	Normalized Income Tax Expense	Line 78	3,924,500
36	Adjustment to Income Tax Expense	To Line 14	<u>\$ (2,434,535)</u>
37			
38	Ratemaking Adjustment per DG 11-040		\$ (1,400,000)
39	Other Adjustment	To Line 15	<u>\$ (1,400,000)</u>
40	Rate Base, 12/31/2016		
41	Utility Plant	RR-EN-5	\$ 475,493,896
42	Accumulated Depreciation	RR-EN-5	(156,434,621)
43	Materials and Supplies	RR-EN-5-1	6,833,143
44	Prepayments	RR-EN-5-1	2,704,979
45	Customer Deposits	RR-EN-5-1	(1,774,868)
46	Cash Working Capital	Line 58	2,620,505
47	Accumulated Deferred Income Taxes	RR-EN-5	(79,581,891)
48	Total Rate Base		<u>\$ 249,861,143</u>
49			
50	<u>Cash Working Capital</u>		
51	Operating Expenses, Taxes other than Income Taxes	Sum Line 7 thru 13	\$ 52,163,517
52	Less: Depreciation and Amortization	Line 12	\$ (13,914,519)
53	Income Taxes, Adjusted	Line 69	3,924,500
54	Less: Deferred Income Taxes	RR-EN-2-1-WP	<u>\$ (6,128,035)</u>
55			<u>\$ 36,045,463</u>
56	Cash Working Capital	26.53 days	7.27%
57			<u>\$ 2,620,505</u>
58			

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

Line	Description	Reference	Amount		
59	Normalize Income Tax Expense				
60	Net Income before Adjustments	Line 18	\$ 14,682,641		
61	Add Back: Income Tax Expense	Line 14	6,359,035		
62	Adjust Cost of Gas & LDAC	Line 18	(3,592,064)		
63	Adjust Operating Revenue	Line 26	(2,253,404)		
64	Adjust Other Revenue	Line 3	11,948		
65	Adjust Amortization Expense	Line 28	227,873		
66	Pre-Tax Operating Income, Adjusted		\$ 15,436,030		
67					
68	Rate Base	Line 48	\$ 249,861,143		
69	Debt Portion	RR-4	50.00%		
70	Debt Component		\$ 124,930,572		
71	Debt Cost	RR-4	4.425%		
72	Synchronized Interest expense		5,528,178		
73	Pre-Tax Income	Line 66 - Line 72	\$ 9,907,852		
74					
75	Income Tax Rates		34.00% <i>Federal</i>		
76			8.50% <i>State</i>		
77			39.61% <i>Composite</i>		
78	Income Tax Expense - Normalized		3,924,500		
79					
80	Temporary Increase Revenue Deficiency				
81	Rate Base	Line 48	\$ 249,861,143		
82	Target Rate of Return on Rate Base	Line 93	7.05%		
83	Operating Income Requirement		17,608,964		
84	Operating Income at Present Rates	Line 18	12,911,530		
85	Operating Income Deficiency		4,697,434		
86	Gross-up for Income Taxes	From Line 77	1,6559		
87	Revenue Deficiency		7,778,497		
88	Additional Income Tax Expense	Line 87- Line 85	\$ 3,081,063		
89					
90	Target Rate of Return on Rate Base				
91	Common Equity	Docket DG-10-017 (ROE)	50.00%	9.67%	4.84%
92	Long-Term Debt	Line 71	50.00%	4.425%	2.21%
93			100.00%		7.05%
94					
95					
96	Proposed Temporary Increase	Line 2	\$ 7,778,497		% Increase
97	Distribution Revenue	Line 4	67,599,547	11.51%	
98	Total Revenue	Line 4	\$ 120,053,649	6.48%	
99	% of Permanent Increase			56.57%	

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 17-048 General Rate Case
Annual Bill Comparisons - May 1, 2017 approved rates v. proposed temporary rates - Residential Heating Rate R-3

November 1 - April 30

Residential Heating (R-3)

PROPOSED TEMPORARY RATES	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	51	90	117	141	130	89	618
<u>Temp</u>							
Winter:							
Cust. Chg \$24.64	\$24.64	\$24.64	\$24.64	\$24.64	\$24.64	\$24.64	\$147.84
Headblock \$0.3897	\$19.88	\$35.08	\$38.97	\$38.97	\$38.97	\$34.69	\$206.56
Tailblock \$0.3225	\$0.00	\$0.00	\$5.48	\$13.22	\$9.68	\$0.00	\$28.38
HB Threshold 100							
Summer:							
Cust. Chg \$24.64							
Headblock \$0.3898							
Tailblock \$0.3225							
HB Threshold 20							
Total Base Rate Amount	\$44.52	\$59.72	\$69.10	\$76.84	\$73.29	\$59.33	\$382.78
COG Rate - (Seasonal)	\$0.7162	\$0.6439	\$0.7276	\$0.6012	\$0.4841	\$0.4002	\$0.5873
COG amount	\$36.53	\$57.95	\$85.13	\$84.77	\$62.93	\$35.62	\$362.93
LDAC	\$0.0553	\$0.0553	\$0.0640	\$0.0640	\$0.0640	\$0.0640	0.0620
LDAC amount	\$2.82	\$4.98	\$7.49	\$9.02	\$8.32	\$5.70	\$38.33
Total Bill	\$83.86	\$122.64	\$161.71	\$170.63	\$144.54	\$100.64	\$784.03

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
51	25	16	14	14	22	142	760
\$24.64	\$24.64	\$24.64	\$24.64	\$24.64	\$24.64	\$147.84	\$295.68
\$7.80	\$7.80	\$6.24	\$5.46	\$5.46	\$7.80	\$40.53	\$247.10
\$10.00	\$1.61	\$0.00	\$0.00	\$0.00	\$0.65	\$12.26	\$40.64
\$42.43	\$34.05	\$30.88	\$30.10	\$30.10	\$33.08	\$200.63	\$583.41
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.5591
\$22.28	\$10.92	\$6.99	\$6.12	\$6.12	\$9.61	\$62.03	\$424.95
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0624
\$3.26	\$1.60	\$1.02	\$0.90	\$0.90	\$1.41	\$9.09	\$47.41
\$67.97	\$46.57	\$38.89	\$37.11	\$37.11	\$44.10	\$271.74	\$1,055.78

November 1 - April 30

Residential Heating (R-3)

APPROVED RATES EFFECTIVE NOVEMBER 1, 2016 - MAY 1, 2017	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	51	90	117	141	130	89	618
<u>5/1/2017</u>							
Winter:							
Cust. Chg \$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$132.60
Headblock \$0.3495	\$17.82	\$31.45	\$34.95	\$34.95	\$34.95	\$31.10	\$185.22
Tailblock \$0.2892	\$0.00	\$0.00	\$4.92	\$11.86	\$8.68	\$0.00	\$25.45
HB Threshold 100							
Summer:							
Cust. Chg \$22.10							
Headblock \$0.3495							
Tailblock \$0.2892							
HB Threshold 20							
Total Base Rate Amount	\$39.92	\$53.55	\$61.96	\$68.91	\$65.72	\$53.20	\$343.27
COG Rate - (Seasonal)	\$0.7162	\$0.6439	\$0.7276	\$0.6012	\$0.4841	\$0.4002	\$0.5873
COG amount	\$36.53	\$57.95	\$85.13	\$84.77	\$62.93	\$35.62	\$362.93
LDAC	\$0.0553	\$0.0553	\$0.0640	\$0.0640	\$0.0640	\$0.0640	0.0620
LDAC amount	\$2.82	\$4.98	\$7.49	\$9.02	\$8.32	\$5.70	\$38.33
Total Bill	\$79.27	\$116.48	\$154.58	\$162.70	\$136.98	\$94.52	\$744.53

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
51	25	16	14	14	22	142	760
\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$132.59	\$265.19
\$6.99	\$6.99	\$5.59	\$4.89	\$4.89	\$6.99	\$36.34	\$221.57
\$8.96	\$1.45	\$0.00	\$0.00	\$0.00	\$0.58	\$10.99	\$36.44
\$38.05	\$30.53	\$27.69	\$26.99	\$26.99	\$29.67	\$179.92	\$523.19
\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.4368	\$0.5591
\$22.28	\$10.92	\$6.99	\$6.12	\$6.12	\$9.61	\$62.03	\$424.95
\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0640	\$0.0624
\$3.26	\$1.60	\$1.02	\$0.90	\$0.90	\$1.41	\$9.09	\$47.41
\$63.59	\$43.05	\$35.70	\$34.00	\$34.00	\$40.68	\$251.03	\$995.56

DIFFERENCE:

Total Bill	\$4.59	\$6.16	\$7.13	\$7.93	\$7.57	\$6.12	\$39.51
% Change	5.79%	5.29%	4.61%	4.87%	5.52%	6.48%	5.31%
Base Rate	\$4.59	\$6.16	\$7.13	\$7.93	\$7.57	\$6.12	\$39.51
% Change	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
COG & LDAC	\$0.00						
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\$4.38	\$3.52	\$3.19	\$3.11	\$3.11	\$3.41	\$20.71	\$60.22
6.89%	8.16%	8.93%	9.14%	9.14%	8.39%	8.25%	6.05%
\$4.38	\$3.52	\$3.19	\$3.11	\$3.11	\$3.41	\$20.71	\$60.22
11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 17-048 General Rate Case
Annual Bill Comparisons - May 1, 2017 approved rates v. proposed temporary rates - Commercial Rate G-41

November 1 - April 30

Commercial Rate (G-41)

PROPOSED TEMPORARY RATES							
	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	119	248	345	430	391	246	1,778
Winter:							
Temp							
Cust. Chg \$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$323.58
Headblock \$0.4421	\$44.21	\$44.21	\$44.21	\$44.21	\$44.21	\$44.21	\$265.23
Tailblock \$0.2970	\$5.64	\$43.96	\$72.77	\$98.01	\$86.28	\$43.21	\$349.87
HB Threshold 100							
Summer:							
Temp							
Cust. Chg \$53.93							
Headblock \$0.4421							
Tailblock \$0.2970							
HB Threshold 20							
Total Base Rate Amount	\$103.78	\$142.09	\$170.90	\$196.15	\$184.41	\$141.35	\$938.68
COG Rate - (Seasonal)	\$0.7121	\$0.6398	\$0.7235	\$0.5971	\$0.4800	\$0.3961	\$0.5818
COG amount	\$84.74	\$158.67	\$249.61	\$256.75	\$187.44	\$97.24	\$1,034.45
LDAC	\$0.0370	\$0.0370	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0433
LDAC amount	\$4.40	\$9.18	\$15.53	\$19.35	\$17.57	\$11.05	\$77.07
Total Bill	\$192.92	\$309.94	\$436.03	\$472.25	\$389.43	\$249.64	\$2,050.20

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
127	53	27	24	23	43	297	2,075
\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$323.58	\$647.16
\$8.84	\$8.84	\$8.84	\$8.84	\$8.84	\$8.84	\$53.05	\$318.28
\$31.78	\$9.80	\$2.08	\$1.19	\$0.89	\$6.83	\$52.57	\$402.44
\$94.55	\$72.57	\$64.85	\$63.96	\$63.66	\$69.60	\$429.20	\$1,367.88
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.5587
\$53.42	\$22.29	\$11.36	\$10.09	\$9.67	\$18.09	\$124.92	\$1,159.37
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0436
\$5.72	\$2.39	\$1.22	\$1.08	\$1.04	\$1.94	\$13.37	\$90.44
\$153.68	\$97.25	\$77.42	\$75.13	\$74.37	\$89.62	\$567.48	\$2,617.69

November 1 - April 30

Commercial Rate (G-41)

APPROVED RATES EFFECTIVE NOVEMBER 1, 2016 - MAY 1, 2017							
	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	119	248	345	430	391	246	1,778
Winter:							
5/1/2017							
Cust. Chg \$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16
Headblock \$0.3965	\$39.65	\$39.65	\$39.65	\$39.65	\$39.65	\$39.65	\$237.89
Tailblock \$0.2663	\$5.06	\$39.42	\$65.25	\$97.89	\$77.37	\$38.75	\$313.75
HB Threshold 100							
Summer:							
Temp							
Cust. Chg \$48.36							
Headblock \$0.3965							
Tailblock \$0.2663							
HB Threshold 20							
Total Base Rate Amount	\$93.07	\$127.43	\$153.26	\$175.90	\$165.38	\$126.76	\$841.80
COG Rate - (Seasonal)	\$0.7121	\$0.6398	\$0.7235	\$0.5971	\$0.4800	\$0.3961	\$0.5818
COG amount	\$84.74	\$158.67	\$249.61	\$256.75	\$187.44	\$97.24	\$1,034.45
LDAC	\$0.0370	\$0.0370	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0433
LDAC amount	\$4.40	\$9.18	\$15.53	\$19.35	\$17.57	\$11.05	\$77.07
Total Bill	\$182.21	\$295.27	\$418.39	\$452.00	\$370.39	\$235.05	\$1,953.33

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
127	53	27	24	23	43	297	2,075
\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$48.36	\$290.16	\$580.32
\$7.93	\$7.93	\$7.93	\$7.93	\$7.93	\$7.93	\$47.58	\$285.48
\$28.50	\$8.79	\$1.86	\$1.07	\$0.80	\$6.13	\$47.14	\$360.89
\$84.79	\$65.08	\$58.16	\$57.36	\$57.09	\$62.42	\$384.89	\$1,226.69
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.5587
\$53.42	\$22.29	\$11.36	\$10.09	\$9.67	\$18.09	\$124.92	\$1,159.37
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0436
\$5.72	\$2.39	\$1.22	\$1.08	\$1.04	\$1.94	\$13.37	\$90.44
\$143.92	\$89.76	\$70.73	\$68.53	\$67.80	\$82.44	\$523.17	\$2,476.50

DIFFERENCE:

Total Bill	\$10.71	\$14.66	\$17.64	\$20.24	\$19.03	\$14.59	\$96.87
% Change	5.88%	4.97%	4.22%	4.48%	5.14%	6.21%	4.96%
Base Rate	\$10.71	\$14.66	\$17.64	\$20.24	\$19.03	\$14.59	\$96.87
% Change	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
COG & LDAC	\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\$9.76	\$7.49	\$6.70	\$6.60	\$6.57	\$7.19	\$44.31	\$141.19
6.78%	8.35%	9.47%	9.64%	9.70%	8.72%	8.47%	5.70%
\$9.76	\$7.49	\$6.70	\$6.60	\$6.57	\$7.19	\$44.31	\$141.19
11.51%	11.51%						
\$0.00	\$0.00						
0.00%	0.00%						

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 17-048 General Rate Case
Annual Bill Comparisons - May 1, 2017 approved rates v. proposed temporary rates - C&I High Winter Use Medium Rate G-42

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

PROPOSED TEMPORARY RATES	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms) <i>Temp</i>	940	1,649	2,259	2,699	2,446	1,639	11,632
Winter:							
Cust. Chg \$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$970.68
Headblock \$0.4021	\$377.99	\$402.12	\$402.12	\$402.12	\$402.12	\$402.12	\$2,388.59
Tailblock \$0.2678	\$0.00	\$173.81	\$337.17	\$455.01	\$387.25	\$171.24	\$1,524.48
HB Threshold 1,000							
Summer:							
Cust. Chg \$161.78							
Headblock \$0.4021							
Tailblock \$0.2678							
HB Threshold 400							
Total Base Rate Amount	\$539.77	\$737.71	\$901.07	\$1,018.91	\$951.15	\$735.14	\$4,883.75
COG Rate - (Seasonal)	\$0.7121	\$0.6398	\$0.7235	\$0.5971	\$0.4800	\$0.3961	\$0.5840
COG amount	\$669.37	\$1,055.03	\$1,634.39	\$1,611.57	\$1,174.08	\$649.37	\$6,793.81
LDAC	\$0.0370	\$0.0370	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0432
LDAC amount	\$34.78	\$61.01	\$101.66	\$121.46	\$110.07	\$73.77	\$502.75
Total Bill	\$1,243.93	\$1,853.75	\$2,637.11	\$2,751.94	\$2,235.30	\$1,458.28	\$12,180.31

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
1,001	491	269	267	264	437	2,729	14,362
\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$970.68	\$1,941.36
\$160.84	\$160.84	\$108.16	\$107.36	\$106.15	\$160.84	\$804.20	\$3,192.79
\$160.95	\$24.37	\$0.00	\$0.00	\$0.00	\$10.02	\$195.33	\$1,719.81
\$483.57	\$346.99	\$269.94	\$269.14	\$267.93	\$332.64	\$1,970.21	\$6,853.97
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.5530
\$421.02	\$206.51	\$113.14	\$112.30	\$111.04	\$183.97	\$1,147.99	\$7,941.80
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0436
\$45.05	\$22.10	\$12.11	\$12.02	\$11.88	\$19.68	\$122.82	\$625.57
\$949.63	\$575.60	\$395.19	\$393.46	\$390.85	\$536.29	\$3,241.02	\$15,421.33

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

APPROVED RATES EFFECTIVE NOVEMBER 1, 2016 - MAY 1, 2017	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms) <i>5/1/2017</i>	940	1,649	2,259	2,699	2,446	1,639	11,632
Winter:							
Cust. Chg \$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48
Headblock \$0.3606	\$338.95	\$360.58	\$360.58	\$360.58	\$360.58	\$360.58	\$2,141.86
Tailblock \$0.2402	\$0.00	\$155.90	\$302.42	\$408.12	\$347.34	\$153.59	\$1,367.37
HB Threshold 1,000							
Summer:							
Cust. Chg \$145.08							
Headblock \$0.3606							
Tailblock \$0.2402							
HB Threshold 400							
Total Base Rate Amount	\$484.03	\$661.56	\$808.09	\$913.78	\$853.01	\$659.25	\$4,379.71
COG Rate - (Seasonal)	\$0.7121	\$0.6398	\$0.7235	\$0.5971	\$0.4800	\$0.3961	\$0.5840
COG amount	\$669.37	\$1,055.03	\$1,634.39	\$1,611.57	\$1,174.08	\$649.37	\$6,793.81
LDAC	\$0.0370	\$0.0370	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0432
LDAC amount	\$34.78	\$61.01	\$101.66	\$121.46	\$110.07	\$73.77	\$502.75
Total Bill	\$1,188.18	\$1,777.60	\$2,544.13	\$2,646.81	\$2,137.16	\$1,382.39	\$11,676.27

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
1,001	491	269	267	264	437	2,729	14,362
\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48	\$1,740.96
\$144.24	\$144.24	\$97.00	\$96.28	\$95.20	\$144.24	\$721.20	\$2,863.06
\$144.33	\$21.85	\$0.00	\$0.00	\$0.00	\$8.98	\$175.17	\$1,542.54
\$433.65	\$311.17	\$242.08	\$241.36	\$240.28	\$298.30	\$1,766.85	\$6,146.56
\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.4206	\$0.5530
\$421.02	\$206.51	\$113.14	\$112.30	\$111.04	\$183.97	\$1,147.99	\$7,941.80
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0436
\$45.05	\$22.10	\$12.11	\$12.02	\$11.88	\$19.68	\$122.82	\$625.57
\$899.72	\$539.78	\$367.33	\$365.68	\$363.20	\$501.96	\$3,037.65	\$14,713.92

DIFFERENCE:							
Total Bill	\$55.74	\$76.15	\$92.99	\$105.13	\$98.15	\$75.88	\$504.04
% Change	4.69%	4.28%	3.65%	3.97%	4.59%	5.49%	4.32%
Base Rate	\$55.74	\$76.15	\$92.99	\$105.13	\$98.15	\$75.88	\$504.04
% Change	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
COG & LDAC	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\$49.92	\$35.82	\$27.86	\$27.78	\$27.66	\$34.33	\$203.37	\$707.41
5.55%	6.64%	7.59%	7.60%	7.61%	6.84%	6.69%	4.81%
\$49.92	\$35.82	\$27.86	\$27.78	\$27.66	\$34.33	\$203.37	\$707.41
11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 17-048 General Rate Case
Annual Bill Comparisons - May 1, 2017 approved rates v. proposed temporary rates - Commercial Rate G-52

November 1 - April 30

Commercial Rate (G-52)

PROPOSED TEMPORARY RATES							
	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,158	1,463	1,820	1,382	1,954	1,515	9,292
Winter:							
Temp							
Cust. Chg	\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$970.68
Headblock	\$0.2288	\$228.85	\$228.85	\$228.85	\$228.85	\$228.85	\$1,373.09
Tailblock	\$0.1524	\$24.09	\$70.58	\$125.01	\$58.24	\$145.44	\$78.51
HB Threshold	1,000						
Summer:							
Cust. Chg	\$161.78						
Headblock	\$0.1658						
Tailblock	\$0.0942						
HB Threshold	1,000						
Total Base Rate Amount	\$414.72	\$461.21	\$515.64	\$448.86	\$536.07	\$469.14	\$2,845.64
COG Rate - (Seasonal)	\$0.7305	\$0.6582	\$0.7419	\$0.6155	\$0.4984	\$0.4145	\$0.6039
COG amount	\$845.92	\$962.95	\$1,350.26	\$850.62	\$973.87	\$627.97	\$5,611.59
LDAC	\$0.0370	\$0.0370	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0427
LDAC amount	\$42.85	\$54.13	\$81.90	\$62.19	\$87.93	\$68.18	\$397.17
Total Bill	\$1,303.48	\$1,478.29	\$1,947.80	\$1,361.68	\$1,597.87	\$1,165.28	\$8,854.39

November 1 - April 30

Commercial Rate (G-52)

APPROVED RATES EFFECTIVE NOVEMBER 1, 2016 - MAY 1, 2017							
	Nov	Dec	Jan	Feb	Mar	Apr	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,158	1,463	1,820	1,382	1,954	1,515	9,292
Winter:							
5/1/2017							
Cust. Chg	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48
Headblock	\$0.2052	\$205.24	\$205.24	\$205.24	\$205.24	\$205.24	\$1,231.44
Tailblock	\$0.1367	\$21.60	\$63.30	\$112.11	\$52.23	\$130.43	\$70.41
HB Threshold	1,000						
Summer:							
Cust. Chg	\$145.08						
Headblock	\$0.1487						
Tailblock	\$0.0845						
HB Threshold	1,000						
Total Base Rate Amount	\$371.92	\$413.62	\$462.43	\$402.55	\$480.75	\$420.73	\$2,552.00
COG Rate - (Seasonal)	\$0.7305	\$0.6582	\$0.7419	\$0.6155	\$0.4984	\$0.4145	\$0.6039
COG amount	\$845.92	\$962.95	\$1,350.26	\$850.62	\$973.87	\$627.97	\$5,611.59
LDAC	\$0.0370	\$0.0370	\$0.0450	\$0.0450	\$0.0450	\$0.0450	0.0427
LDAC amount	\$42.85	\$54.13	\$81.90	\$62.19	\$87.93	\$68.18	\$397.17
Total Bill	\$1,260.69	\$1,430.70	\$1,894.59	\$1,315.36	\$1,542.55	\$1,116.87	\$8,560.76

DIFFERENCE:

Total Bill	\$42.79	\$47.59	\$53.21	\$46.32	\$55.31	\$48.41	\$293.63
% Change	3.39%	3.33%	2.81%	3.52%	3.59%	4.33%	3.43%
Base Rate	\$42.79	\$47.59	\$53.21	\$46.32	\$55.31	\$48.41	\$293.63
% Change	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
COG & LDAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
1,188	953	818	759	782	898	5,398	14,690
\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$161.78	\$970.68	\$1,941.36
\$165.75	\$157.96	\$135.58	\$125.80	\$129.62	\$148.84	\$863.56	\$2,236.65
\$17.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.71	\$519.57
\$345.24	\$319.74	\$297.36	\$287.58	\$291.40	\$310.62	\$1,851.95	\$4,697.58
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.5501
\$543.39	\$435.90	\$374.15	\$347.17	\$357.69	\$410.75	\$2,469.05	\$8,080.63
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0436
\$53.46	\$42.89	\$36.81	\$34.16	\$35.19	\$40.41	\$242.91	\$640.08
\$942.09	\$798.53	\$708.33	\$668.91	\$684.27	\$761.78	\$4,563.90	\$13,418.30

May 1 - October 31

May	Jun	Jul	Aug	Sep	Oct	Summer May-Oct	Total Nov-Oct
1,188	953	818	759	782	898	5,398	14,690
\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$145.08	\$870.48	\$1,740.96
\$148.65	\$141.66	\$121.60	\$112.83	\$116.24	\$133.49	\$774.47	\$2,005.91
\$15.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.89	\$465.97
\$309.62	\$286.74	\$266.68	\$257.91	\$261.32	\$278.57	\$1,660.83	\$4,212.83
\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.4574	\$0.5501
\$543.39	\$435.90	\$374.15	\$347.17	\$357.69	\$410.75	\$2,469.05	\$8,080.63
\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0450	\$0.0436
\$53.46	\$42.89	\$36.81	\$34.16	\$35.19	\$40.41	\$242.91	\$640.08
\$906.47	\$765.53	\$677.64	\$639.23	\$654.20	\$729.72	\$4,372.79	\$12,933.55

\$35.62	\$33.00	\$30.69	\$29.68	\$30.07	\$32.06	\$191.11	\$484.75
3.93%	4.31%	4.53%	4.64%	4.60%	4.39%	4.37%	3.75%
\$35.62	\$33.00	\$30.69	\$29.68	\$30.07	\$32.06	\$191.11	\$484.75
11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%	11.51%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NHPUC No. 8 - GAS
 LIBERTY UTILITIES

Twenty-first Revised Page 1
 Superseding Twentieth Revised Page 1

CHECK SHEET

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Page</u>	<u>Revision</u>
Title	Original
1	Twenty-first Revised
2	Third Revised
3	Nineteenth Revised
4	First Revised
5	Original
6	Fourth Revised
7	Original
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9	First Revised
10	Third Revised
11	First Revised
12	First Revised
13	First Revised
14	Original
15	Original
16	Original
17	Original
18	Original
19	First Revised
20	Original
21	First Revised
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	First Revised
29	First Revised
30	First Revised

Issued: April 28, 2017
 Effective: July 1, 2017

Issued by: /s/ James M. Sweeney
 James M. Sweeney
 Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2017 in Docket No. DG 17-048.

NHPUC No. 8 - GAS
LIBERTY UTILITIES

Third Revised Page 2
Superseding Second Revised Page 2

CHECK SHEET (Cont'd)

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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45	Original
46	Original
47	Original
48	Original
49	Original
50	First Revised
51	First Revised
52	Original
53	Original
54	Original
55	Second Revised
56	Second Revised
57	Second Revised
58	Original
59	Second Revised
60	Original

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Issued by: /s/ James M. Sweeney
James M. Sweeney
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2017 in Docket No. DG 17-048.

NHPUC No. 8 - GAS
 LIBERTY UTILITIES

Nineteenth Revised Page 3
 Superseding Eighteenth Revised Page 3

CHECK SHEET (Cont'd)

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Page</u>	<u>Revision</u>
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65	Second Revised
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69	Second Revised
70	Original
71	Second Revised
72	Original
73	Original
74	Eighteenth Revised
74-A	Eighth Revised
75	Original
76	Third Revised
77	Sixteenth Revised
78	Second Revised
79	Second Revised
80	Second Revised
81	Second Revised
82	Third Revised
83	Original
84	Original
85	Original
86	Original
87	Original
88	Original
89	Original
90	Original
91	Original
92	Original
93	Original
94	Original

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 James M. Sweeney
 Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Fourth Revised Page 6
Superseding Third Revised Page 6

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

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155	First Revised
156	Original
157	First Revised
158	Original
159	First Revised
160	Original
161	First Revised
162	Original

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Issued by: /s/ James M. Sweeney
James M. Sweeney
Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 55
Superseding First Revised Page 55

II. RATE SCHEDULES
Residential Non Heating Rate: Classification No. R-1

Availability

This rate is available to all residential customers who do not have gas space heating equipment, who consume less than 80% of their normal usage in the six winter months of November through April and whose usage does not exceed 100 therms in any winter month. Available for use which is separately metered and billed for each dwelling unit. Availability is limited to use in locations served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.5677 per day or \$17.03 per 30 day month
Winter Period: All therms per 30 day month at \$0.2250 per therm
Summer Period: All therms per 30 day month at \$0.2250 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with The New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

Issued: April 28, 2017
Effective: July 1, 2017

Issued by: /s/ James M. Sweeney
James M. Sweeney
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2017 in Docket No. DG 17-048.

NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 56
Superseding First Revised Page 56

II. RATE SCHEDULES
Residential Heating Rate: Classification No. R-3

Availability

This rate is for all residential use for those domestic customers who use gas as the principal household heating fuel. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.8213 per day or \$24.64 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.3897 per therm
All over 100 therms per 30 day month at \$0.3225 per therm
Summer Period: First 20* therms per 30 day month at \$0.3897 per therm
All over 20 therms per 30 day month at \$0.3225 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

Issued: April 28, 2017
Effective: July 1, 2017

Issued by: /s/ James M. Sweeney
James M. Sweeney
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2017 in Docket No. DG 17-048.

II. RATE SCHEDULES
Low Income Residential Heating Rate: Classification No. R-4

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the "Terms and Conditions" of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.3287 per day or \$9.86 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.1559 per therm
All over 100 therms per 30 day month at \$0.1289 per therm
Summer Period: First 20* therms per 30 day month at \$0.1559 per therm
All over 20 therms per 30 day month at \$0.1289 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Issued: April 28, 2017
Effective: July 1, 2017

Issued by: /s/ James M. Sweeney
James M. Sweeney
Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 59
Superseding First Revised Page 59

II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-41

Availability

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

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$1.7977 per day or \$53.93 per 30 day month
Winter Period:	First 100* therms per 30 day month at \$0.4421 per therm All over 100 therms per 30 day month at \$0.2970 per therm
Summer Period:	First 20* therms per 30 day month at \$0.4421 per therm All over 20 therms per 30 day month at \$0.2970 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 61
Superseding First Revised Page 61

II. RATE SCHEDULES

Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-42

Availability

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

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$5.3927 per day or \$161.78 per 30 day month
Winter Period:	First 1000* therms per 30 day month at \$0.4021 per therm All over 1000 therms per 30 day month at \$0.2678 per therm
Summer Period:	First 400* therms per 30 day month at \$0.4021 per therm All over 400 therms per 30 day month at \$0.2678 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 63
Superseding First Revised Page 63

II. RATE SCHEDULES

Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-43

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$23.1423 per day or \$694.27 per 30 day month
Winter Period: All therms per 30 day month at \$0.2471 per therm
Summer Period: All therms per 30 day month at \$0.1130 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-51

Availability

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

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$1.7977 per day or \$53.93 per 30 day month
Winter Period:	First 100* therms per 30 day month at \$0.2665 per therm All over 100 therms per 30 day month at \$0.1732 per therm
Summer Period:	First 100* therms per 30 day month at \$0.2665 per therm All over 100 therms per 30 day month at \$0.1732 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 67
Superseding First Revised Page 67

II. RATE SCHEDULES
Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-52

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$5.3927 per day or \$161.78 per 30 day month
Winter Period: First 1000* therms per 30 day month at \$0.2288 per therm
All over 1000 therms per 30 day month at \$0.1524 per therm
Summer Period: First 1000* therms per 30 day month at \$0.1658 per therm
All over 1000 therms per 30 day month at \$0.0942 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-53

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage less than 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge :

Customer Charge Per Meter: \$23.8163 per day or \$714.49 per 30 day month
Winter Period: All therms per 30 day month at \$0.1599 per therm
Summer Period: All therms per 30 day month at \$0.0767 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Second Revised Page 71
Superseding First Revised Page 71

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-54

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage greater than or equal to 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$23.8163 per day or \$714.49 per 30 day month
Winter Period: All therms per 30 day month at \$0.0610 per therm
Summer Period: All therms per 30 day month at \$0.0331 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

Eighteenth Revised Page 74
Superseding Seventeenth Revised Page 74

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$17.03			\$ 17.03	\$ 17.03			\$ 17.03
All therms	\$ 0.2250	\$ 0.4002	\$ 0.0640	\$ 0.6892	\$ 0.2250	\$ 0.4368	\$ 0.0640	\$ 0.7258
Residential Heating - R-3								
Customer Charge per Month per Meter	\$24.64			\$ 24.64	\$ 24.64			\$ 24.64
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3897	\$ 0.4002	\$ 0.0640	\$ 0.8539	\$ 0.3897	\$ 0.4368	\$ 0.0640	\$ 0.8905
All therms over the first block per month at	\$ 0.3225	\$ 0.4002	\$ 0.0640	\$ 0.7867	\$ 0.3225	\$ 0.4368	\$ 0.0640	\$ 0.8233
Residential Heating - R-4								
Customer Charge per Month per Meter	\$9.86			\$ 9.86	\$ 9.86			\$ 9.86
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1559	\$ 0.4002	\$ 0.0640	\$ 0.6201	\$ 0.1559	\$ 0.4368	\$ 0.0640	\$ 0.6567
All therms over the first block per month at	\$ 0.1289	\$ 0.4002	\$ 0.0640	\$ 0.5931	\$ 0.1289	\$ 0.4368	\$ 0.0640	\$ 0.6297
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$53.93			\$ 53.93	\$ 53.93			\$ 53.93
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4421	\$ 0.3961	\$ 0.0450	\$ 0.8832	\$ 0.4421	\$ 0.4206	\$ 0.0450	\$ 0.9077
All therms over the first block per month at	\$ 0.2970	\$ 0.3961	\$ 0.0450	\$ 0.7381	\$ 0.2970	\$ 0.4206	\$ 0.0450	\$ 0.7626
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$161.78			\$ 161.78	\$ 161.78			\$ 161.78
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4021	\$ 0.3961	\$ 0.0450	\$ 0.8432	\$ 0.4021	\$ 0.4206	\$ 0.0450	\$ 0.8677
All therms over the first block per month at	\$ 0.2678	\$ 0.3961	\$ 0.0450	\$ 0.7089	\$ 0.2678	\$ 0.4206	\$ 0.0450	\$ 0.7334
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$694.27			\$ 694.27	\$ 694.27			\$ 694.27
All therms over the first block per month at	\$ 0.2471	\$ 0.3961	\$ 0.0450	\$ 0.6882	\$ 0.1130	\$ 0.4206	\$ 0.0450	\$ 0.5786
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$53.93			\$ 53.93	\$ 53.93			\$ 53.93
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2665	\$ 0.4145	\$ 0.0450	\$ 0.7260	\$ 0.2665	\$ 0.4574	\$ 0.0450	\$ 0.7689
All therms over the first block per month at	\$ 0.1732	\$ 0.4145	\$ 0.0450	\$ 0.6327	\$ 0.1732	\$ 0.4574	\$ 0.0450	\$ 0.6756
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$161.78			\$ 161.78	\$ 161.78			\$ 161.78
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2288	\$ 0.4145	\$ 0.0450	\$ 0.6883	\$ 0.1658	\$ 0.4574	\$ 0.0450	\$ 0.6682
All therms over the first block per month at	\$ 0.1524	\$ 0.4145	\$ 0.0450	\$ 0.6119	\$ 0.0942	\$ 0.4574	\$ 0.0450	\$ 0.5966
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$714.49			\$ 714.49	\$ 714.49			\$ 714.49
All therms over the first block per month at	\$ 0.1599	\$ 0.4145	\$ 0.0450	\$ 0.6194	\$ 0.0767	\$ 0.4574	\$ 0.0450	\$ 0.5791
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$714.49			\$ 714.49	\$ 714.49			\$ 714.49
All therms over the first block per month at	\$ 0.0610	\$ 0.4145	\$ 0.0450	\$ 0.5205	\$ 0.0331	\$ 0.4574	\$ 0.0450	\$ 0.5355

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NHPUC No. 8 – GAS
LIBERTY UTILITIES

Eighth Revised Page 74-A
Superseding Seventh Revised Page 74-A

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate
Residential Non Heating - R-5								
Customer Charge per Month per Meter	\$22.14			\$ 22.14	\$ 22.14			\$ 22.14
All therms	\$ 0.2925	\$ 0.4002	\$ 0.0640	\$ 0.7567	\$ 0.2925	\$ 0.4368	\$ 0.0640	\$ 0.7933
Residential Heating - R-6								
Customer Charge per Month per Meter	\$32.04			\$ 32.04	\$ 32.04			\$ 32.04
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.5066	\$ 0.4002	\$ 0.0640	\$ 0.9708	\$ 0.5066	\$ 0.4368	\$ 0.0640	\$ 1.0074
All therms over the first block per month at	\$ 0.4192	\$ 0.4002	\$ 0.0640	\$ 0.8834	\$ 0.4192	\$ 0.4368	\$ 0.0640	\$ 0.9200
Residential Heating - R-7								
Customer Charge per Month per Meter	\$12.81			\$ 12.81	\$ 12.81			\$ 12.81
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2027	\$ 0.4002	\$ 0.0640	\$ 0.6669	\$ 0.2027	\$ 0.4368	\$ 0.0640	\$ 0.7035
All therms over the first block per month at	\$ 0.1676	\$ 0.4002	\$ 0.0640	\$ 0.6318	\$ 0.1676	\$ 0.4368	\$ 0.0640	\$ 0.6684
Commercial/Industrial - G-44								
Customer Charge per Month per Meter	\$70.10			\$ 70.10	\$ 70.10			\$ 70.10
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.5748	\$ 0.3961	\$ 0.0450	\$ 1.0159	\$ 0.5748	\$ 0.4206	\$ 0.0450	\$ 1.0404
All therms over the first block per month at	\$ 0.3860	\$ 0.3961	\$ 0.0450	\$ 0.8271	\$ 0.3860	\$ 0.4206	\$ 0.0450	\$ 0.8516
Commercial/Industrial - G-45								
Customer Charge per Month per Meter	\$210.31			\$ 210.31	\$ 210.31			\$ 210.31
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5227	\$ 0.3961	\$ 0.0450	\$ 0.9638	\$ 0.5227	\$ 0.4206	\$ 0.0450	\$ 0.9883
All therms over the first block per month at	\$ 0.3482	\$ 0.3961	\$ 0.0450	\$ 0.7893	\$ 0.3482	\$ 0.4206	\$ 0.0450	\$ 0.8138
Commercial/Industrial - G-46								
Customer Charge per Month per Meter	\$902.55			\$ 902.55	\$ 902.55			\$ 902.55
All therms over the first block per month at	\$ 0.3212	\$ 0.3961	\$ 0.0450	\$ 0.7623	\$ 0.1468	\$ 0.4206	\$ 0.0450	\$ 0.6124
Commercial/Industrial - G-55								
Customer Charge per Month per Meter	\$70.10			\$ 70.10	\$ 70.10			\$ 70.10
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3465	\$ 0.4145	\$ 0.0450	\$ 0.8060	\$ 0.3465	\$ 0.4574	\$ 0.0450	\$ 0.8489
All therms over the first block per month at	\$ 0.2251	\$ 0.4145	\$ 0.0450	\$ 0.6846	\$ 0.2251	\$ 0.4574	\$ 0.0450	\$ 0.7275
Commercial/Industrial - G-56								
Customer Charge per Month per Meter	\$210.31			\$ 210.31	\$ 210.31			\$ 210.31
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2975	\$ 0.4145	\$ 0.0450	\$ 0.7570	\$ 0.2156	\$ 0.4574	\$ 0.0450	\$ 0.7180
All therms over the first block per month at	\$ 0.1982	\$ 0.4145	\$ 0.0450	\$ 0.6577	\$ 0.1225	\$ 0.4574	\$ 0.0450	\$ 0.6249
Commercial/Industrial - G-57								
Customer Charge per Month per Meter	\$928.84			\$ 928.84	\$ 928.84			\$ 928.84
All therms over the first block per month at	\$ 0.2079	\$ 0.4145	\$ 0.0450	\$ 0.6674	\$ 0.0997	\$ 0.4574	\$ 0.0450	\$ 0.6021
Commercial/Industrial - G-58								
Customer Charge per Month per Meter	\$928.84			\$ 928.84	\$ 928.84			\$ 928.84
All therms over the first block per month at	\$ 0.0793	\$ 0.4145	\$ 0.0450	\$ 0.5388	\$ 0.0431	\$ 0.4574	\$ 0.0450	\$ 0.5455

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IV. RATE SCHEDULES
Residential Non Heating Rate: Classification No. R-5

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Residential Non Heating Rate R-1.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.7380 per day or \$22.14 per 30 day month
Winter Period: All therms per 30 day month at \$0.2925 per therm
Summer Period: All therms per 30 day month at \$0.2925 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with The New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Residential Non Heating Rate R-1.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

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IV. RATE SCHEDULES

Residential Heating Rate: Classification No. R-6

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program projects area who otherwise would have qualified for Residential Heating Rate R-3.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$1.0680 per day or \$32.04 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.5066 per therm
All over 100 therms per 30 day month at \$0.4192 per therm
Summer Period: First 20* therms per 30 day month at \$0.5066 per therm
All over 20 therms per 30 day month at \$0.4192 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Residential Non Heating Rate R-3.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

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II. RATE SCHEDULES
Low Income Residential Heating Rate: Classification No. R-7

Availability

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

Qualified Programs:

- o. Low Income Home Energy Assistance Program (LIHEAP)
- p. Electric Assistance Program (EAP)
- q. Supplemental Security Income Program
- r. Women, Infants and Children Program
- s. Commodity Surplus Foods Program (for women, infants and children)
- t. Elderly Commodity Surplus Foods Program
- u. Temporary Aid to Needy Families Program
- v. Housing Choice Voucher Program (also known as Section 8)
- w. Head Start Program
- x. Aid to the Permanently and Totally Disabled Program
- y. Aid to the Needy Blind Program
- z. Old Age Assistance Program
- aa. Food Stamps Program
- bb. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.4270 per day or \$12.81 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.2027 per therm
All over 100 therms per 30 day month at \$0.1676 per therm
Summer Period: First 20* therms per 30 day month at \$0.2027 per therm
All over 20 therms per 30 day month at \$0.1676 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-44

Availability

This rate is Mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-41.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$2.3367 per day or \$70.10 per 30 day month
Winter Period:	First 100* therms per 30 day month at \$0.5748 per therm All over 100 therms per 30 day month at \$0.3860 per therm
Summer Period:	First 20* therms per 30 day month at \$0.5748 per therm All over 20 therms per 30 day month at \$0.3860 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES

Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-45

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-42.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$7.0103 per day or \$210.31 per 30 day month
Winter Period:	First 1000* therms per 30 day month at \$0.5227 per therm All over 1000 therms per 30 day month at \$0.3482 per therm
Summer Period:	First 400* therms per 30 day month at \$0.5227 per therm All over 400 therms per 30 day month at \$0.3482 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES

Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-46

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-43.

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$30.0850 per day or \$902.55 per 30 day month

Winter Period: All therms per 30 day month at \$0.3212 per therm

Summer Period: All therms per 30 day month at \$0.1468 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-55

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-51.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$2.3367 per day or \$70.10 per 30 day month
Winter Period:	First 100* therms per 30 day month at \$0.3465 per therm All over 100 therms per 30 day month at \$0.2251 per therm
Summer Period:	First 100* therms per 30 day month at \$0.3465 per therm All over 100 therms per 30 day month at \$0.2251 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

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IV. RATE SCHEDULES
Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-56

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-52.

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$7.0103 per day or \$210.31 per 30 day month
Winter Period: First 1000* therms per 30 day month at \$0.2975 per therm
All over 1000 therms per 30 day month at \$0.1982 per therm
Summer Period: First 1000* therms per 30 day month at \$0.2156 per therm
All over 1000 therms per 30 day month at \$0.1225 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-57

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-53.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge ;

Customer Charge Per Meter: \$30.9613 per day or \$928.84 per 30 day month
Winter Period: All therms per 30 day month at \$0.2079 per therm
Summer Period: All therms per 30 day month at \$0.0997 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-58

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-54.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$30.9613 per day or \$928.84 per 30 day month
Winter Period:	All therms per 30 day month at \$0.0793 per therm
Summer Period:	All therms per 30 day month at \$0.0431 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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CHECK SHEET

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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6	Fourth Third Revised
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8	Original
9	First Revised
10	Third Revised
11	First Revised
12	First Revised
13	First Revised
14	Original
15	Original
16	Original
17	Original
18	Original
19	First Revised
20	Original
21	First Revised
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	First Revised
29	First Revised
30	First Revised

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Issued by: /s/ James M. Sweeney
James M. Sweeney
Title: President

Issued in compliance with NHPUC Order No. ~~xx25,xxx958~~ dated ~~xxxx~~~~October~~ ~~xx26~~, 2017 in Docket No. DG ~~176-048814~~.

NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Third~~Second Revised Page 2
Superseding ~~Second~~First Revised Page 2

CHECK SHEET (Cont'd)

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Page</u>	<u>Revision</u>
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33	Original
34	Original
35	Original
36	First Revised
37	Original
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40	First Revised
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42	Original
43	Original
44	Original
45	Original
46	Original
47	Original
48	Original
49	Original
50	First Revised
51	First Revised
52	Original
53	Original
54	Original
55	Second First Revised
56	Second First Revised
57	Second First Revised
58	Original
59	Second First Revised
60	Original

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Nineteenth~~~~Eighteenth~~ Revised Page 3
Superseding ~~Eighteenth~~~~Seventeenth~~ Revised Page 3

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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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64	Original
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69	Second First Revised
70	Original
71	Second First Revised
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73	Original
74	Eighteenth Seventeenth Revised
74-A	Eighth Seventh Revised
75	Original
76	Third Revised
77	Sixteenth Revised
78	Second Revised
79	Second Revised
80	Second Revised
81	Second Revised
82	Third Revised
83	Original
84	Original
85	Original
86	Original
87	Original
88	Original
89	Original
90	Original
91	Original
92	Original
93	Original
94	Original

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NHPUC No. 8 - GAS
 LIBERTY UTILITIES

~~Fourth~~^{Third} Revised Page 6
 Superseding ~~Third~~^{Second} Revised Page 6

CHECK SHEET (Cont'd)

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

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146	First Revised Original
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151	First Revised Original
152	Original
153	First Revised Original
154	Original
155	First Revised Original
156	Original
157	First Revised Original
158	Original
159	First Revised Original
160	Original
161	First Revised Original
162	Original

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 Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 55
Superseding ~~First Revised Original~~ Page 55

II. RATE SCHEDULES

Residential Non Heating Rate: Classification No. R-1

Availability

This rate is available to all residential customers who do not have gas space heating equipment, who consume less than 80% of their normal usage in the six winter months of November through April and whose usage does not exceed 100 therms in any winter month. Available for use which is separately metered and billed for each dwelling unit. Availability is limited to use in locations served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~56775090~~ per day or \$~~17.0315.27~~ per 30 day month

Winter Period: All therms per 30 day month at \$0.~~22502018~~ per therm

Summer Period: All therms per 30 day month at \$0.~~22502018~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with The New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 56
Superseding ~~First Revised Original~~ Page 56

II. RATE SCHEDULES

Residential Heating Rate: Classification No. R-3

Availability

This rate is for all residential use for those domestic customers who use gas as the principal household heating fuel. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~82137367~~ per day or \$~~24.6422-10~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~38973495~~ per therm
All over 100 therms per 30 day month at \$0.~~32252892~~ per therm

Summer Period: First 20* therms per 30 day month at \$0.~~38973495~~ per therm
All over 20 therms per 30 day month at \$0.~~32252892~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

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II. RATE SCHEDULES
Low Income Residential Heating Rate: Classification No. R-4

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the "Terms and Conditions" of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~32872947~~ per day or \$9.~~868.84~~ per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.~~15591398~~ per therm
All over 100 therms per 30 day month at \$0.~~12891156~~ per therm
Summer Period: First 20* therms per 30 day month at \$0.~~15591398~~ per therm
All over 20 therms per 30 day month at \$0.~~12891156~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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James M. Sweeney
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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 59
Superseding ~~First Revised Original~~ Page 59

II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-41

Availability

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

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~1.79776120~~ per day or \$~~53.9348.36~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$~~0.44213965~~ per therm

All over 100 therms per 30 day month at \$~~0.29702663~~ per therm

Summer Period: First 20* therms per 30 day month at \$~~0.44213965~~ per therm

All over 20 therms per 30 day month at \$~~0.29702663~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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~~Sweeney~~ David R. Swain

James M. Sweeney David

R. Swain

Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 61
Superseding ~~First Revised Original~~ Page 61

II. RATE SCHEDULES

Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-42

Availability

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

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$ 5.39274.8360 per day or \$ 161.78145.08 per 30 day month
Winter Period:	First 1000* therms per 30 day month at \$ 0.40213606 per therm All over 1000 therms per 30 day month at \$ 0.26782402 per therm
Summer Period:	First 400* therms per 30 day month at \$ 0.40213606 per therm All over 400 therms per 30 day month at \$ 0.267842402 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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R. Swain
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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 63
Superseding ~~First Revised Original~~ Page 63

II. RATE SCHEDULES

Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-43

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$23.142320.7537~~ per day or ~~\$694.27622.61~~ per 30 day month
Winter Period: All therms per 30 day month at \$0.~~24712216~~ per therm
Summer Period: All therms per 30 day month at \$0.~~11304013~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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~~James M. Sweeney~~ David R. Swain
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II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-51

Availability

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

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~1.79776120~~ per day or \$~~53.934836~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$~~0.26652390~~ per therm
All over 100 therms per 30 day month at \$~~0.17321553~~ per therm

Summer Period: First 100* therms per 30 day month at \$~~0.26652390~~ per therm
All over 100 therms per 30 day month at \$~~0.17321553~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 67
Superseding ~~First Revised Original~~ Page 67

II. RATE SCHEDULES
Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-52

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$ 5.39274 .8360 per day or \$ 161.78 145.08 per 30 day month
Winter Period:	First 1000* therms per 30 day month at \$0. 2288 2052 per therm All over 1000 therms per 30 day month at \$0. 1524 1367 per therm
Summer Period:	First 1000* therms per 30 day month at \$0. 1658 1487 per therm All over 1000 therms per 30 day month at \$0. 0942 0845 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Issued: ~~April 28~~~~July 8~~, 2017~~6~~
Effective: July 1, 2017~~6~~

Issued by: ~~/s/ James M. Sweeney~~~~David R. Swain~~
~~James M. Sweeney~~~~David R. Swain~~
Title: President

| Issued in compliance with NHPUC Order No. ~~xx25,xxx918~~ dated ~~xxxxJuly 1x~~, 20176 in Docket No. DG ~~176-048449~~.

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-53

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage less than 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge ;

Customer Charge Per Meter: \$~~234.81633580~~ per day or \$~~714.49640.74~~ per 30 day month
Winter Period: All therms per 30 day month at \$~~0.15991434~~ per therm
Summer Period: All therms per 30 day month at \$~~0.07670688~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Issued: ~~April 28~~ July 8, 2017
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Issued by: /s/ ~~James M. Sweeney~~ David R. Swain
~~James M. Sweeney~~ David R. Swain
Title: President

| Issued in compliance with NHPUC Order No. ~~xx25,xxx918~~ dated ~~xxxx~~July ~~x1~~, 201~~7~~6 in Docket No. DG ~~176-048449~~.

NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Second First~~ Revised Page 71
Superseding ~~First Revised Original~~ Page 71

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-54

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage greater than or equal to 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~23.816321~~~~3580~~ per day or \$~~714.4964074~~ per 30 day month
Winter Period: All therms per 30 day month at \$~~0.06100547~~ per therm
Summer Period: All therms per 30 day month at \$~~0.03310297~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Issued: ~~April 28~~~~July 8~~, 2017
Effective: July 1, 2017

Issued by: ~~/s/ James M. Sweeney~~~~David R. Swain~~
~~James M. Sweeney~~~~David R. Swain~~
Title: President

| Issued in compliance with NHPUC Order No. ~~xx25,xxx918~~ dated ~~xxxx~~July ~~x1~~, 201~~7~~6 in Docket No. DG ~~176-048449~~.

NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~Eighteenth~~^{Seventeenth} Revised Page 74
Superseding ~~Seventeenth~~^{Sixteenth} Revised Page 74

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$17.03			\$ 17.03	\$ 17.03			\$ 17.03
All therms	\$ 0.2250	\$ 0.4002	\$ 0.0640	\$ 0.6892	\$ 0.2250	\$ 0.4368	\$ 0.0640	\$ 0.7258
Residential Heating - R-3								
Customer Charge per Month per Meter	\$24.64			\$ 24.64	\$ 24.64			\$ 24.64
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3897	\$ 0.4002	\$ 0.0640	\$ 0.8539	\$ 0.3897	\$ 0.4368	\$ 0.0640	\$ 0.8905
All therms over the first block per month at	\$ 0.3225	\$ 0.4002	\$ 0.0640	\$ 0.7867	\$ 0.3225	\$ 0.4368	\$ 0.0640	\$ 0.8233
Residential Heating - R-4								
Customer Charge per Month per Meter	\$9.86			\$ 9.86	\$ 9.86			\$ 9.86
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1559	\$ 0.4002	\$ 0.0640	\$ 0.6201	\$ 0.1559	\$ 0.4368	\$ 0.0640	\$ 0.6567
All therms over the first block per month at	\$ 0.1289	\$ 0.4002	\$ 0.0640	\$ 0.5931	\$ 0.1289	\$ 0.4368	\$ 0.0640	\$ 0.6297
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$53.93			\$ 53.93	\$ 53.93			\$ 53.93
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4421	\$ 0.3961	\$ 0.0450	\$ 0.8832	\$ 0.4421	\$ 0.4206	\$ 0.0450	\$ 0.9077
All therms over the first block per month at	\$ 0.2970	\$ 0.3961	\$ 0.0450	\$ 0.7381	\$ 0.2970	\$ 0.4206	\$ 0.0450	\$ 0.7626
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$161.78			\$ 161.78	\$ 161.78			\$ 161.78
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4021	\$ 0.3961	\$ 0.0450	\$ 0.8432	\$ 0.4021	\$ 0.4206	\$ 0.0450	\$ 0.8677
All therms over the first block per month at	\$ 0.2678	\$ 0.3961	\$ 0.0450	\$ 0.7089	\$ 0.2678	\$ 0.4206	\$ 0.0450	\$ 0.7334
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$694.27			\$ 694.27	\$ 694.27			\$ 694.27
All therms over the first block per month at	\$ 0.2471	\$ 0.3961	\$ 0.0450	\$ 0.6882	\$ 0.1130	\$ 0.4206	\$ 0.0450	\$ 0.5786
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$53.93			\$ 53.93	\$ 53.93			\$ 53.93
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2665	\$ 0.4145	\$ 0.0450	\$ 0.7260	\$ 0.2665	\$ 0.4574	\$ 0.0450	\$ 0.7689
All therms over the first block per month at	\$ 0.1732	\$ 0.4145	\$ 0.0450	\$ 0.6327	\$ 0.1732	\$ 0.4574	\$ 0.0450	\$ 0.6756
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$161.78			\$ 161.78	\$ 161.78			\$ 161.78
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2288	\$ 0.4145	\$ 0.0450	\$ 0.6883	\$ 0.1658	\$ 0.4574	\$ 0.0450	\$ 0.6682
All therms over the first block per month at	\$ 0.1524	\$ 0.4145	\$ 0.0450	\$ 0.6119	\$ 0.0942	\$ 0.4574	\$ 0.0450	\$ 0.5966
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$714.49			\$ 714.49	\$ 714.49			\$ 714.49
All therms over the first block per month at	\$ 0.1599	\$ 0.4145	\$ 0.0450	\$ 0.6194	\$ 0.0767	\$ 0.4574	\$ 0.0450	\$ 0.5791
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$714.49			\$ 714.49	\$ 714.49			\$ 714.49
All therms over the first block per month at	\$ 0.0610	\$ 0.4145	\$ 0.0450	\$ 0.5205	\$ 0.0331	\$ 0.4574	\$ 0.0450	\$ 0.5355

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James M. Sweeney
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NHPUC No. 8 – GAS
74-A
LIBERTY UTILITIES
74-A

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate	Delivery Charge	Cost of Gas Rate Page 77	LDAC Page 82	Total Rate
Residential Non Heating - R-5								
Customer Charge per Month per Meter	\$ 22.14			\$ 22.14	\$ 22.14			\$ 22.14
All therms	\$ 0.2925	\$ 0.4002	\$ 0.0640	\$ 0.7567	\$ 0.2925	\$ 0.4368	\$ 0.0640	\$ 0.7933
Residential Heating - R-6								
Customer Charge per Month per Meter	\$32.04			\$ 32.04	\$ 32.04			\$ 32.04
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.5066	\$ 0.4002	\$ 0.0640	\$ 0.9708	\$ 0.5066	\$ 0.4368	\$ 0.0640	\$ 1.0074
All therms over the first block per month at	\$ 0.4192	\$ 0.4002	\$ 0.0640	\$ 0.8834	\$ 0.4192	\$ 0.4368	\$ 0.0640	\$ 0.9200
Residential Heating - R-7								
Customer Charge per Month per Meter	\$12.81			\$ 12.81	\$ 12.81			\$ 12.81
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2027	\$ 0.4002	\$ 0.0640	\$ 0.6669	\$ 0.2027	\$ 0.4368	\$ 0.0640	\$ 0.7035
All therms over the first block per month at	\$ 0.1676	\$ 0.4002	\$ 0.0640	\$ 0.6318	\$ 0.1676	\$ 0.4368	\$ 0.0640	\$ 0.6684
Commercial/Industrial - G-44								
Customer Charge per Month per Meter	\$70.10			\$ 70.10	\$ 70.10			\$ 70.10
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.5748	\$ 0.3961	\$ 0.0450	\$ 1.0159	\$ 0.5748	\$ 0.4206	\$ 0.0450	\$ 1.0404
All therms over the first block per month at	\$ 0.3860	\$ 0.3961	\$ 0.0450	\$ 0.8271	\$ 0.3860	\$ 0.4206	\$ 0.0450	\$ 0.8516
Commercial/Industrial - G-45								
Customer Charge per Month per Meter	\$210.31			\$ 210.31	\$ 210.31			\$ 210.31
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5227	\$ 0.3961	\$ 0.0450	\$ 0.9638	\$ 0.5227	\$ 0.4206	\$ 0.0450	\$ 0.9883
All therms over the first block per month at	\$ 0.3482	\$ 0.3961	\$ 0.0450	\$ 0.7893	\$ 0.3482	\$ 0.4206	\$ 0.0450	\$ 0.8138
Commercial/Industrial - G-46								
Customer Charge per Month per Meter	\$902.55			\$ 902.55	\$ 902.55			\$ 902.55
All therms over the first block per month at	\$ 0.3212	\$ 0.3961	\$ 0.0450	\$ 0.7623	\$ 0.1468	\$ 0.4206	\$ 0.0450	\$ 0.6124
Commercial/Industrial - G-55								
Customer Charge per Month per Meter	\$70.10			\$ 70.10	\$ 70.10			\$ 70.10
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3465	\$ 0.4145	\$ 0.0450	\$ 0.8060	\$ 0.3465	\$ 0.4574	\$ 0.0450	\$ 0.8489
All therms over the first block per month at	\$ 0.2251	\$ 0.4145	\$ 0.0450	\$ 0.6846	\$ 0.2251	\$ 0.4574	\$ 0.0450	\$ 0.7275
Commercial/Industrial - G-56								
Customer Charge per Month per Meter	\$210.31			\$ 210.31	\$ 210.31			\$ 210.31
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2975	\$ 0.4145	\$ 0.0450	\$ 0.7570	\$ 0.2156	\$ 0.4574	\$ 0.0450	\$ 0.7180
All therms over the first block per month at	\$ 0.1982	\$ 0.4145	\$ 0.0450	\$ 0.6577	\$ 0.1225	\$ 0.4574	\$ 0.0450	\$ 0.6249
Commercial/Industrial - G-57								
Customer Charge per Month per Meter	\$928.84			\$ 928.84	\$ 928.84			\$ 928.84
All therms over the first block per month at	\$ 0.2079	\$ 0.4145	\$ 0.0450	\$ 0.6674	\$ 0.0997	\$ 0.4574	\$ 0.0450	\$ 0.6021
Commercial/Industrial - G-58								
Customer Charge per Month per Meter	\$928.84			\$ 928.84	\$ 928.84			\$ 928.84
All therms over the first block per month at	\$ 0.0793	\$ 0.4145	\$ 0.0450	\$ 0.5388	\$ 0.0431	\$ 0.4574	\$ 0.0450	\$ 0.5455

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James M. Sweeney
Title: President

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~~First Revised Original~~

~~Superseding Original~~
~~Page 145~~

IV. RATE SCHEDULES
Residential Non Heating Rate: Classification No. R-5

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Residential Non Heating Rate R-1.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~73806617~~ per day or \$~~22.1419.85~~ per 30 day month
Winter Period: All therms per 30 day month at \$0.~~29252623~~ per therm
Summer Period: All therms per 30 day month at \$0.~~29252623~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with The New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Residential Non Heating Rate R-1.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

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Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~First Revised Original~~ Page 146
~~Superseding Original Page 146~~

IV. RATE SCHEDULES

Residential Heating Rate: Classification No. R-6

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program projects area who otherwise would have qualified for Residential Heating Rate R-3.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~1.06800.39577~~ per day or \$~~32.0428.73~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$~~0.50664544~~ per therm
All over 100 therms per 30 day month at \$~~0.41923760~~ per therm

Summer Period: First 20* therms per 30 day month at \$~~0.50664544~~ per therm
All over 20 therms per 30 day month at \$~~0.41923760~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer in the particular Managed Expansion Program project takes service. Once the term of service for a particular Managed Expansion Program project expires, customers will thereafter take service under Residential Non Heating Rate R-3.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

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

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Effective: ~~July~~~~August 14~~, 2017

Issued by: ~~/s/ James M.~~
~~Sweeney~~~~David R. Swain~~
~~James M. Sweeney~~~~David~~
~~R. Swain~~ 078

Title: President

| Issued in compliance with NHPUC Order No. ~~xx25,xxx933~~ dated ~~xxxx~~August 14, 2017~~6~~ in Docket No. DG ~~176-048447~~.

II. RATE SCHEDULES
Low Income Residential Heating Rate: Classification No. R-7

Availability

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

Qualified Programs:

- o. Low Income Home Energy Assistance Program (LIHEAP)
- p. Electric Assistance Program (EAP)
- q. Supplemental Security Income Program
- r. Women, Infants and Children Program
- s. Commodity Surplus Foods Program (for women, infants and children)
- t. Elderly Commodity Surplus Foods Program
- u. Temporary Aid to Needy Families Program
- v. Housing Choice Voucher Program (also known as Section 8)
- w. Head Start Program
- x. Aid to the Permanently and Totally Disabled Program
- y. Aid to the Needy Blind Program
- z. Old Age Assistance Program
- aa. Food Stamps Program
- bb. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~42703831~~ per day or \$~~12.8111.49~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~20271817~~ per therm
All over 100 therms per 30 day month at \$0.~~16761503~~ per therm

Summer Period: First 20* therms per 30 day month at \$0.~~20271817~~ per therm
All over 20 therms per 30 day month at \$0.~~16761503~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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Issued by: /s/ James M.

Sweeney~~David R. Swain~~

James M. Sweeney~~David~~

R. Swain

Title: President

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NHPUC No. 8 - GAS
LIBERTY UTILITIES

~~First Revised Original~~ Page 149
~~Superseding Original~~ Page 149

IV. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-44

Availability

This rate is Mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-41.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$2.~~33670956~~ per day or ~~\$70.1062.87~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~57485155~~ per therm
All over 100 therms per 30 day month at \$0.~~38603462~~ per therm

Summer Period: First 20* therms per 30 day month at \$0.~~57485155~~ per therm
All over 20 therms per 30 day month at \$0.~~38603462~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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~~Sweeney~~~~David R. Swain~~

~~James M. Sweeney~~~~David~~

~~R. Swain~~

Title: President

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LIBERTY UTILITIES

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IV. RATE SCHEDULES

Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-45

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-42.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~7.01036-2868~~ per day or \$~~210.31188-60~~ per 30 day month

Winter Period: First 1000* therms per 30 day month at \$~~0.52274688~~ per therm

All over 1000 therms per 30 day month at \$~~0.34823123~~ per therm

Summer Period: First 400* therms per 30 day month at \$~~0.52274688~~ per therm

All over 400 therms per 30 day month at \$~~0.34823123~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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LIBERTY UTILITIES

~~First Revised Original~~ Page 153
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IV. RATE SCHEDULES

Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-46

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-43.

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$~~30.085026.9798~~ per day or \$~~902.55809.39~~ per 30 day month
Winter Period: All therms per 30 day month at \$~~0.32122884~~ per therm
Summer Period: All therms per 30 day month at \$~~0.14681317~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-55

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-51.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~2.33670956~~ per day or \$~~70.1062.87~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$~~0.34653407~~ per therm
All over 100 therms per 30 day month at \$~~0.22512019~~ per therm

Summer Period: First 100* therms per 30 day month at \$~~0.34653407~~ per therm
All over 100 therms per 30 day month at \$~~0.22512019~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

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IV. RATE SCHEDULES
Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-56

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-52.

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$ 7.01036-2868 per day or \$ 210.31488-60 per 30 day month
Winter Period:	First 1000* therms per 30 day month at \$ 0.29752668 per therm All over 1000 therms per 30 day month at \$ 0.19824777 per therm
Summer Period:	First 1000* therms per 30 day month at \$ 0.21564933 per therm All over 1000 therms per 30 day month at \$ 0.12254099 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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IV. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-57

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-53.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge ;

Customer Charge Per Meter: \$~~30.961327.7654~~ per day or \$~~928.84832.96~~ per 30 day month
Winter Period: All therms per 30 day month at \$~~0.20791864~~ per therm
Summer Period: All therms per 30 day month at \$~~0.0997894~~ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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~~R. Swain~~
James M. Sweeney
~~R. Swain~~
Title: President

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IV. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-58

Availability

This rate is mandatory for customers taking service in a Managed Expansion Program project area who otherwise would have qualified for Commercial/Industrial Rate G-54.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$ 30.961327.7654 per day or \$ 928.84832.96 per 30 day month
Winter Period:	All therms per 30 day month at \$0.07 9314 per therm
Summer Period:	All therms per 30 day month at \$0.04 31386 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 74-A of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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