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April 24, 2018

Via ERF and US Mail

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301

NHPUC 25APR'18AM9:08

**Re: DG 17-135; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2018 Summer Cost of Gas**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. and in compliance with Order No. 26,066 in Docket DG 17-135, I enclose an original and two copies of the following check sheets and pages of Section II Rate Schedules of NHPUC No. 8 – Gas, Tariff for Gas Service:

Twenty-eighth Revised Page 1	Check Sheet
Twenty-fifth Revised Page 3	Check Sheet (Cont'd)
Twenty-fourth Revised Page 74	Firm Rate Schedules
Fourteenth Revised Page 74-A	Firm Rate Schedules
Sixth Revised Page 76	Anticipated Cost of Gas
Twenty-second Revised Page 77	Calculation of Firm Sales Cost of Gas Rate

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "C. McNamara", enclosed in a simple oval scribble.

Catherine A. McNamara

Enclosures
cc: Service List

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-eighth Revised
2	Third Revised
3	Twenty-fifth Revised
4	First Revised
5	Original
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8	Original
9	First Revised
10	Fourth 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/ Susan L. Fleck
Susan L. Fleck
Title: President

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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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74-A	Fourteenth Revised
75	Original
76	Sixth Revised
77	Twenty-second Revised
78	Third Revised
79	Third Revised
80	Third Revised
81	Third Revised
82	Fourth Revised
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87	Original
88	Original
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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 77</u>	<u>LDAC Page 82</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 77</u>	<u>LDAC Page 82</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 16.88			\$ 16.88	\$ 16.88			\$ 16.88
All therms	\$ 0.2231	\$ 0.8056	\$ 0.0856	\$ 1.1143	\$ 0.2231	\$ 0.3133	\$ 0.0856	\$ 0.6220
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$24.43			\$ 24.43	\$ 24.43			\$ 24.43
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3863	\$ 0.8056	\$ 0.0856	\$ 1.2775	\$ 0.3863	\$ 0.3133	\$ 0.0856	\$ 0.7852
All therms over the first block per month at	\$ 0.3197	\$ 0.8056	\$ 0.0856	\$ 1.2109	\$ 0.3197	\$ 0.3133	\$ 0.0856	\$ 0.7186
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$9.77			\$ 9.77	\$ 9.77			\$ 9.77
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1545	\$ 0.8056	\$ 0.0856	\$ 1.0457	\$ 0.1545	\$ 0.3133	\$ 0.0856	\$ 0.5534
All therms over the first block per month at	\$ 0.1278	\$ 0.8056	\$ 0.0856	\$ 1.0190	\$ 0.1278	\$ 0.3133	\$ 0.0856	\$ 0.5267
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$53.45			\$ 53.45	\$ 53.45			\$ 53.45
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4383	\$ 0.8041	\$ 0.0674	\$ 1.3098	\$ 0.4383	\$ 0.3084	\$ 0.0674	\$ 0.8141
All therms over the first block per month at	\$ 0.2944	\$ 0.8041	\$ 0.0674	\$ 1.1659	\$ 0.2944	\$ 0.3084	\$ 0.0674	\$ 0.6702
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$160.36			\$ 160.36	\$ 160.36			\$ 160.36
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3986	\$ 0.8041	\$ 0.0674	\$ 1.2701	\$ 0.3986	\$ 0.3084	\$ 0.0674	\$ 0.7744
All therms over the first block per month at	\$ 0.2655	\$ 0.8041	\$ 0.0674	\$ 1.1370	\$ 0.2655	\$ 0.3084	\$ 0.0674	\$ 0.6413
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$688.20			\$ 688.20	\$ 688.20			\$ 688.20
All therms over the first block per month at	\$ 0.2449	\$ 0.8041	\$ 0.0674	\$ 1.1164	\$ 0.1120	\$ 0.3084	\$ 0.0674	\$ 0.4878
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$53.45			\$ 53.45	\$ 53.45			\$ 53.45
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2642	\$ 0.8200	\$ 0.0674	\$ 1.1516	\$ 0.2642	\$ 0.3299	\$ 0.0674	\$ 0.6615
All therms over the first block per month at	\$ 0.1717	\$ 0.8200	\$ 0.0674	\$ 1.0591	\$ 0.1717	\$ 0.3299	\$ 0.0674	\$ 0.5690
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$160.36			\$ 160.36	\$ 160.36			\$ 160.36
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2268	\$ 0.8200	\$ 0.0674	\$ 1.1142	\$ 0.1644	\$ 0.3299	\$ 0.0674	\$ 0.5617
All therms over the first block per month at	\$ 0.1511	\$ 0.8200	\$ 0.0674	\$ 1.0385	\$ 0.0934	\$ 0.3299	\$ 0.0674	\$ 0.4907
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$708.24			\$ 708.24	\$ 708.24			\$ 708.24
All therms over the first block per month at	\$ 0.1585	\$ 0.8200	\$ 0.0674	\$ 1.0459	\$ 0.0760	\$ 0.3299	\$ 0.0674	\$ 0.4733
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$708.24			\$ 708.24	\$ 708.24			\$ 708.24
All therms over the first block per month at	\$ 0.0605	\$ 0.8200	\$ 0.0674	\$ 0.9479	\$ 0.0328	\$ 0.3299	\$ 0.0674	\$ 0.4301

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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 77</u>	<u>LDAC Page 82</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 77</u>	<u>LDAC Page 82</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-5</u>								
Customer Charge per Month per Meter	\$21.94			\$ 21.94	\$ 21.94			\$ 21.94
All therms	\$ 0.2900	\$ 0.8056	\$ 0.0856	\$ 1.1812	\$ 0.2900	\$ 0.3133	\$ 0.0856	\$ 0.6889
<u>Residential Heating - R-6</u>								
Customer Charge per Month per Meter	\$31.76			\$ 31.76	\$ 31.76			\$ 31.76
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.5022	\$ 0.8056	\$ 0.0856	\$ 1.3934	\$ 0.5022	\$ 0.3133	\$ 0.0856	\$ 0.9011
All therms over the first block per month at	\$ 0.4156	\$ 0.8056	\$ 0.0856	\$ 1.3068	\$ 0.4156	\$ 0.3133	\$ 0.0856	\$ 0.8145
<u>Residential Heating - R-7</u>								
Customer Charge per Month per Meter	\$12.70			\$ 12.70	\$ 12.70			\$ 12.70
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2009	\$ 0.8056	\$ 0.0856	\$ 1.0921	\$ 0.2009	\$ 0.3133	\$ 0.0856	\$ 0.5998
All therms over the first block per month at	\$ 0.1661	\$ 0.8056	\$ 0.0856	\$ 1.0573	\$ 0.1661	\$ 0.3133	\$ 0.0856	\$ 0.5650
<u>Commercial/Industrial - G-44</u>								
Customer Charge per Month per Meter	\$69.49			\$ 69.49	\$ 69.49			\$ 69.49
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.5698	\$ 0.8041	\$ 0.0674	\$ 1.4413	\$ 0.5698	\$ 0.3084	\$ 0.0674	\$ 0.9456
All therms over the first block per month at	\$ 0.3827	\$ 0.8041	\$ 0.0674	\$ 1.2542	\$ 0.3827	\$ 0.3084	\$ 0.0674	\$ 0.7585
<u>Commercial/Industrial - G-45</u>								
Customer Charge per Month per Meter	\$208.47			\$ 208.47	\$ 208.47			\$ 208.47
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5182	\$ 0.8041	\$ 0.0674	\$ 1.3897	\$ 0.5182	\$ 0.3084	\$ 0.0674	\$ 0.8940
All therms over the first block per month at	\$ 0.3452	\$ 0.8041	\$ 0.0674	\$ 1.2167	\$ 0.3452	\$ 0.3084	\$ 0.0674	\$ 0.7210
<u>Commercial/Industrial - G-46</u>								
Customer Charge per Month per Meter	\$894.66			\$ 894.66	\$ 894.66			\$ 894.66
All therms over the first block per month at	\$ 0.3184	\$ 0.8041	\$ 0.0674	\$ 1.1899	\$ 0.1456	\$ 0.3084	\$ 0.0674	\$ 0.5214
<u>Commercial/Industrial - G-55</u>								
Customer Charge per Month per Meter	\$69.49			\$ 69.49	\$ 69.49			\$ 69.49
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3434	\$ 0.8200	\$ 0.0674	\$ 1.2308	\$ 0.3434	\$ 0.3299	\$ 0.0674	\$ 0.7407
All therms over the first block per month at	\$ 0.2232	\$ 0.8200	\$ 0.0674	\$ 1.1106	\$ 0.2232	\$ 0.3299	\$ 0.0674	\$ 0.6205
<u>Commercial/Industrial - G-56</u>								
Customer Charge per Month per Meter	\$208.47			\$ 208.47	\$ 208.47			\$ 208.47
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2949	\$ 0.8200	\$ 0.0674	\$ 1.1823	\$ 0.2137	\$ 0.3299	\$ 0.0674	\$ 0.6110
All therms over the first block per month at	\$ 0.1964	\$ 0.8200	\$ 0.0674	\$ 1.0838	\$ 0.1214	\$ 0.3299	\$ 0.0674	\$ 0.5187
<u>Commercial/Industrial - G-57</u>								
Customer Charge per Month per Meter	\$920.72			\$ 920.72	\$ 920.72			\$ 920.72
All therms over the first block per month at	\$ 0.2061	\$ 0.8200	\$ 0.0674	\$ 1.0935	\$ 0.0989	\$ 0.3299	\$ 0.0674	\$ 0.4962
<u>Commercial/Industrial - G-58</u>								
Customer Charge per Month per Meter	\$920.72			\$ 920.72	\$ 920.72			\$ 920.72
All therms over the first block per month at	\$ 0.0786	\$ 0.8200	\$ 0.0674	\$ 0.9660	\$ 0.0427	\$ 0.3299	\$ 0.0674	\$ 0.4400

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Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2018 THROUGH OCTOBER 31, 2018
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 3,898,265	
Supply Costs:	2,728,951	
Storage Gas:		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
Produced Gas:		
	\$ 72,379	
Hedged Contract (Savings)/Loss		
	<u>\$ -</u>	
Unadjusted Anticipated Cost of Gas		\$ 6,699,596
Adjustments:		
Prior Period (Over)/Under Recovery (as of April 30, 2018)	\$ (767,503)	
Interest	(32,835)	
Prior Period Adjustments	-	
Broker Revenues	-	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release Margin	-	
Hedging Costs	-	
Fixed Price Option Administrative Costs	-	
Total Adjustments		<u>(800,338)</u>
Total Anticipated Direct Cost of Gas		\$ 5,899,258
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 05/01/18 - 10/31/18)	\$ 6,699,596	
Working Capital Rate - Lead Lag Days / 365	0.0391	
Prime Rate	4.25%	
Working Capital Percentage	0.166%	
Working Capital	\$ 11,134	
Plus: Working Capital Reconciliation (Acct 1163-1424)	<u>1,490</u>	
Total Working Capital Allowance		\$ 12,624
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 05/01/18 - 10/31/18)	\$ 6,699,596	
Less: Refunds	-	
Plus: Total Working Capital	12,624	
Plus: Prior Period (Over)/Under Recovery	<u>(767,503)</u>	
Subtotal	\$ 5,944,717	
Bad Debt Percentage	<u>1.11%</u>	
Bad Debt Allowance	\$ 65,986	
Plus: Bad Debt Reconciliation (Acct 1163-1754)	<u>96,420</u>	
Total Bad Debt Allowance		162,406
Production and Storage Capacity		
Miscellaneous Overhead (05/01/18 - 10/31/18)	\$ 13,170	
Times Summer Sales	19,351	
Divided by Total Sales	<u>104,762</u>	
Miscellaneous Overhead		<u>2,433</u>
Total Anticipated Indirect Cost of Gas		\$ 177,463
Total Cost of Gas		\$ 6,076,721

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CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2018 THROUGH OCTOBER 31, 2018
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 5,899,258	
Projected Prorated Sales (05/01/18 - 10/31/18)	19,395,370	
Direct Cost of Gas Rate		\$ 0.3042 per therm
Demand Cost of Gas Rate	\$ 3,898,265	\$ 0.2010 per therm
Commodity Cost of Gas Rate	2,801,331	\$ 0.1444 per therm
Adjustment Cost of Gas Rate	(800,338)	\$ (0.0413) per therm
Total Direct Cost of Gas Rate	\$ 5,899,258	\$ 0.3042 per therm
Total Anticipated Indirect Cost of Gas	\$ 177,463	
Projected Prorated Sales (05/01/18 - 10/31/18)	19,395,370	
Indirect Cost of Gas		\$ 0.0091 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/18		\$ 0.3133 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/2017	COGsr	\$ 0.3133 /therm
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Maximum (COG + 25%) \$ 0.3916

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2018	COGsl	\$ 0.3299 /therm
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Average Demand Cost of Gas Rate Effective 05/01/18	\$ 0.2010		
Times: Low Winter Use Ratio (Summer)	1.0892	Maximum (COG + 25%)	\$ 0.4124
Times: Correction Factor	0.9942		
Adjusted Demand Cost of Gas Rate	\$ 0.2177		
Commodity Cost of Gas Rate	\$ 0.1444		
Adjustment Cost of Gas Rate	\$ (0.0413)		
Indirect Cost of Gas Rate	\$ 0.0091		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.3299		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2018	COGsh	\$ 0.3084 /therm
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Average Demand Cost of Gas Rate Effective 05/01/18	\$ 0.2010		
Times: High Winter Use Ratio (Summer)	0.9820	Maximum (COG + 25%)	\$ 0.3855
Times: Correction Factor	0.9942		
Adjusted Demand Cost of Gas Rate	\$ 0.1962		
Commodity Cost of Gas Rate	\$ 0.1444		
Adjustment Cost of Gas Rate	\$ (0.0413)		
Indirect Cost of Gas Rate	\$ 0.0091		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.3084		

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