CONVERSION OF COSTS - GALLONS TO THERMS WINTER PERIOD 2020 - 2021

	(1)	(2)	(3)	(4)	(5)	(6)
			VOLU	JMES	UN	NIT COST
	<u>UNIT</u>	CONVERSION FACTOR	<u>GALLONS</u>	<u>THERMS</u>	PER <u>GALLOI</u>	PER <u>N THERM</u>
GAS FROM INVENTORY	GALLONS	0.91502			\$0.836	69 \$0.9146
GAS FROM CNG	THERMS	N/A	N/A		N/A	

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CALCULATION OF COST OF GAS RATE SUPPLY / DEMAND BALANCE WINTER PERIOD 2020 - 2021

		PRIOR	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	TOTAL
1	PROPANE COSTS PROPANE FIRM SENDOUT (therms)								
2	COMPANY USE (therms)								
3	TOTAL PROPANE SENDOUT (therms)								
4	COST PER THERM (WACOG)	_	\$0.8606	\$0.8923	\$0.9074	\$0.9161	\$0.9864	\$0.9414	
5	TOTAL CALCULATED COST OF PROPANE	_	\$120,436	\$180,805	\$212,874	\$176,615	\$152,296	\$85,128	\$928,154
6 7	PROPANE ADJUSTMENTS TOTAL COST OF PROPANE	_	\$0 \$120,436	\$0 \$180,805	\$0 \$212,874	\$0 \$176,615	\$0 \$152,296	\$0 \$85,128	\$0 \$928,154
8	CNG COSTS CNG SENDOUT (therms)								
9	COST PER THERM (WACOG)								
10 11	TOTAL CALCULATED COST OF CNG CNG DEMAND CHARGES								
12 13	CNG ADJUSTMENTS -Demand Charges Aug 2017 - Sep 2019 TOTAL CNG COSTS								
14	ACCOUNTING ADJUSTMENT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	FPO PREMIUM		(\$584)	(\$829)	(\$929)	(\$813)	(\$678)	(\$378)	(\$4,211)
16	TOTAL COSTS OF GAS								
17	RETURN ON INVENTORY		\$2,354	\$2,354	\$2,354	\$2,354	\$2,354	\$2,354	\$14,126
	REVENUES								
18	BILLED FPO SALES (therms)		0	0	0	0	0	0	
19	COG FPO RATE	_	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0
20	BILLED NON-FPO SALES PRIOR MONTH (therms) COG NON-FPO RATE PRIOR MONTH		0 \$0.0000	0 \$0.0000	0 \$0.0000	0 \$0.0000	0 \$0.0000	0 \$0.0000	
21	COG NON-FFO RATE FRIOR MONTH	_	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0
22	BILLED NON-FPO SALES CURRENT MONTH (therms)		153,781	218,228	244,463	213,913	178,455	99,579	1,108,419
23	COG NON-FPO RATE CURRENT MONTH	_	\$1.2100 \$186,074	\$1.2100 \$264,054	\$1.2100 \$295,798	\$1.2100 \$258,833	\$1.2100 \$215,929	\$1.2100 \$120,490	\$1,341,177
24	BILLED SALES OTHER PRIOR PERIODS		0	0	0	0	0	0	
25	COG OTHER PRIOR PERIODS BLENDED RATE	-	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0.0000 \$0	\$0
26	TOTAL SALES		153,781	218,228	244,463	213,913	178,455	99,579	1,108,419
27	TOTAL BILLED REVENUES		\$186,074	\$264,054	\$295,798	\$258,833	\$215,929	\$120,490	\$1,341,178
28	UNBILLED REVENUES (NET)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL REVENUES	-	\$186,074	\$264,054	\$295,798	\$258,833	\$215,929	\$120,490	\$1,341,178
30	(OVER)/UNDER COLLECTION		(\$14,078)	(\$12,657)	(\$1,614)	(\$8,731)	(\$3,789)	\$10,642	(\$30,225)
31	INTEREST AMOUNT		\$63	\$27	\$7	(\$7)	(\$24)	(\$14)	\$52
32	FINAL (OVER)/UNDER COLLECTION	\$30,171	(\$14,015)	(\$12,630)	(\$1,607)	(\$8,738)	(\$3,813)	\$10,628	(\$2)

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CALCULATION OF PURCHASED GAS COSTS WINTER PERIOD 2020 - 2021

LINE NO.		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	TOTAL
1	TOTAL REQUIRED PURCHASES							
2	PROPANE PURCHASE STABILIZATION PLAN DELIVERIES							
3	THERMS	84,182	128,103	150,978	123,528	96,077	57,646	640,514
4 5	RATES - from Schedule D Contract Price	\$0,0059	\$0.0059	\$0.0059	\$0,0059	ድር ዕርር	#0.0059	
6	Broker Fee	\$0.9058 incl.	\$0.9058 incl.	\$0.9058 incl.	\$0 9058 incl.	\$0.9058 incl.	\$0.9058 incl.	
7	Pipeline Fee	incl.	incl.	incl.	incl.	incl.	incl.	
8	PERC Fee	incl.	incl.	incl.	incl.	incl.	incl.	
9	Trucking Fee	incl.	incl.	incl.	incl.	incl.	incl.	
10	COST PER THERM	\$0.9058	\$0.9058	\$0.9058	\$0 9058	\$0.9058	\$0.9058	\$0.9058
11	TOTAL COST - Propane Purchase Stabilization Plan Deliveries	\$76,250	\$116,032	\$136,752	\$111,888	\$87,024	\$52,214	\$580,160
12	AMHERST STORAGE PROPANE DELIVERIES							
13	Therms	-	24,948	47,520	33,264	9,504	3,564	118,800
14	RATES - from Schedule F	# 0.0000	#0.7400	#0.7400	00.7400	00.7400	#0.7400	
15 16	WACOG Price Trucking Fee	\$0.0000 \$0.0000	\$0.7186 \$0.0650	\$0.7186 \$0.0650	\$0.7186 \$0.0650	\$0.7186 \$0.0650	\$0.7186 \$0.0650	
17	COST PER THERM	\$0.0000	\$0.7836	\$0.7836	\$0.7836	\$0.7836	\$0.7836	\$0.7836
18	TOTAL COST - Amherst Storage Propane Deliveries	\$0	\$19,549	\$37,237	\$26,066	\$7,447	\$2,793	\$93,092
		ΨΟ	ψ19,549	ψ57,257	Ψ20,000	Ψ1,441	Ψ2,793	ψ95,092
19	CNG DELIVERIES							
20 21	THERMS RATE							
22	IVATE	Ĭ						
23								
24 25								
23								
26								
27	SPOT PURCHASES							
28	THERMS							
29	From Schedule E							
30	COST PER THERM	\$0.9544	\$0.9612	\$0.9721	\$0 9735	\$0.9564	\$0.9386	\$0.9595
0.4	TOTAL COOT. O. J. D. J. L.							
31	TOTAL COST - Spot Purchases							
32	OTHER ITEMS							
33	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Refund of Deferred Revenue Surcharge over collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL							
	THERMS FROM PROPANE							
38	COST							
39	THERMS FROM CNG							
40	COST							
41	COST PER THERM	\$1.0346	\$1.0161	\$1.0131	\$1 0322	\$1.0321	\$1.0710	\$1.0284
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PRIOR PERIOD (OVER)/UNDER COLLECTION WINTER PERIOD 2019-2020

	PRIOR	Actual Nov-19	Actual Dec-19	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	TOTAL
PROPANE COSTS PROPANE FIRM SENDOUT (therms)								
2 COMPANY USE (therms)								
3 TOTAL PROPANE SENDOUT (therms)								
COST PER THERM (WACOG) TOTAL CALCULATED COST OF PROPANE PROPANE ADJUSTMENTS TOTAL COST OF PROPANE	<u>-</u>	\$0 8820 \$137,953 \$3,209 \$141,162	\$0 9404 \$193,134 \$11,602 \$204,736	\$0 9705 \$198,631 (\$3,806) \$194,825	\$0.9633 \$177,980 (\$0) \$177,980	\$0.9163 \$124,364 (\$0) \$124,364	\$0.9249 \$88,913 (\$2,658) \$86,255	\$920,975 \$8,347 \$929,322
CNG COSTS TOTAL CNG SENDOUT (therms)								
O CNG DEMAND CHARGES O CNG COMMODITY CHARGES CNG ADJUSTMENTS TOTAL CNG COSTS								
3 ACCOUNTING ADJUSTMENT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 TOTAL COSTS OF GAS								
5 FPO PREMIUM		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 RETURN ON NVENTORY		\$2,354	\$2,354	\$2,354	\$2,354	\$2,354	\$2,354	\$14,126
REVENUES								
7 BILLED FPO SALES (therms) 8 COG FPO RATE	_	1,130 \$0 9692 \$1,095	15,187 \$0 9692 \$14,719	17,503 \$0 9692 \$16,964	14,648 \$0.9692 \$14,197	15,626 \$0.9692 \$15,145	10,836 \$0.9692 \$10,502	74,930 \$0.9692 \$72,622
9 BILLED NON-FPO SALES PRIOR MONTH (therms) 0 COG NON-FPO RATE PRIOR MONTH	_	0 \$0 9492 \$0	0 \$0 9492 \$0	243,819 \$0 9492 \$231,433	189,929 \$0.9686 \$183,965	174,264 \$0.9352 \$162,972	119,232 \$0.6906 \$82,342	727,244 \$0.9085 \$660,711
1 BILLED NON-FPO SALES CURRENT MONTH (therms) 2 COG NON-FPO RATE CURRENT MONTH	_	7,355 \$0 9492 \$6,981	175,567 \$0 9492 \$166,649	32,145 \$0 9686 \$31,136	20,845 \$0.9352 \$19,495	24,323 \$0.6906 \$16,797	13,431 \$0.4408 \$5,920	273,667 \$0.9025 \$246,978
3 BILLED SALES OTHER PRIOR PERIODS 4 COG OTHER PRIOR PERIODS BLENDED RATE	_	0 \$0 0000	0 \$0.4843	0 \$0.4843	(17,747) \$0.9492	(218) \$0.9586	92 \$0.9360	(17,873 \$0.9494
5 TOTAL ON 50		\$0	\$0	\$0	(\$16,845)	(\$209)	\$86	(\$16,968
5 TOTAL BLIED DEVENIES		8,485	190,754	293,467	207,675	213,995	143,591	1,057,968
6 TOTAL B LLED REVENUES		\$8,077	\$181,368	\$279,533	\$200,811	\$194,705	\$98,850	\$963,344
7 UNB LLED REVENUES (NET) 8 TOTAL REVENUES		\$154,760 \$162,836	\$41,801 \$223,169	(\$9,693) \$269,839	(\$15,563) \$185,248	(\$86,915)	(\$43,789) \$55,061	\$40,599 \$1,003,943
9 (OVER)/UNDER COLLECTION		\$17,899	\$39,528	(\$25,322)	\$29,031	\$31,985	\$53,468	\$146,589
0 INTEREST AMOUNT		(\$630)	(\$525)	(\$510)	(\$373)	(\$383)	(\$141)	(\$2,562
1 F NAL (OVER)/UNDER COLLECTION	(\$170,381)	\$17,269	\$39,003	(\$25,832)	\$28,658	\$31,601	\$53,327	(\$26,354

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LIBERTY UTILITIES - KEENE DIVISION Typical Residential Heating Bill - Fixed Price Option Program Forecasted 2020-2021 Winter Period vs. Actual 2019-2020 Winter Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Winter	(8)	(9)	(10)	(11)	(12)	(13)	(14) Summer	(15) Total
12 MONTHS ENDED 04/2020	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Nov-Apr	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	May-Oct	Nov-Oct
Typical Usage - therms (1) Residential Heating R-3	39	69	81	103	89	66	447	35	18	9	7	8	12	89	530
Customer Charge 7/1/2019 - 6/30/2020 5/1/2019 - 6/30/19 Delivery Charge:	\$15.20	\$15.20	\$15.20	\$15.20	\$15.20	\$15.20	\$91.20	\$15.02	\$15.02	\$15.20	\$15.20	\$15.20	\$15.20	\$90.84	\$182.0
All therms @ \$0.5569 \$0.5502	\$21.72	\$38.43	\$45.11	\$57.36	\$49.56	\$36.76	\$248.94	\$19.26	\$9.90	\$5.01	\$3.90	\$4.46	\$6.68	\$49.21	\$298.1
Base Delivery Revenue Total	\$36.92	\$53.63	\$60.31	\$72.56	\$64.76	\$51.96	\$340.14	\$34.28	\$24.92	\$20.21	\$19.10	\$19.66	\$21.88	\$140.05	\$480.1
Deferred Revenue Surcharge Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	40.00					\$0.0000		***	40.0
Deferred Revenue Surcharge Total	\$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	\$0.0
COG Rates	\$0.9692	\$0.9692	\$0.9692	\$0.9692	\$0.9692	\$0.9692	\$0.9692					\$0.4843			4510
Cost of Gas Total	\$37.80	\$66.87	\$78.51	\$99.83	\$86.26	\$63.97	\$433.24	\$38.75	\$18.11	\$7.97	\$4.95	\$3.87	\$5.81	\$79.46	\$512.7
LDAC Rates	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310					\$0.0660		\$0.0660	_
LDAC Total	\$1.21	\$2.14	\$2.51	\$3.19	\$2.76	\$2.05	\$13.86	\$2.31	\$1.19	\$0.59	\$0.46	\$0.53	\$0.79	\$5.87	\$19.7
Total Bill	\$76	\$123	\$141	\$176	\$154	\$118	\$787	\$75	\$44	\$29	\$25	\$24	\$28	\$225	\$1,013
12 MONTHS ENDED 04/2021	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
Typical Usage - therms (1)	Nov-20 39	Dec-20 69	Jan-21 81	Feb-21 103	Mar-21 89	Apr-21 66	Nov-Apr 447	May-20 35	Jun-20 18	Jul-20 9	Aug-20 7	Sep-20 8	Oct-20 12	May-Oct 89	Nov-Oct 536
Residential Heating R-3															
Customer Charge 7/1/2020 7/1/2019 - 6/30/202 Delivery Charge:	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$93.00	\$15.20	\$15.20	\$15.50	\$15.50	\$15.50	\$15.50	\$92.40	\$185.4
All therms @ \$0.5678 \$0.5569	\$22.14	\$39.18	\$45.99	\$58.48	\$50.53	\$37.47	\$253.79	\$19.49	\$10.02	\$5.11	\$3.97	\$4.54	\$6.81	\$49.94	\$303.7
Base Delivery Revenue Total	\$37.64	\$54.68	\$61.49	\$73.98	\$66.03	\$52.97	\$346.79	\$34.69	\$25.22	\$20.61	\$19.47	\$20.04	\$22.31	\$142.34	\$489.1
Seasonal Base Delivery Difference from previous year Seasonal Percent Change from previous year							\$6.65 2.0%							\$2.29 1.6%	\$8.9 1.99
Deferred Revenue Surcharge Rate Deferred Revenue Surcharge Total	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.00	\$0.0000 \$0.00			\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.00	\$0.0
Deletted Revenue Surcharge Fotal	\$0.00	\$0.00	φυ.υυ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	φυ.υ
COG Rates	\$1.2300 \$47.97	\$1.2300 \$84.87	\$1.2300 \$99.63	\$1.2300 \$126.69	\$1.2300 \$109.47	\$1.2300 \$81.18	\$1.2300 \$549.81		\$0.6816 \$12.27			\$0.7908 \$6.33	\$0.7908 \$9.49	\$0.7066 \$62.89	\$612.7
Cost of Gas Total Seasonal COG Difference from previous year	\$47.97	\$84.87	\$99.63	\$126.69	\$109.47	\$81.18	\$549.81 \$116.57	\$22.14	\$12.27	\$7.12	\$5.54	\$6.33	\$9.49	\$62.89 -\$16.57	\$612.7 \$100.0
Seasonal Percent Change from previous year							26.9%							-20.9%	19.5
LDAC Rates	\$0.0589	\$0.0589	\$0.0589	\$0.0589	\$0.0589	\$0.0589	\$0.0589	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	
LDAC Total	\$2.30	\$4.06	\$4.77	\$6.07	\$5.24	\$3.89	\$26.33	\$1.09	\$0.56	\$0.28	\$0.22	\$0.25	\$0.37	\$2.77	\$29.1
Seasonal LDAC Difference from previous year Seasonal Percent Change from previous year							\$12.47 90.0%							-\$3.10 -52.8%	\$9.3 47.5
Total Bill	\$88	\$144	\$166	\$207	\$181	\$138	\$923	\$58	\$38	\$28	\$25	\$27	\$32	\$208	\$1,13
Seasonal Total Bill Difference from previous year							\$135.69							-\$17.38	\$118.3
Seasonal Percent Change from previous year Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue S	I surch.)						17.2% 0.8%							-7.7% 1.0%	11.7° 0.9°
Seasonal Percent Change resulting from COG							14.8%							-7.4%	9.99
Seasonal Percent Change resulting from LDAC							1.6%							-1.4%	0.9

⁽¹⁾ Residential Heating Typical Usage: Residence using gas for heat, hot water and cooking.

LIBERTY UTILITIES - KEENE DIVISION Typical Residential Heating Bill - Non-Fixed Price Option Program Forecasted 2020-2021 Winter Period vs. Actual 2019-2020 Winter Period

4	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 2 12 MONTHS ENDED 04/2020	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Summer May-Oct	Total Nov-Oct
Typical Usage - therms (1) Residential Heating R-3	39	69	81	103	89	66	447	35	18	9	7	8	12	89	536
5 Customer Charge 7/1/2019 - 6/30/2020 5/1/2019 - 6/30/19 6 Delivery Charge:	\$15.20	\$15.20	\$15.20	\$15.20	\$15.20	\$15.20	\$91.20	\$15.02	\$15.02	\$15.20	\$15.20	\$15.20	\$15.20	\$90.84	\$182.04
7 All therms @ \$0.5569 \$0.5502	\$21.72	\$38.43	\$45.11	\$57.36	\$49.56	\$36.76	\$248.94	\$19.26	\$9.90	\$5.01	\$3.90	\$4.46	\$6.68	\$49.21	\$298.15
8 Base Delivery Revenue Total	\$36.92	\$53.63	\$60.31	\$72.56	\$64.76	\$51.96	\$340.14	\$34.28	\$24.92	\$20.21	\$19.10	\$19.66	\$21.88	\$140.05	\$480.19
9 Deferred Revenue Surcharge Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
Deferred Revenue Surcharge Total	\$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
11 COG Rates 22 Cost of Gas Total	\$0.9492 \$37.02	\$0.9492 \$65.49	\$0.9686 \$78.46	\$0.9352 \$96.33	\$0.6906 \$61.46	\$0.4408 \$29.09	\$0.8229 \$367.85	\$1.1071 \$38.75	\$1.0063 \$18.11	\$0.8854 \$7.97	\$0.7068 \$4.95	\$0.4843 \$3.87	\$0.4843 \$5.81	\$0.8928 \$79.46	\$447.31
LDAC Rates	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0660	\$0.0660	\$0.0660	\$0.0660	\$0.0660	\$0.0660	\$0.0660	
4 LDAC Total	\$1.21	\$2.14	\$2.51	\$3.19	\$2.76	\$2.05	\$13.86	\$2.31	\$1.19	\$0.59	\$0.46	\$0.53	\$0.79	\$5.87	\$19.73
5 Total Bill	\$75	\$121	\$141	\$172	\$129	\$83	\$722	\$75	\$44	\$29	\$25	\$24	\$28	\$225	\$947
12 MONTHS ENDED 04/2021	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
Typical Usage - therms (1) Residential Heating R-3	39	69	81	103	89	66	447	35	18	9	7	8	12	89	536
20 Customer Charge 7/1/2020 7/1/2019 - 6/30/2020 Delivery Charge:	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$93.00	\$15.20	\$15.20	\$15.50	\$15.50	\$15.50	\$15.50	\$92.40	\$185.40
22 All therms @ \$0.5678 \$0.5569	\$22.14	\$39.18	\$45.99	\$58.48	\$50.53	\$37.47	\$253.79	\$19.49	\$10.02	\$5.11	\$3.97	\$4.54	\$6.81	\$49.94	\$303.73
23 Base Delivery Revenue Total 24 Seasonal Base Delivery Difference from previous year	\$37.64	\$54.68	\$61.49	\$73.98	\$66.03	\$52.97	\$346.79	\$34.69	\$25.22	\$20.61	\$19.47	\$20.04	\$22.31	\$142.34 \$2.29	\$489.13 \$8.94
24 Seasonal Base Delivery Difference from previous year 25 Seasonal Percent Change from previous year							\$6.65 2.0%							1.6%	
26 Deferred Revenue Surcharge Rate	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.00	\$0.0000 \$0.00	\$0.0000	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000 \$0.00	\$0.0000	\$0.00	\$0.00
27 Deferred Revenue Surcharge Total	\$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
28 COG Rates 29 Cost of Gas Total	\$1.2100 \$47.19	\$1.2100 \$83.49	\$1.2100 \$98.01	\$1.2100 \$124.63	\$1.2100 \$107.69	\$1.2100 \$79.86	\$1.2100 \$540.87	\$0.6326 \$22.14	\$0.6816 \$12.27	\$0.7908 \$7.12	\$0.7908 \$5.54	\$0.7908 \$6.33	\$0.7908 \$9.49	\$0.7066 \$62.89	
30 Seasonal COG Difference from previous year	ψ41.10	ψ00.40	ψ30.01	ψ124.00	ψ107.03	ψ1 3.00	\$173.02	Ψ.Σ	Ψ12.27	Ψ1.12	ψ0.04	ψ0.00	ψ3.43	-\$16.57	\$156.45
Seasonal Percent Change from previous year							47.0%							-20.9%	35.0%
2 LDAC Rates 33 LDAC Total	\$0.0589 \$2.30	\$0.0589	\$0.0589 \$4.77	\$0.0589	\$0.0589	\$0.0589	\$0.0589	\$0.0310 \$1.09	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.0310	\$0.03	
33 LDAC Total 34 Seasonal LDAC Difference from previous year	\$∠.30	\$4.06	\$4.77	\$6.07	\$5.24	\$3.89	\$26.33 \$12.47	\$1.09	\$0.56	\$0.28	\$0.22	\$0.25	\$0.37	\$2.77 -\$3.10	\$29.10 -\$19.73
S5 Seasonal Percent Change from previous year							3.4%							-3.9%	-4.4%
36 Total Bill	\$87	\$142	\$164	\$205	\$179	\$137	\$914	\$58	\$38	\$28	\$25	\$27	\$32	\$208	\$1,122
37 Seasonal Total Bill Difference from previous year 38 Seasonal Percent Change from previous year							\$192.14 26.6%							-\$17.38 -7.7%	\$174.76 18.4%
39 Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue Surch	n.)						0.9%							1.0%	0.9%
10 Seasonal Percent Change resulting from COG 11 Seasonal Percent Change resulting from LDAC							24.0% 1.7%							-7.4% -1.4%	16.5% -2.1%

⁽¹⁾ Residential Heating Typical Usage: Residence using gas for heat, hot water and cooking.

LIBERTY UTILITIES - KEENE DIVISION Typical Commercial Bill - Fixed Price Option Program Forecasted 2020-2021 Winter Period vs. Actual 2019-2020 Winter Period

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Summer May-Oct	Total Nov-Oct
Typical Usage - therms Commercial G-41	133	249	307	403	367	262	1,721	128	56	22	16	18	26	266	1,98
Customer Charge 7/1/2019 - 6/30/2020 5/1/2019 - 6/3	0/19 \$56.36	\$56.36	\$56.36	\$56.36	\$56.36	\$56.36	\$338.16	\$55.68	\$55.68	\$56.36	\$56.36	\$56.36	\$56.36	\$336.80	\$674.9
First 100 therms @ \$0.4621 \$0.4566 Over 100 therms @ \$0.3104 \$0.3067	\$46.21 \$10.24	\$46.21 \$46.25	\$46.21 \$64.25	\$46.21 \$94.05	\$46.21 \$82.88	\$46.21 \$50.28	\$277.26 \$347.95	\$9.13 \$33.12	\$9.13 \$11.04	\$9.24 \$0.62	\$7.39 \$0.00	\$8.32 \$0.00	\$9.24 \$1.86	\$52.45 \$46.64	\$329.7 \$394.5
Base Delivery Revenue Tota	\$112.81	\$148.82	\$166.82	\$196.62	\$185.45	\$152.85	\$963.37	\$97.93	\$75.85	\$66.22	\$63.75	\$64.68	\$67.46	\$435.89	\$1,399.2
Deferred Revenue Surcharge Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
1 Deferred Revenue Surcharge Tota	\$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	\$0.0
2 COG Rates 3 Cost of Gas Total	\$0.9692 \$128.90	\$0.9692 \$241.33	\$0.9692 \$297.54	\$0.9692 \$390.59	\$0.9692 \$355.70	\$0.9692 \$253.93	\$0.9692 \$1,667.99	\$1.1071 \$141.71	\$1.0063 \$56.35	\$0.8854 \$19.48	\$0.7068 \$11.31	\$0.4843 \$8.72	\$0.4843 \$12.59	\$0.9405 \$250.16	\$1,918.1
4 LDAC Rates	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0757	\$0.0757	\$0.0757	\$0.0757	\$0.0757	\$0.0757	\$0.0757	0.0515
5 LDAC Total	\$6.36	\$11.90	\$14.67	\$19.26	\$17.54	\$12.52	\$82.26	\$9.69	\$4.24	\$1.67	\$1.21	\$1.36	\$1.97	\$20.14	\$102.4
4 Total Bill	\$248	\$402	\$479	\$606	\$559	\$419	\$2,714	\$249	\$136	\$87	\$76	\$75	\$82	\$706	\$3,420
6 7 12 MONTHS ENDED 04/2021	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
8 Typical Usage - therms 9 Commercial G-41	133	249	307	403	367	262	1,721	128	56	22	16		26	266	1,98
0 Customer Charge 7/1/2020 7/1/2019 - 6/30	/2020 \$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.76	\$56.36	\$56.36	\$57.46	\$57.46	\$57.46	\$57.46	\$342.56	\$687.3
1 Delivery Charge: 2 First 100 therms @ \$0.4711 \$0.4621 3 Over 100 therms @ \$0.3165 \$0.3104	\$47.11 \$10.44	\$47.11 \$47.16	\$47.11 \$65.52	\$47.11 \$95.90	\$47.11 \$84.51	\$47.11 \$51.27	\$282.66 \$354.80	\$9.24 \$33.52	\$9.24 \$11.17	\$9.42 \$0.63	\$7.54 \$0.00	\$8.48 \$0.00	\$9.42 \$1.90	\$53.34 \$47.22	\$336.0 \$402.0
4 Base Delivery Revenue Tota	\$115.01	\$151.73	\$170.09	\$200.47	\$189.08	\$155.84	\$982.22	\$99.12	\$76.77	\$67.51	\$65.00	\$65.94	\$68.78	\$443.12	\$1,425.3
5 Seasonal Base Delivery Difference from previous year 6 Seasonal Percent Change from previous year	\$115.01	\$151.75	\$170.09	\$200.47	\$109.00	\$155.64	\$18.85 2.0%	\$99.12	\$10.11	\$67.51	\$65.00	\$00.94	\$00.70	\$7.23 1.7%	\$1,425.3 \$26.0 1.99
7 Deferred Revenue Surcharge Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
8 Deferred Revenue Surcharge Tota	\$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	\$0.0
9 COG Rates Cost of Gas Total	\$1.2300 \$163.59	\$1.2300 \$306.27	\$1.2300 \$377.61	\$1.2300 \$495.69	\$1.2300 \$451.41	\$1.2300 \$322.26	\$1.2300 \$2,116.83	\$0.6326 \$80.97	\$0.6816 \$38.17	\$0.7908 \$17.40	\$0.7908 \$12.65	\$0.7908 \$14.23	\$0.7908 \$20.56	\$0.6917 \$183.98	\$2,300.8
11 Seasonal COG Difference from previous year 12 Seasonal Percent Change from previous year	ψ.00.00	V 000127	φ	\$100.00	V.O	VOLUME	\$448.84 26.9%	400.01	φοσιτ	Vu	V.2.00	V.1120	\$20.00	-\$66.18 -26.5%	\$382.6 19.99
3 LDAC Rates	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	
4 LDAC Total 5 Seasonal LDAC Difference from previous year	\$7.38	\$13.82	\$17.04	\$22.37	\$20.37	\$14.54	\$95.52 \$13.26	\$6.12	\$2.68	\$1.05	\$0.76	\$0.86	\$1.24	\$12.71 -\$7.43	\$108.2 \$382.6
6 Seasonal Percent Change from previous year							16.1%							-36.9%	19.99
7 Total Bill	\$286	\$472	\$565	\$719	\$661	\$493	\$3,195 \$480.94	\$186	\$118	\$86	\$78	\$81	\$91	\$640 -\$66.38	\$3,834 \$414.5
Seasonal Total Bill Difference from previous year Seasonal Percent Change from previous year							\$480.94 17.7%							-\$66.38 -9.4%	\$414.5 12.19
0 Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue S	urch.						0.7%							1.0%	0.89
Seasonal Percent Change resulting from COG Seasonal Percent Change resulting from LDAC							16.5% 0.5%							-9.4% -1.1%	11.29 11.29

LIBERTY UTILITIES - KEENE DIVISION Typical Commercial Bill - Non-Fixed Price Option Program Forecasted 2020-2021 Winter Period vs. Actual 2019-2020 Winter Period

	-				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2	12 MONTHS ENDE	ED 04/2020			Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Summer May-Oct	Total Nov-Oct
3	Commercial G-41	Typical Usage - the	erms		133	249	307	403	367	262	1,721	128	56	22	16	18	26	266	1,987
5 6	Customer Charge Delivery Charge:	7/1	1/2019 - 6/30/20	20 5/1/2019 - 6/30/19	\$56.36	\$56.36	\$56.36	\$56.36	\$56.36	\$56.36	\$338.16	\$55.68	\$55.68	\$56.36	\$56.36	\$56.36	\$56.36	\$336.80	\$674.96
7	Delivery Charge.	First 100 therms @ Over 100 therms @	\$0.4621 \$0.3104	\$0.4566 \$0.3067	\$46.21 \$10.24	\$46.21 \$46.25	\$46.21 \$64.25	\$46.21 \$94.05	\$46.21 \$82.88	\$46.21 \$50.28	\$277.26 \$347.95	\$9.13 \$33.12	\$9.13 \$11.04	\$9.24 \$0.62	\$7.39 \$0.00	\$8.32 \$0.00	\$9.24 \$1.86	\$52.45 \$46.64	\$329.71 \$394.59
9	Base Delivery Rev	enue Total			\$112.81	\$148.82	\$166.82	\$196.62	\$185.45	\$152.85	\$963.37	\$97.93	\$75.85	\$66.22	\$63.75	\$64.68	\$67.46	\$435.89	\$1,399.26
10	Deferred Revenue	Surcharge Pate			\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
	Deferred Revenue				\$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
12	COG Rates				\$0.9492	\$0.9492	\$0.9686	\$0.9352	\$0.6906	\$0.4408	\$0.8168	\$1.1071	\$1.0063	\$0.8854	\$0.7068	\$0.4843	\$0.4843	\$0.9405	
13	Cost of Gas Total				\$126.24	\$236.35	\$297.36	\$376.89	\$253.45	\$115.49	\$1,405.78	\$141.71	\$56.35	\$19.48	\$11.31	\$8.72	\$12.59	\$250.16	\$1,655.94
14	LDAC Rates				\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0757	\$0.0757	\$0.0757	\$0.0757	\$0.0757	\$0.0757	\$0.0757	-\$6.8260
15	LDAC Total				\$6.36	\$11.90	\$14.67	\$19.26	\$17.54	\$12.52	\$82.25	\$9.69	\$4.24	\$1.67	\$1.21	\$1.36	\$1.97	\$20.14	\$102.39
14	Total Bill				\$245	\$397	\$479	\$593	\$456	\$281	\$2,451	\$249	\$136	\$87	\$76	\$75	\$82	\$706	\$3,158
16											Winter							Summer	Total
17	12 MONTHS ENDE	D 04/2021			Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Nov-Apr	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	May-Oct	Nov-Oct
18 19	Commercial G-41	Typical Usage - the	erms		133	249	307	403	367	262	1,721	128	56	22	16	18	26	266	1,987
20 21	Customer Charge Delivery Charge:		7/1/2020	7/1/2019 - 6/30/2020	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$57.46	\$344.76	\$56.36	\$56.36	\$57.46	\$57.46	\$57.46	\$57.46	\$342.56	\$687.32
22		First 100 therms @ Over 100 therms @	\$0.4711 \$0.3165	\$0.4621 \$0.3104	\$47.11 \$10.44	\$47.11 \$47.16	\$47.11 \$65.52	\$47.11 \$95.90	\$47.11 \$84.51	\$47.11 \$51.27	\$282.66 \$354.80	\$9.24 \$33.52	\$9.24 \$11.17	\$9.42 \$0.63	\$7.54 \$0.00	\$8.48 \$0.00	\$9.42 \$1.90	\$53.34 \$47.22	\$336.00 \$402.02
24	Base Delivery Rev	enue Total			\$115.01	\$151.73	\$170.09	\$200.47	\$189.08	\$155.84	\$982.22	\$99.12	\$76.77	\$67.51	\$65.00	\$65.94	\$68.78	\$443.12	\$1,425.34
25	Seasonal Base Deli	ivery Difference from previous	us year		\$115.01	\$131.73	\$170.05	\$200.47	\$109.00	\$100.04	\$18.85	\$55.12	\$10.11	\$07.51	\$05.00	\$00.54	\$00.70	\$7.23	\$26.08
26	Seasonal Percent C	Change from previous year									2.0%							1.7%	1.9%
27	Deferred Revenue				\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
28	Deferred Revenue	Surcharge Total			\$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
	COG Rates				\$1.2100	\$1.2100	\$1.2100	\$1.2100	\$1.2100	\$1.2100	\$1.2100	\$0.6326	\$0.6816	\$0.7908	\$0.7908	\$0.7908	\$0.7908	\$0.6917	
30 31	Cost of Gas Total Seasonal COG Diffe	erence from previous year			\$160.93	\$301.29	\$371.47	\$487.63	\$444.07	\$317.02	\$2,082.41 \$676.63	\$80.97	\$38.17	\$17.40	\$12.65	\$14.23	\$20.56	\$183.98 -\$66.18	\$2,266.39 \$610.45
	Seasonal Percent C								48.1%							-26.5%	36.9%		
33	LDAC Rates			\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0555	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478	\$0.0478		
34	LDAC Total	ference from previous year		\$7.38	\$13.82	\$17.04	\$22.37	\$20.37	\$14.54	\$95.52	\$6.12	\$2.68	\$1.05	\$0.76	\$0.86	\$1.24	\$12.71 -\$7.43	\$108.23 \$5.84	
35 36		Change from previous year								\$13.27 16.1%							-\$7.43 -36.9%	\$5.84 5.7%	
37	Total Bill			\$283	\$467	\$559	\$710	\$654	\$487	\$3,160	\$186	\$118	\$86	\$78	\$81	\$91	\$640	\$3,800	
38		Difference from previous ye								\$708.75							-\$66.38	\$642.37	
39 40		Change from previous year Change resulting from Base	Revenue Surch.)							28.9% 0.8%							-9.4% 1.0%	20.3% 0.8%	
41	Seasonal Percent C	Change resulting from COG								0.5%							-9.4%	19.3%	
42	Seasonal Percent C	Change resulting from LDAC									3.9%							-1.1%	0.2%