

REDACTED

**STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION**

Docket No. DG 21-132

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Winter 2021/2022 Cost of Gas—Keene Division

UPDATED DIRECT TESTIMONY

OF

DEBORAH M. GILBERTSON,

CATHERINE A. McNAMARA,

AND

DAVID B. SIMEK

October 18, 2021



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1 **I. INTRODUCTION**

2 **Q. Please state your full name, business address, and positions.**

3 A. (DG) My name is Deborah M. Gilbertson. My business address is 15 Buttrick Road,
4 Londonderry, New Hampshire. My title is Senior Manager, Energy Procurement.

5 (CM) My name is Catherine A. McNamara. My business address is 15 Buttrick Road,
6 Londonderry, New Hampshire. My title is Rates Analyst II, Rates and Regulatory
7 Affairs.

8 (DS) My name is David B. Simek. My business address is 15 Buttrick Road,
9 Londonderry, New Hampshire. My title is Manager, Rates and Regulatory Affairs.

10 **Q. By whom are you employed?**

11 A. We are employed by Liberty Utilities Service Corp. (“LUSC”), which provides services
12 to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (“Liberty” or the
13 “Company”) and Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty.

14 **Q. On whose behalf are you testifying?**

15 A. We are testifying on behalf of Liberty’s Keene Division.

16 **Q. Please describe your educational backgrounds, and your business and professional**
17 **experience.**

18 A. (DG) (CM) (DS) Please see our Direct Testimony, filed September 15, 2021, for our
19 educational backgrounds and business and professional experience.

1 **Q. Ms. Gilbertson, Ms. McNamara, and Mr. Simek, have you previously testified in**
2 **regulatory proceedings before the New Hampshire Public Utilities Commission (the**
3 **“Commission”)?**

4 A. Yes, we have.

5 **Q. What is the purpose of your testimony?**

6 A. The purpose of our testimony is to explain the Company’s updated proposed cost of gas
7 rates for its Keene Division for the 2021/2022 winter (peak) period to be effective
8 beginning November 1, 2021. Our testimony will also address bill comparisons and
9 other items related to the winter period.

10 **II. WINTER 2021/2022 COST OF GAS FACTOR**

11 **Q. What is the updated proposed firm winter cost of gas rate?**

12 A. The Company proposes a firm cost of gas rate of \$1.9868 per therm for the Keene
13 Division as shown on Proposed Second Revised Page 97.

14 **Q. Please explain the calculation of the Cost of Gas rate on tariff page Proposed Second**
15 **Revised Page 97.**

16 A. Proposed Second Revised Page 97 contains the calculation of the 2021/2022 Winter
17 Period Cost of Gas Rate (“COG”) and summarizes the Company's forecast of propane
18 and compressed natural gas (“CNG”) sales and propane and CNG costs. The total
19 anticipated cost of the gas sendout from November 1, 2021, through April 30, 2022, is
20 \$2,099,557. The information presented on the tariff page is supported by Updated
21 Schedules A through J that are described later in this testimony.

1 To derive the Total Anticipated Cost of Gas, the following adjustments have been made:

- 2 1) The prior period under-collection of \$69,913 is added from the anticipated cost of
3 gas sendout; and
4 2) Interest of \$323 is added to the anticipated cost of gas sendout. Updated Schedule
5 H shows this forecasted interest calculation for the period May 2021 through
6 April 2022. Interest is accrued using the monthly prime lending rate as reported
7 by the Federal Reserve Statistical Release of Selected Interest Rates.

8 The Non-Fixed Price Option (“Non-FPO”) cost of gas rate of \$1.9868 per therm was
9 calculated by dividing the Total Anticipated Cost of Gas of \$2,099,557 by the Projected
10 Gas Sales of 1,092,113 therms. The Fixed Price Option (“FPO”) rate of \$1.8941 per
11 therm was established by adding a \$0.02 per therm premium to the Non-FPO rate from
12 the original filing of \$1.8741. The Company does not propose to change the FPO rate
13 from the original filing.

14 **Q. Please describe Updated Schedule A.**

15 A. Updated Schedule A converts the gas volumes and unit costs from gallons to therms. The
16 1,140,267 therms represent sendout as detailed on Updated Schedule B, line 3 and line 8.
17 The blended unit cost of those supplies is \$1.5777 per therm which represents the
18 weighted average cost per therm for the winter period gas sendout as detailed on Updated
19 Schedule F, line 55.

1 **Q. What is Updated Schedule B?**

2 A. Updated Schedule B presents the (over)/under collection calculation for the Winter
3 2021/2022 period based on the forecasted volumes, the cost of gas, and applicable
4 interest amounts. The forecasted total propane sendout on line 3, plus total CNG sendout
5 on line 8, is the sum of the weather normalized 2021/2022 winter period firm sendout and
6 company use. The forecasted Firm Sales on line 27 represent weather normalized
7 2021/2022 winter period firm sales. The weather normalization calculations for sendout
8 and sales are found in Updated Schedules I and J, respectively.

9 **Q. Are CNG demand charges included in this filing?**

10 A. Yes, CNG demand charges are included in Updated Schedule B on line 11.
11 Updated Schedule B, line 11, includes 75% of the 2021/2022 demand charges. These
12 charges are [REDACTED] per month or [REDACTED] for the season and represent the portion
13 attributable to the winter period.

14 **Q. Are incremental costs for prior winter periods related to the use of CNG vs.**
15 **propane included in this filing?**

16 A. Yes, prior winter period incremental costs are included at a rate of 50% for the winter of
17 2019/2020 and winter of 2020/2021, per Section 7.1 of the Settlement Agreement in
18 Docket No. DG 20-105. The calculation can be found on Updated Schedule O.
19 Projected savings for winter 2021/2022 of \$37,737 are also included at 100% because
20 that amount does not exceed the 50% of accumulated incremental CNG costs from prior
21 periods.

1 **Q. What prior incremental costs are included in this filing?**

2 A. Incremental costs of \$66,299 for the winter of 2019/2020 are offset by the removal of
3 50% of the actual incremental costs or \$22,008 for the winter of 2020/2021. Also
4 included are the projected savings for winter 2021/2022 of \$37,737, which are also
5 included at 100% as they do not exceed 50% of the accumulated incremental costs from
6 prior periods. The net incremental costs included in this filing are \$82,028. These items
7 can be found on Updated Schedule B, lines 12–15. The incremental costs of \$68,263
8 reported in the DG 20-105 Settlement Agreement were a combination of actual and
9 projected costs. The actual incremental cost calculations can be found on Updated
10 Schedule P and Updated Schedule N.

11 **Q. Are unaccounted-for gas volumes included in the filing?**

12 A. Unaccounted-for gas is included in the firm sendout on Updated Schedule B, lines 1 and
13 8. The Company actively monitors its level of unaccounted-for volumes, which
14 amounted to 0.19% for the twelve months ended June 30, 2021.

15 **Q. Please describe Updated Schedules C, D, and E.**

16 A. Updated Schedule C presents the calculation of the total forecasted cost of gas purchases
17 in the 2021/2022 winter period, segregated by Propane Purchasing Stabilization Plan
18 (“PPSP”) purchases, available storage deliveries from Liberty’s Amherst facility, CNG
19 deliveries, and spot purchases.

1 Updated Schedule D presents the structure of PPSP pre-purchases for the winter period,
2 monthly average rates for the pre-purchases, and the resulting weighted average contract
3 price for the winter period as used in Updated Schedule C, line 5.

4 Updated Schedule E presents the forecasted market spot prices of propane. Column 1 of
5 the updated schedule represents the Mont Belvieu propane futures quotations as of
6 October 12, 2021, followed by projected broker fees, pipeline fees, PERC fees, supplier
7 charges, and trucking charges. Together, the pricing and fees make up the expected cost
8 of spot propane purchases as represented in Updated Schedule C, line 31.

9 **Q. Please describe the Propane Purchasing Stabilization Plan (PPSP).**

10 A. The PPSP, as approved in Order No. 24,617 in Docket No. DG 06-037, was again
11 implemented for the winter 2021/2022. As shown on Updated Schedule D, the Company
12 pre-purchased 700,000 gallons of propane between April and September at a weighted
13 average price of \$1.3044 per gallon (\$1.4255 per therm), inclusive of broker, pipeline,
14 Propane Education & Research Council (“PERC”), and trucking charges in effect at the
15 time of the supplier’s bid.

16 **Q. Have the pre-purchased volumes in the PPSP changed since 2020/2021?**

17 A. No. The volume remains at 700,000 gallons or 640,500 therms. The Keene Division
18 maintains a pre-purchase hedge of approximately 66%.

1 **Q. How was the cost of CNG purchases determined?**

2 A. The CNG costs are shown in Updated Schedule C, lines 19 through 26. These costs
3 reflect the contractual agreement between the Company and its supplier, Xpress Natural
4 Gas, LLC.

5 **Q. Please describe Updated Schedule F.**

6 A. Updated Schedule F contains the calculation of the weighted average cost of inventory
7 for each month through April 2022. The unit cost of projected gas to be sent out each
8 month utilizes this weighted average inventory cost, which is inclusive of all PPSP
9 purchases, spot purchases, Amherst storage withdrawals, and CNG deliveries. Note that
10 the CNG deliveries are shown in separate columns from the propane-weighted cost but
11 are included in the average winter rate, which is established on line 55 of Updated
12 Schedule F. This mix of supply purchases is also itemized on Updated Schedule C.

13 **Q. What is shown on Updated Schedule G?**

14 A. Updated Schedule G shows the under-collected balance for the prior winter 2020/2021
15 period, including interest calculated in a manner consistent with prior years. The under-
16 collected balance of \$38,715 (line 56) is shown on Updated Schedule H, line 1, Column
17 1.

18 **Q. How is the information in Updated Schedule H represented in the cost of gas**
19 **calculation?**

20 A. Updated Schedule H presents the interest calculation and adjustments on (over)/under-
21 collected balances through April 2022. The prior period under-collection of \$38,715 plus

the following adjustments total \$69,613, the balance at October 31, 2021. That \$69,613 balance is included on Updated Schedule B, line 35, in the “Prior” column. The forecasted monthly interest of \$323 for the winter 2021/2022 period in Column 8 is included on Updated Schedule B, line 34. The adjusted prior period under-collection plus the interest amount is also included on the tariff page.

| | |
|--|-------------------|
| May-July 2021 Demand charges charged to the Winter Deferral-timing | \$23,437.50 |
| Revenue appropriately booked to the winter deferral in summer months | \$5,894.75 |
| <u>Gas Supply Gas Assistance (GAP)</u> | <u>-\$228.73</u> |
| Total Adjustments | \$29,103.52 |
| <u>Interest May-21 to October-21</u> | <u>\$2,095.00</u> |
| Total Adjustments plus interest | \$31,198.52 |

III. FIXED PRICE OPTION PROGRAM

Q. Please describe the FPO program that will be in place for the winter period.

A. The Company will offer the FPO program for the upcoming winter period to provide customers the opportunity to lock in their cost of gas rate. Enrollment in the program is limited to 50% of forecasted winter sales, with allotments made available to both residential and commercial customers on a first-come, first-served basis. The Company is forecasting that 12.4% of total sales volumes will enroll in the FPO program. The 12.4% is the five-year average FPO participation rate from winter 2016/2017 through the

winter of 2020/2021. The historical calculation can be found below.

| Peak Heating Season | Customer Count | FPO Customer Count | Yearly Avg Participation |
|---------------------|----------------|--------------------|--------------------------|
| 2020-2021 | 1,386 | 126 | 9.1% |
| 2019-2020 | 1,351 | 93 | 6.9% |
| 2018-2019 | 1,342 | 175 | 13.0% |
| 2017-2018 | 1,218 | 186 | 15.3% |
| 2016-2017 | 1148 | 216 | 18.8% |
| Total | 6,445 | 796 | 12.4% |

*values are taken from the month of December in each year

Q. Will a premium be applied to the FPO rate?

A. Yes. As approved in Order No. 24,516 in Docket No. DG 05-144, the Company has added a \$0.02 per therm premium to the \$1.8741 per therm Non-FPO cost of gas rate, from the original filing, to derive the FPO rate of \$1.8941 per therm. The Company is not seeking an increase in the premium because participation, based on prior customer behavior, is expected to remain below the 50% threshold.

Q. How will customers be notified of the availability of the FPO program?

A. A letter was mailed to all customers by October 1 advising them of the program, the FPO rate, and the procedure to enroll.

IV. COST OF GAS RATE AND BILL COMPARISONS

Q. How does the proposed Winter 2021/2022 cost of gas rates compare with the previous winter's rates?

A. The proposed Non-FPO COG rate of \$1.9868 per therm is an increase of \$0.9615 or 93.8% from the winter 2020/2021 approved rate of \$1.0253 per therm, from Order No.

1 26,421 (Oct. 30, 2020) in Docket No. DG 20-152, which order approved interim Cost of
2 Gas rates.

3 The proposed FPO rate is \$1.8941 per therm, representing an increase of \$0.6641 per
4 therm or 54.0% from last winter's interim fixed rate of \$1.2300 from Order No. 26,421,
5 which the Commission later reduced to \$1.0277 in Order No. 26,428 (Dec. 2, 2020).

6 The FPO proposed in this updated filing remains the same as initially proposed, as letters
7 were sent to customers with the FPO offer prior to this updated filing.

8 **Q. What are the primary reasons for the change in rates?**

9 A. The main reason for the \$0.9615 increase is due to the increase in supply costs because of
10 market futures. This accounts for approximately 86.7% of the price increase. Production
11 and storage costs of \$208,129, as included in the Settlement Agreement and approved in
12 Order 26,505 in Docket No. DG 20-105 account for 9.6% of the increase. The remaining
13 3.7% is attributable to prior period under collection, FPO premium, return on inventory,
14 and interest.

15 **Q. What is the impact of the Winter 2021/2022 COG rate on the typical residential heat
16 and hot water customer participating in the FPO program?**

17 A. As shown on Updated Schedule K-1, Column 7, lines 30 and 31, the typical residential
18 heat and hot water FPO customer would experience an increase of \$379.38 or 81.2% in
19 the gas component of their bills compared to the prior winter period. When the monthly
20 customer charge, therm delivery charge, and LDAC are factored into the analysis, the
21 typical customer would see a total bill increase of \$414.88 or 49.4%, as shown on lines

1 37 and 38. The LDAC rate used in Updated Schedule K-1, line 32 is the LDAC rate
2 proposed in the updated EnergyNorth COG Filing for the Company's EnergyNorth
3 system, Docket No. DG 21-130. The Updated EnergyNorth COG Filing in Docket No.
4 DG 21-130 will be filed on October 19, 2021.

5 **Q. What is the impact of the Winter 2021/2022 COG rate on the typical residential heat**
6 **and hot water customer choosing the Non-FPO program?**

7 A. As shown on Updated Schedule K-2, Column 7, lines 30 and 31, the typical residential
8 heat and hot water Non-FPO customer is projected to see an increase of \$431.22 or
9 94.4% in the gas component of their bills compared to the prior winter period. When the
10 monthly customer charge, therm delivery charge, and LDAC are factored into the
11 analysis, the typical customer would see a total bill increase of \$468.77 or 56.5% as
12 shown on lines 37 and 38. The LDAC rate used in Updated Schedule K-2, line 32 is the
13 LDAC rate proposed in the Updated EnergyNorth COG Filing, Docket No. DG 21-130,
14 which will be filed on October 19, 2021.

15 **Q. Please describe the impact of the Winter 2021/2022 COG rate on the typical**
16 **commercial customer compared to the prior winter period.**

17 A. Updated Schedule L-1 illustrates that the typical commercial FPO customer would see a
18 \$1,464.16 or 81.5% increase in the gas component of their bill and a 52.7% increase in
19 their total bill. Updated Schedule L-2 shows that the typical commercial Non-FPO
20 customer would see increases of \$2,013.50 or 143.2% increase in the gas component of
21 their bill and 83.1% increase in their total bill.

1 **V. OTHER ITEMS**

2 **Q. What is the status of CNG currently?**

3 A. The Company began serving customers with CNG in October 2019. Customers
4 experienced a smooth transition from propane service to CNG service. The service
5 territory for CNG is exclusive to the Monadnock Marketplace at this time. After an RFP
6 process, the Company entered into a new contract with Xpress Natural Gas (XNG),
7 which went into effect July 1, 2021. The Company will otherwise follow the guidelines
8 from the recent rate case settlement and order to continue the conversion of the Keene
9 Division to natural gas.

10 **Q. What is the price differential between the cost of spot propane and the cost of CNG?**

11 A. For the upcoming peak period spot propane is 20.24 cents per therm more expensive than
12 CNG. The calculation is Spot Purchases cost per therm found on Updated Schedule C,
13 line 31 less the CNG Deliveries cost per therm found on Updated Schedule C, line 24.

14 **Q. Does that comparison include the CNG demand charge?**

15 A. Yes.

16 **Q. Has there been any change to the allocation of the demand charge between the**
17 **summer and winter as compared to last year?**

18 A. Yes, the Company previously allocated 80% of the demand charge to the winter period,
19 and 20% of the demand charge to the summer period. In Order No. 26,505 (July 30,
20 2021), the Commission approved the Settlement Agreement in the Company's recent

1 distribution service rate case, which adjusted this allocation to 75% in the winter period
2 and 25% in the summer.

3 **Q. Can you comment on why the commodity price of propane has increased**
4 **significantly over last year, yet the price of CNG has fallen?**

5 A. Yes, as with natural gas, propane national inventories are currently below their six-year
6 average. This, coupled with the increasing ability and financial incentive for producers to
7 ship propane out of the country, has meant that the propane stocks have not been
8 replenished at a rate necessary for the market to be comfortable by the onset of the winter
9 season demand. For the CNG cost, although natural gas prices have also risen, the
10 Company's new CNG contract that went into effect July 1 2021, allowed the Company to
11 secure relatively more favorable terms for pricing over the previous contract price terms.

12 **Q. Please describe how the Company will meet its 7-day on-site storage requirement.**

13 A. The Company has net storage capacity at its plant in Keene for approximately 75,000
14 gallons of propane. Additionally, Liberty has approximately 129,800 gallons of propane
15 at the Amherst storage facility located approximately 50 miles from the Keene plant.
16 This storage facility is partially shared between the Keene Division and EnergyNorth. In
17 addition, the Company will arrange its standard trucking commitment with Northern Gas
18 Transport, Inc. for transportation from this storage facility to the Keene plant. Further,
19 the Company has contracted for CNG deliveries to provide service to a small section of
20 its system. The firm trucking arrangement coupled with onsite CNG trailers are more

1 than enough to meet the 7-day demand requirement for those customers being served
2 exclusively by CNG for the 2021/2022 peak period.

3 **Q. Does this conclude your testimony?**

4 **A. Yes, it does.**

LIBERTY - KEENE DIVISION
UPDATED COST OF GAS RATE FILING - DOCKET NO. DG 21-132
WINTER PERIOD 2021 - 2022

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31. CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST OF GAS RATE KEENE CUSTOMERS

Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2021 through April 30, 2022

Projected Gas Sales - therms 1,092,113

| | |
|---------------------------------------|--------------------|
| Total Calculated Cost of Gas Sendout | \$1,881,051 |
| Indirect Costs from DG 20-105 | \$208,129 |
| Return on Inventory | \$10,377 |
| Total Anticipated Cost of Gas Sendout | <u>\$2,099,557</u> |

| | | |
|------|--|----------|
| Add: | Prior Period Deficiency Uncollected Interest | \$69,913 |
| | | \$323 |

| | | |
|---------|--|---|
| Deduct: | Prior Period Excess Collected Interest | 0 |
| | | 0 |

Prior Period Adjustments and Interest \$70,236

Total Anticipated Cost \$2,169,793

| <u>Cost of Gas Rate</u> | Excluding Gas Assistance Program | Gas Assistance Program |
|---|----------------------------------|------------------------|
| Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm) | <u>\$1.9868</u> | <u>\$1.0927</u> |
| Mid Period Adjustment - December 1, 2021 | \$0.0000 | \$0.0000 |
| Mid Period Adjustment - January 1, 2022 | \$0.0000 | \$0.0000 |
| Mid Period Adjustment - February 1, 2022 | \$0.0000 | \$0.0000 |
| Mid Period Adjustment - March 1, 2022 | \$0.0000 | \$0.0000 |
| Mid Period Adjustment - April 1, 2022 | \$0.0000 | \$0.0000 |
| Revised Non-Fixed Price Option Cost of Gas Rate - Effective November 1, 2021 (per therm) | <u>\$1.9868</u> | <u>\$1.0927</u> |
| Fixed Price Option Cost of Gas Rate (per therm) November 2021-April 2022 | <u>\$1.8941</u> | <u>\$1.0418</u> |
| Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate: | | |
| Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm) | <u>\$2.4835</u> | <u>\$1.3659</u> |

DATED: xxx xx, 2021

EFFECTIVE: November 1, 2021

ISSUED BY: /s/ Neil Proudman
Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated October xx, 2021 in Docket No. DG 21-xxx

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31. CALCULATION OF FIRM SALES AND FIXED WINTER PERIOD COST OF GAS RATE KEENE CUSTOMERS

Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2020 through April 30, 2021
Period Covered: Winter Period November 1, 2021 through April 30, 2022

| | | |
|---------------------------------------|--------------|--------------|
| Projected Gas Sales - therms | \$ 1,108,449 | \$ 1,092,113 |
| Total Calculated Cost of Gas Sendout | \$ 1,310,950 | \$ 1,881,051 |
| Indirect Costs from DG 20-105 | | \$ 208,129 |
| Return on Inventory | \$ (204,754) | \$ 10,377 |
| Total Anticipated Cost of Gas Sendout | \$ 1,106,196 | \$ 2,099,557 |

| | | | |
|------------------------|--|--------------|--------------|
| Add: | Prior Period Deficiency Uncollected Interest | \$ 30,174 | \$ 69,913 |
| | | \$ 136 | \$ 323 |
| Deduct: | Prior Period Excess Collected Interest | \$ | \$ - |
| | | \$ | \$ - |
| | Prior Period Adjustments and Interest | \$ 30,307 | \$ 70,236 |
| Total Anticipated Cost | | \$ 1,136,503 | \$ 2,169,793 |

| Cost of Gas Rate | Excluding Gas Assistance Program | Gas Assistance Program | Excluding Gas Assistance Program | Gas Assistance Program |
|---|----------------------------------|------------------------|----------------------------------|------------------------|
| Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm) | \$ 1.0253 | \$ 0.5639 | \$ 1.9868 | \$ 1.0927 |
| Mid Period Adjustment - December 1, 2020-December 1, 2021 | \$ | \$ | \$ - | \$ - |
| Mid Period Adjustment - January 1, 2021-January 1, 2022 | \$ (0.0283) | \$ (0.0156) | \$ - | \$ - |
| Mid Period Adjustment - February 1, 2021-February 1, 2022 | \$ (0.0042) | \$ (0.0023) | \$ - | \$ - |
| Mid Period Adjustment - March 1, 2021-March 1, 2022 | \$ | \$ | \$ - | \$ - |
| Mid Period Adjustment - April 1, 2021-April 1, 2022 | \$ 0.2888 | \$ 0.1588 | \$ - | \$ - |
| Revised Non-Fixed Price Option Cost of Gas Rate - Effective April 1, 2021-Effective April 1, 2022 (per therm) | \$ 1.2816 | \$ 0.7048 | \$ 1.9868 | \$ 1.0927 |
| Fixed Price Option Cost of Gas Rate (per therm) November 2020-April 2021 November 2021-April 2022 | \$ 1.0277 | \$ 0.5652 | \$ 1.8941 | \$ 1.0418 |

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm) | \$ 1.2816 | \$ 0.7049 | \$ 2.4835 | \$ 1.3659 |
|---|-----------|-----------|-----------|-----------|

DATED: xxx xx, 2021
DATED: March 24, 2020
EFFECTIVE: November 1, 2021
EFFECTIVE: April 01, 2020

ISSUED BY: /s/ Neil Proudman
Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated October xx, 2021 in Docket No. DG 21-xxx
Authorized by NHPUC Order No. 26,421 dated October 30, 2020, in Docket No. DG-20-152

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| | Rates Effective November 1, 2021 - April 30, 2022 Winter Period | | | | Rates Effective September 1, 2021 - October 31, 2021 Summer Period | | | |
|--|--|---|--------------------------|-----------------------|---|---|--------------------------|-----------------------|
| | <u>Delivery Charge</u> | <u>Cost of Gas Rate Page 97</u> | <u>LDAC Page 101</u> | <u>Total Rate</u> | <u>Delivery Charge</u> | <u>Cost of Gas Rate Page 93</u> | <u>LDAC Page 101</u> | <u>Total Rate</u> |
| <u>Residential Non Heating - R-1</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 15.39 | | | \$ 15.39 | \$ 15.39 | | | \$ 15.39 |
| All therms | \$ 0.3844 | \$ 1.9868 | \$ 0.1444 | \$ 2.5156 | \$ 0.3844 | \$ 1.3440 | \$ 0.0589 | \$ 1.7873 |
| <u>Residential Heating - R-3</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 15.39 | | | \$ 15.39 | \$ 15.39 | | | \$ 15.39 |
| All therms over the first block per month at | \$ 0.5632 | \$ 1.9868 | \$ 0.1444 | \$ 2.6944 | \$ 0.5632 | \$ 1.3440 | \$ 0.0589 | \$ 1.9661 |
| <u>Residential Heating - R-4</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 8.47 | | | \$ 8.47 | \$ 15.39 | | | \$ 15.39 |
| All therms over the first block per month at | \$ 0.3098 | \$ 1.9868 | \$ 0.1444 | \$ 2.4410 | \$ 0.5632 | \$ 1.3440 | \$ 0.0589 | \$ 1.9661 |
| <u>Commercial/Industrial - G-41</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 57.06 | | | \$ 57.06 | \$ 57.06 | | | \$ 57.06 |
| Size of the first block | 100 therms | | | | 20 therms | | | |
| Therms in the first block per month at | \$ 0.4688 | \$ 1.9868 | \$ 0.0878 | \$ 2.5434 | \$ 0.4688 | \$ 1.3440 | \$ 0.0555 | \$ 1.8683 |
| All therms over the first block per month at | \$ 0.3149 | \$ 1.9868 | \$ 0.0878 | \$ 2.3895 | \$ 0.3149 | \$ 1.3440 | \$ 0.0555 | \$ 1.7144 |
| <u>Commercial/Industrial - G-42</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 171.19 | | | \$ 171.19 | \$ 171.19 | | | \$ 171.19 |
| Size of the first block | 1000 therms | | | | 400 therms | | | |
| Therms in the first block per month at | \$ 0.4261 | \$ 1.9868 | \$ 0.0878 | \$ 2.5007 | \$ 0.4261 | \$ 1.3440 | \$ 0.0555 | \$ 1.8256 |
| All therms over the first block per month at | \$ 0.2839 | \$ 1.9868 | \$ 0.0878 | \$ 2.3585 | \$ 0.2839 | \$ 1.3440 | \$ 0.0555 | \$ 1.6834 |
| <u>Commercial/Industrial - G-43</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 734.69 | | | \$ 734.69 | \$ 734.69 | | | \$ 734.69 |
| All therms over the first block per month at | \$ 0.2620 | \$ 1.9868 | \$ 0.0878 | \$ 2.3366 | \$ 0.1198 | \$ 1.3440 | \$ 0.0555 | \$ 1.5193 |
| <u>Commercial/Industrial - G-51</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 57.06 | | | \$ 57.06 | \$ 57.06 | | | \$ 57.06 |
| Size of the first block | 100 therms | | | | 100 therms | | | |
| Therms in the first block per month at | \$ 0.2819 | \$ 1.9868 | \$ 0.0878 | \$ 2.3565 | \$ 0.2819 | \$ 1.3440 | \$ 0.0555 | \$ 1.6814 |
| All therms over the first block per month at | \$ 0.1833 | \$ 1.9868 | \$ 0.0878 | \$ 2.2579 | \$ 0.1833 | \$ 1.3440 | \$ 0.0555 | \$ 1.5828 |
| <u>Commercial/Industrial - G-52</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 171.19 | | | \$ 171.19 | \$ 171.19 | | | \$ 171.19 |
| Size of the first block | 1000 therms | | | | 1000 therms | | | |
| Therms in the first block per month at | \$ 0.2428 | \$ 1.9868 | \$ 0.0878 | \$ 2.3174 | \$ 0.1759 | \$ 1.3440 | \$ 0.0555 | \$ 1.5754 |
| All therms over the first block per month at | \$ 0.1617 | \$ 1.9868 | \$ 0.0878 | \$ 2.2363 | \$ 0.1000 | \$ 1.3440 | \$ 0.0555 | \$ 1.4995 |
| <u>Commercial/Industrial - G-53</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 756.10 | | | \$ 756.10 | \$ 756.10 | | | \$ 756.10 |
| All therms over the first block per month at | \$ 0.1697 | \$ 1.9868 | \$ 0.0878 | \$ 2.2443 | \$ 0.0814 | \$ 1.3440 | \$ 0.0555 | \$ 1.4809 |
| <u>Commercial/Industrial - G-54</u> | | | | | | | | |
| Customer Charge per Month per Meter | \$ 756.10 | | | \$ 756.10 | \$ 756.10 | | | \$ 756.10 |
| All therms over the first block per month at | \$ 0.0648 | \$ 1.9868 | \$ 0.0878 | \$ 2.1394 | \$ 0.0352 | \$ 1.3440 | \$ 0.0555 | \$ 1.4347 |

DATED: xxx xx, 2021

EFFECTIVE: November 1, 2021

ISSUED BY: /s/Neil Proudman
Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated October xx, 2021 in Docket No. DG 21-xxx

NHPUC No.11 GAS
LIBERTY UTILITIES

Proposed Third Revised Page 88
Superseding Proposed Second Revised Page 88

| | Rates Effective April 1, 2021 – April 30, 2021 Rates Effective November 1, 2021 - April 30, 2022 Winter Period Period | | | | Rates Effective July 1, 2020 – October 31, 2020 Rates Effective September 1, 2021 - October 31, 2021 Summer Period [1] | | | |
|--|---|--------------------------------|------------------|---------------|--|--------------------------------|------------------|---------------|
| | Delivery Charge | Cost of Gas Rate Page 97 | LDAC Page 101 | Total Rate | Delivery Charge | Cost of Gas Rate Page 93 | LDAC Page 101 | Total Rate |
| Residential Non Heating - R-1 | \$ 15.50 | | | \$ 15.50 | \$ 15.20 | | | \$ 15.20 |
| Customer Charge per Month per Meter | \$ 15.39 | | | \$ 15.39 | \$ 15.39 | | | \$ 15.39 |
| All therms | \$ 0.3844 | \$ 1.9868 | \$ 0.1444 | \$ 2.5156 | \$ 0.3844 | \$ 1.3440 | \$ 0.0589 | \$ 1.7873 |
| | \$ 0.3860 | \$ 1.2816 | \$ 0.0589 | \$ 1.7265 | \$ 0.3786 | \$ 0.7908 | \$ 0.0310 | \$ 1.2004 |
| Residential Heating - R-3 | \$ 15.50 | | | \$ 15.50 | \$ 15.20 | | | \$ 15.20 |
| Customer Charge per Month per Meter | \$ 15.39 | | | \$ 15.39 | \$ 15.39 | | | \$ 15.39 |
| All therms over the first block per month at | \$ 0.5632 | \$ 1.9868 | \$ 0.1444 | \$ 2.6944 | \$ 0.5632 | \$ 1.3440 | \$ 0.0660 | \$ 1.9732 |
| | \$ 0.5678 | \$ 1.2816 | \$ 0.0589 | \$ 1.9083 | \$ 0.5569 | \$ 0.7908 | \$ 0.0310 | \$ 1.3787 |
| Residential Heating - R-4 | \$ 8.53 | | | \$ 8.53 | \$ 6.08 | | | \$ 6.08 |
| Customer Charge per Month per Meter | \$ 8.47 | | | \$ 8.47 | \$ 15.39 | | | \$ 15.39 |
| All therms over the first block per month at | \$ 0.3098 | \$ 1.9868 | \$ 0.1444 | \$ 2.4410 | \$ 0.5632 | \$ 1.3440 | \$ 0.0589 | \$ 1.9661 |
| | \$ 0.3123 | \$ 0.7048 | \$ 0.0589 | \$ 1.0760 | \$ 0.2228 | \$ 0.7908 | \$ 0.0310 | \$ 1.0446 |
| Commercial/Industrial - G-41 | \$ 57.46 | | | \$ 57.46 | \$ 56.36 | | | \$ 56.36 |
| Customer Charge per Month per Meter | \$ 57.06 | | | \$ 57.06 | \$ 57.06 | | | \$ 57.06 |
| Size of the first block | 100 therms | | | | 20 therms | | | |
| Therms in the first block per month at | \$ 0.4688 | \$ 1.9868 | \$ 0.0878 | \$ 2.5434 | \$ 0.4688 | \$ 1.3440 | \$ 0.0555 | \$ 1.8683 |
| | \$ 0.4711 | \$ 1.2816 | \$ 0.0555 | \$ 1.8082 | \$ 0.4621 | \$ 0.7908 | \$ 0.0478 | \$ 1.3007 |
| All therms over the first block per month at | \$ 0.3149 | \$ 1.9868 | \$ 0.0878 | \$ 2.3895 | \$ 0.3149 | \$ 1.3440 | \$ 0.0555 | \$ 1.7144 |
| | \$ 0.3165 | \$ 1.2816 | \$ 0.0555 | \$ 1.6536 | \$ 0.3104 | \$ 0.7908 | \$ 0.0478 | \$ 1.1490 |
| Commercial/Industrial - G-42 | \$ 172.39 | | | \$ 172.39 | \$ 169.09 | | | \$ 169.09 |
| Customer Charge per Month per Meter | \$ 171.19 | | | \$ 171.19 | \$ 171.19 | | | \$ 171.19 |
| Size of the first block | 1000 therms | | | | 400 therms | | | |
| Therms in the first block per month at | \$ 0.4261 | \$ 1.9868 | \$ 0.0878 | \$ 2.5007 | \$ 0.4261 | \$ 1.3440 | \$ 0.0555 | \$ 1.8256 |
| | \$ 0.4284 | \$ 1.2816 | \$ 0.0555 | \$ 1.7655 | \$ 0.4202 | \$ 0.7908 | \$ 0.0478 | \$ 1.2588 |
| All therms over the first block per month at | \$ 0.2839 | \$ 1.9868 | \$ 0.0878 | \$ 2.3585 | \$ 0.2839 | \$ 1.3440 | \$ 0.0555 | \$ 1.6834 |
| | \$ 0.2855 | \$ 1.2816 | \$ 0.0555 | \$ 1.6226 | \$ 0.2800 | \$ 0.7908 | \$ 0.0478 | \$ 1.1186 |
| Commercial/Industrial - G-43 | \$ 739.83 | | | \$ 739.83 | \$ 725.65 | | | \$ 725.65 |
| Customer Charge per Month per Meter | \$ 734.69 | | | \$ 734.69 | \$ 734.69 | | | \$ 734.69 |
| All therms over the first block per month at | \$ 0.2620 | \$ 1.9868 | \$ 0.0878 | \$ 2.3366 | \$ 0.1198 | \$ 1.3440 | \$ 0.0555 | \$ 1.5193 |
| | \$ 0.2633 | \$ 1.2816 | \$ 0.0555 | \$ 1.6004 | \$ 0.1181 | \$ 0.7908 | \$ 0.0478 | \$ 0.9567 |
| Commercial/Industrial - G-51 | \$ 57.46 | | | \$ 57.46 | \$ 56.36 | | | \$ 56.36 |
| Customer Charge per Month per Meter | \$ 57.06 | | | \$ 57.06 | \$ 57.06 | | | \$ 57.06 |
| Size of the first block | 100 therms | | | | 100 therms | | | |
| Therms in the first block per month at | \$ 0.2819 | \$ 1.9868 | \$ 0.0878 | \$ 2.3565 | \$ 0.2819 | \$ 1.3440 | \$ 0.0555 | \$ 1.6814 |
| | \$ 0.2839 | \$ 1.2816 | \$ 0.0555 | \$ 1.6210 | \$ 0.2785 | \$ 0.7908 | \$ 0.0478 | \$ 1.1171 |
| All therms over the first block per month at | \$ 0.1833 | \$ 1.9868 | \$ 0.0878 | \$ 2.2579 | \$ 0.1833 | \$ 1.3440 | \$ 0.0555 | \$ 1.5828 |
| | \$ 0.1846 | \$ 1.2816 | \$ 0.0555 | \$ 1.5217 | \$ 0.1811 | \$ 0.7908 | \$ 0.0478 | \$ 1.0197 |
| Commercial/Industrial - G-52 | \$ 172.39 | | | \$ 172.39 | \$ 169.09 | | | \$ 169.09 |
| Customer Charge per Month per Meter | \$ 171.19 | | | \$ 171.19 | \$ 171.19 | | | \$ 171.19 |
| Size of the first block | 1000 therms | | | | 1000 therms | | | |
| Therms in the first block per month at | \$ 0.2428 | \$ 1.9868 | \$ 0.0878 | \$ 2.3174 | \$ 0.1759 | \$ 1.3440 | \$ 0.0555 | \$ 1.5754 |
| | \$ 0.2439 | \$ 1.2816 | \$ 0.0555 | \$ 1.5810 | \$ 0.1733 | \$ 0.7908 | \$ 0.0478 | \$ 1.0119 |
| All therms over the first block per month at | \$ 0.1617 | \$ 1.9868 | \$ 0.0878 | \$ 2.2363 | \$ 0.1000 | \$ 1.3440 | \$ 0.0555 | \$ 1.4995 |
| | \$ 0.1624 | \$ 1.2816 | \$ 0.0555 | \$ 1.4995 | \$ 0.0985 | \$ 0.7908 | \$ 0.0478 | \$ 0.9371 |
| Commercial/Industrial - G-53 | \$ 761.39 | | | \$ 761.39 | \$ 746.81 | | | \$ 746.81 |
| Customer Charge per Month per Meter | \$ 756.10 | | | \$ 756.10 | \$ 756.10 | | | \$ 756.10 |
| All therms over the first block per month at | \$ 0.1697 | \$ 1.9868 | \$ 0.0878 | \$ 2.2443 | \$ 0.0814 | \$ 1.3440 | \$ 0.0555 | \$ 1.4809 |
| | \$ 0.1705 | \$ 1.2816 | \$ 0.0555 | \$ 1.5076 | \$ 0.0802 | \$ 0.7908 | \$ 0.0478 | \$ 0.9188 |
| Commercial/Industrial - G-54 | \$ 761.39 | | | \$ 761.39 | \$ 746.81 | | | \$ 746.81 |
| Customer Charge per Month per Meter | \$ 756.10 | | | \$ 756.10 | \$ 756.10 | | | \$ 756.10 |
| All therms over the first block per month at | \$ 0.0648 | \$ 1.9868 | \$ 0.0878 | \$ 2.1394 | \$ 0.0352 | \$ 1.3440 | \$ 0.0555 | \$ 1.4347 |
| | \$ 0.0650 | \$ 1.2816 | \$ 0.0555 | \$ 1.4021 | \$ 0.0346 | \$ 0.7908 | \$ 0.0478 | \$ 0.8732 |

DATED: xxx xx, 2021
DATED: June 24, 2020
EFFECTIVE: November 1, 2021
EFFECTIVE: July 01, 2020

ISSUED BY: /s/ Neil Proudman
Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated October xx, 2021 in Docket No. DG 21-xxx
Authorized by NHPUC Order No. 26,421 dated October 30, 2020, in Docket No. DG 20-152

REDACTED
UPDATED SCHEDULE A

LIBERTY - KEENE DIVISION

CONVERSION OF COSTS - GALLONS TO THERMS
WINTER PERIOD 2021 - 2022

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------------------|-------------|------------------------------|----------------|---------------|-----------------------|----------------------|
| | | | <u>VOLUMES</u> | | <u>UNIT COST</u> | |
| | <u>UNIT</u> | <u>CONVERSION FACTOR</u> | <u>GALLONS</u> | <u>THERMS</u> | <u>PER GALLON</u> | <u>PER THERM</u> |
| 1 GAS FROM PROPANE | GALLONS | 0.91502 | | | \$1.4214 | \$1.5534 |
| 2 GAS FROM CNG | THERMS | N/A | N/A | | N/A | |
| 3 TOTAL | | | | 1,140,267 | | |

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UPDATED SCHEDULE B

LIBERTY - KEENE DIVISION

CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
WINTER PERIOD 2021 - 2022

| | PRIOR | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | TOTAL |
|---|----------|-----------|------------|------------|------------|-----------|-----------|-------------|
| PROPANE COSTS | | | | | | | | |
| 1 PROPANE FIRM SENDOUT (therms) | | | | | | | | |
| 2 COMPANY USE (therms) | | | | | | | | |
| 3 TOTAL PROPANE SENDOUT (therms) | | | | | | | | |
| 4 COST PER THERM (WACOG) | | \$1.5232 | \$1.5351 | \$1.5174 | \$1.5414 | \$1.6518 | \$1.5728 | |
| 5 TOTAL CALCULATED COST OF PROPANE | | \$183,474 | \$286,274 | \$335,598 | \$302,516 | \$261,910 | \$140,951 | \$1,510,723 |
| 6 INDIRECT COSTS FROM DG 20-105 | | \$34,688 | \$34,688 | \$34,688 | \$34,688 | \$34,688 | \$34,688 | \$208,129 |
| 7 PROPANE ADJUSTMENTS | | | | | | | | |
| 8 TOTAL COST OF PROPANE | | \$218,162 | \$320,962 | \$370,286 | \$337,204 | \$296,598 | \$175,639 | \$1,718,852 |
| CNG COSTS | | | | | | | | |
| 8 CNG SENDOUT (therms) | | | | | | | | |
| 9 COST PER THERM (WACOG) | | | | | | | | |
| 10 TOTAL CALCULATED COST OF CNG | | | | | | | | |
| 11 CNG DEMAND CHARGES | | | | | | | | |
| 12 INCREMENTAL COSTS WINTER 2019-2020 PER Order # 26,505 in DG 20-105 | | | | | | | | |
| 13 INCREMENTAL COSTS WINTER 2020-2021 PER Order # 26,505 in DG 20-105 | | | | | | | | |
| 14 PROJECTED INCREMENTAL COSTS Winter 2021-2022 | | | | | | | | |
| 15 NET INCREMENTAL COSTS | | | | | | | | |
| 16 TOTAL CNG COSTS | | | | | | | | |
| 17 ACCOUNTING ADJUSTMENT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 FPO PREMIUM | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 TOTAL COSTS OF GAS | | | | | | | | |
| 20 RETURN ON INVENTORY | | \$1,729 | \$1,729 | \$1,729 | \$1,729 | \$1,729 | \$1,729 | \$10,377 |
| REVENUES | | | | | | | | |
| 21 BILLED FPO SALES (therms) | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22 COG FPO RATE | | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0 |
| 23 BILLED NON-FPO SALES PRIOR MONTH (therms) | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 COG NON-FPO RATE PRIOR MONTH | | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0 |
| 25 BILLED NON-FPO SALES CURRENT MONTH (therms) | | 134,349 | 209,008 | 248,017 | 219,653 | 179,426 | 101,660 | 1,092,113 |
| 26 COG NON-FPO RATE CURRENT MONTH | | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | |
| | | \$266,922 | \$415,254 | \$492,756 | \$436,403 | \$356,481 | \$201,976 | \$2,169,793 |
| 27 BILLED SALES OTHER PRIOR PERIODS | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 28 COG OTHER PRIOR PERIODS BLENDED RATE | | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0 |
| 29 TOTAL SALES | | 134,349 | 209,008 | 248,017 | 219,653 | 179,426 | 101,660 | 1,092,113 |
| 30 TOTAL BILLED REVENUES | | \$266,922 | \$415,254 | \$492,756 | \$436,403 | \$356,481 | \$201,976 | \$2,169,792 |
| 31 UNBILLED REVENUES (NET) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 TOTAL REVENUES | | \$266,922 | \$415,254 | \$492,756 | \$436,403 | \$356,481 | \$201,976 | \$2,169,792 |
| 33 (OVER)/UNDER COLLECTION | | \$5,342 | (\$25,384) | (\$46,120) | (\$29,104) | \$4,440 | \$20,591 | (\$70,235) |
| 34 INTEREST AMOUNT | | \$197 | \$170 | \$74 | (\$28) | (\$62) | (\$28) | \$323 |
| 35 FINAL (OVER)/UNDER COLLECTION | \$69,913 | \$5,539 | (\$25,214) | (\$46,046) | (\$29,132) | \$4,378 | \$20,563 | \$1 |

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UPDATED SCHEDULE C

LIBERTY - KEENE DIVISION

CALCULATION OF PURCHASED GAS COSTS
WINTER PERIOD 2021 - 2022

| LINE NO. | | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | TOTAL |
|----------|--|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| 1 | TOTAL REQUIRED PURCHASES | | | | | | | |
| 2 | <u>PROPANE PURCHASE STABILIZATION PLAN DELIVERIES</u> | | | | | | | |
| 3 | THERMS | 84,182 | 128,103 | 150,978 | 123,528 | 96,077 | 57,646 | 640,514 |
| 4 | <u>RATES</u> - from Schedule D | | | | | | | |
| 5 | Contract Price | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 | |
| 6 | Broker Fee | incl. | incl. | incl. | incl. | incl. | 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 | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 | \$1.4255 |
| 11 | TOTAL COST - Propane Purchase Stabilization Plan Deliveries | \$120,005 | \$182,616 | \$215,226 | \$176,094 | \$136,962 | \$82,177 | \$913,080 |
| 12 | <u>AMHERST STORAGE PROPANE DELIVERIES</u> | | | | | | | |
| 13 | Therms | - | 24,948 | 47,520 | 33,264 | 9,504 | 3,564 | 118,800 |
| 14 | <u>RATES</u> - from Schedule F | | | | | | | |
| 15 | WACOG Price | \$0.0000 | \$1.4200 | \$1.4200 | \$1.4200 | \$1.4200 | \$1.4200 | |
| 16 | Trucking Fee | \$0.0000 | \$0.0650 | \$0.0650 | \$0.0650 | \$0.0650 | \$0.0650 | |
| 17 | COST PER THERM | \$0.0000 | \$1.4850 | \$1.4850 | \$1.4850 | \$1.4850 | \$1.4850 | \$1.4850 |
| 18 | TOTAL COST - Amherst Storage Propane Deliveries | \$0 | \$37,048 | \$70,567 | \$49,397 | \$14,113 | \$5,293 | \$176,418 |
| 19 | <u>CNG DELIVERIES</u> | | | | | | | |
| 20 | THERMS | | | | | | | |
| 21 | RATE | | | | | | | |
| 22 | | | | | | | | |
| 23 | COST PER THERM | | | | | | | |
| 24 | | | | | | | | |
| 25 | COST - CNG | | | | | | | |
| 26 | | | | | | | | |
| 27 | TOTAL CNG | | | | | | | |
| 28 | <u>SPOT PURCHASES</u> | | | | | | | |
| 29 | THERMS | | | | | | | |
| 30 | From Schedule E | | | | | | | |
| 31 | COST PER THERM | \$2.0186 | \$2.0172 | \$2.0124 | \$1.9653 | \$1.8355 | \$1.7105 | \$1.9214 |
| 32 | TOTAL COST - Spot Purchases | | | | | | | |
| 33 | <u>OTHER ITEMS</u> | | | | | | | |
| 34 | Storage | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | Refund of Deferred Revenue Surcharge over collection | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL OTHER ITEMS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | <u>TOTAL</u> | | | | | | | |
| 38 | THERMS FROM PROPANE | | | | | | | |
| 39 | COST | | | | | | | |
| 40 | THERMS FROM CNG | | | | | | | |
| 41 | COST | | | | | | | |
| 42 | COST PER THERM | \$1.6490 | \$1.5613 | \$1.5177 | \$1.5626 | \$1.5868 | \$1.5713 | \$1.5676 |

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UPDATED SCHEDULE D

LIBERTY - KEENE DIVISION

PROPANE PURCHASING STABILIZATION PLAN
WINTER PERIOD 2021 - 2022

Line
No.

| | | | | | | | | |
|----|-------------------|-------------------------------------|---------|---------|---------|---------|---------|---------|
| 1 | Delivery Month | Hedging Schedule & Volume (Gallons) | | | | | | |
| 2 | | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Total |
| 3 | Nov-20 | 18,400 | 13,800 | 13,800 | 18,400 | 13,800 | 13,800 | 92,000 |
| 4 | Dec-20 | 28,000 | 21,000 | 21,000 | 28,000 | 21,000 | 21,000 | 140,000 |
| 5 | Jan-21 | 33,000 | 24,750 | 24,750 | 33,000 | 24,750 | 24,750 | 165,000 |
| 6 | Feb-21 | 27,000 | 20,250 | 20,250 | 27,000 | 20,250 | 20,250 | 135,000 |
| 7 | Mar-21 | 21,000 | 15,750 | 15,750 | 21,000 | 15,750 | 15,750 | 105,000 |
| 8 | Apr-21 | 12,600 | 9,450 | 9,450 | 12,600 | 9,450 | 9,450 | 63,000 |
| 9 | Total Volume | 115,000 | 111,250 | 111,250 | 140,000 | 111,250 | 111,250 | 700,000 |
| 10 | Monthly % | 16.4% | 15.9% | 15.9% | 20.0% | 15.9% | 15.9% | |

| | | | | | | | | |
|----|---|-----------|-----------|-----------|-----------|-----------|----------|-----------------|
| 11 | Delivery Price per Gallon | \$1.3511 | \$1.3434 | \$1.3343 | \$1.3065 | \$1.2401 | \$1.1739 | |
| 12 | Total Cost | \$124,304 | \$188,073 | \$220,162 | \$176,378 | \$130,207 | \$73,954 | \$913,076 |
| 13 | Weighted Average Winter Contract Price per gallon | | | | | | | \$1.3044 |
| 14 | Weighted Average Winter Contract Price per therm | | | | | | | \$1.4255 |

UPDATED SCHEDULE E

LIBERTY - KEENE DIVISION

PROPANE SPOT MARKET PURCHASE COST ANALYSIS
WINTER PERIOD 2021 - 2022

| | | (1) Mt. Belvieu | | (2) Broker Fee | | (3) Pipeline Rate | | (4) PERC Fee | | (5) Supplier Charge | | (6) Cost @ Selkirk | | (7) Trucking to Keene | | (8) \$ per Gal. | | (9) \$ per Therm |
|---|-----|--------------------|---|----------------------|---|-------------------------|---|--------------------|---|---------------------------|---|--------------------------|---|-----------------------------|---|--------------------|---|---------------------|
| 1 | NOV | 1.4519 | + | 0.0100 | + | 0.2396 | + | 0.0050 | + | 0.0500 | = | 1.7565 | + | 0.0906 | = | 1.8471 | = | 2.0186 |
| 2 | DEC | 1.4506 | + | 0.0100 | + | 0.2396 | + | 0.0050 | + | 0.0500 | = | 1.7552 | + | 0.0906 | = | 1.8458 | = | 2.0172 |
| 3 | JAN | 1.4463 | + | 0.0100 | + | 0.2396 | + | 0.0050 | + | 0.0500 | = | 1.7508 | + | 0.0906 | = | 1.8414 | = | 2.0124 |
| 4 | FEB | 1.4031 | + | 0.0100 | + | 0.2396 | + | 0.0050 | + | 0.0500 | = | 1.7077 | + | 0.0906 | = | 1.7983 | = | 1.9653 |
| 5 | MAR | 1.2844 | + | 0.0100 | + | 0.2396 | + | 0.0050 | + | 0.0500 | = | 1.5890 | + | 0.0906 | = | 1.6796 | = | 1.8355 |
| 6 | APR | 1.1700 | + | 0.0100 | + | 0.2396 | + | 0.0050 | + | 0.0500 | = | 1.4746 | + | 0.0906 | = | 1.5652 | = | 1.7105 |

1. Propane futures market quotations (cmegroup.com) on 10/12/21 close. See Appendix 1.

2. A generally accepted standard broker fee

3. Pipeline rate from Mt. Belvieu to Selkirk

4. Propane Education Research Council (propanecouncil.org)

5. A generally accepted standard supplier charge

6. Selkirk Cost - all fees plus propane cost

7. Northern Gas Transport trucking rate including diesel fuel surcharge. See Appendix 3A & 3B.

8. Delivered Price per Gallon

9. Delivered Price per therm as converted using per gallon price / .91502

REDACTED
UPDATED SCHEDULE F

LIBERTY - KEENE DIVISION

INVENTORY & WEIGHTED AVERAGE COST OF GAS CALCULATION
WINTER PERIOD 2021 - 2022

LINE NO.

| | | <u>Therms</u> | <u>Cost</u> | <u>Therm</u> | <u>Rate</u> <u>Gal.</u> | <u>CNG therms</u> | <u>Cost</u> | <u>Total Sendout</u> | <u>Total Cost</u> | <u>Therm Rate</u> |
|----|-------------------------------|---------------|-------------|--------------|----------------------------|-------------------------------|-------------|----------------------|-------------------|-------------------|
| 1 | August 2021 (Actual) | | | | | | | | | |
| 2 | Beginning Balance | 53,838 | \$73,321 | \$1.3619 | \$1.2461 | | | | | |
| 3 | Purchases Received | 32,000 | \$47,360 | \$1.4800 | \$1.3542 | | | | | |
| 4 | Total Available | 85,838 | \$120,681 | \$1.4059 | \$1.2864 | | | | | |
| 5 | Less Sendout | 33,056 | \$46,474 | \$1.4059 | \$1.2864 | | | | | |
| 6 | Ending Balance | 52,782 | \$74,207 | \$1.4059 | \$1.2864 | | | | | |
| 7 | September 2021 (Estimated) | | | | | | | | | |
| 8 | Beginning Balance | 52,782 | \$74,207 | \$1.4059 | \$1.2864 | | | | | |
| 9 | Purchases Received | 158,800 | \$235,024 | \$1.4800 | \$1.3542 | | | | | |
| 10 | Total Available | 211,582 | \$309,231 | \$1.4615 | \$1.3373 | | | | | |
| 11 | Less Sendout | 39,316 | \$57,461 | \$1.4615 | \$1.3373 | | | | | |
| 12 | Ending Balance | 172,266 | \$251,770 | \$1.4615 | \$1.3373 | | | | | |
| 13 | October 2021 (Estimated) | | | | | | | | | |
| 14 | Beginning Balance | 172,266 | \$251,770 | \$1.4615 | \$1.3373 | | | | | |
| 15 | Purchases Received | 70,000 | \$103,600 | \$1.4800 | \$1.3542 | | | | | |
| 16 | Total Available | 242,266 | \$355,370 | \$1.4669 | \$1.3422 | | | | | |
| 17 | Less Sendout | 69,041 | \$101,273 | \$1.4669 | \$1.3422 | | | | | |
| 18 | Ending Balance | 173,225 | \$254,097 | \$1.4669 | \$1.3422 | | | | | |
| 19 | November 2021 (Forecasted) | | | | | | | | | |
| 20 | Beginning Balance | 173,225 | \$254,097 | \$1.4669 | \$1.3422 | | | | | |
| 21 | Purchases Received | 120,456 | \$193,228 | \$1.6041 | \$1.4678 | | | | | |
| 22 | Total Available | 293,681 | \$447,325 | \$1.5232 | \$1.3937 | | | | | |
| 23 | Less Sendout | 120,456 | \$183,474 | \$1.5232 | \$1.3937 | | | | | |
| 24 | Ending Balance | 173,225 | \$263,851 | \$1.5232 | \$1.3937 | | | | | \$1.580 |
| 25 | December 2021 (Forecasted) | | | | | | | | | |
| 26 | Beginning Balance | 173,225 | \$263,851 | \$1.5232 | \$1.3937 | | | | | |
| 27 | Purchases Received | 161,532 | \$250,051 | \$1.5480 | \$1.4164 | | | | | |
| 28 | Total Available | 334,757 | \$513,901 | \$1.5351 | \$1.4047 | | | | | |
| 29 | Less Sendout | 186,480 | \$286,274 | \$1.5351 | \$1.4047 | | | | | |
| 30 | Ending Balance | 148,277 | \$227,627 | \$1.5351 | \$1.4047 | | | | | \$1.557 |
| 31 | January 2022 (Forecasted) | | | | | | | | | |
| 32 | Beginning Balance | 148,277 | \$227,627 | \$1.5351 | \$1.4047 | | | | | |
| 33 | Purchases Received | 173,652 | \$260,856 | \$1.5022 | \$1.3745 | | | | | |
| 34 | Total Available | 321,929 | \$488,483 | \$1.5174 | \$1.3884 | | | | | |
| 35 | Less Sendout | 221,172 | \$335,598 | \$1.5174 | \$1.3884 | | | | | |
| 36 | Ending Balance | 100,757 | \$152,885 | \$1.5174 | \$1.3884 | | | | | \$1.534 |
| 37 | February 2022 (Forecasted) | | | | | | | | | |
| 38 | Beginning Balance | 100,757 | \$152,885 | \$1.5174 | \$1.3884 | | | | | |
| 39 | Purchases Received | 162,997 | \$253,664 | \$1.5562 | \$1.4240 | | | | | |
| 40 | Total Available | 263,754 | \$406,549 | \$1.5414 | \$1.4104 | | | | | |
| 41 | Less Sendout | 196,261 | \$302,516 | \$1.5414 | \$1.4104 | | | | | |
| 42 | Ending Balance | 67,493 | \$104,033 | \$1.5414 | \$1.4104 | | | | | \$1.560 |
| 43 | March 2022 (Forecasted) | | | | | | | | | |
| 44 | Beginning Balance | 67,493 | \$104,033 | \$1.5414 | \$1.4104 | | | | | |
| 45 | Purchases Received | 149,055 | \$253,664 | \$1.7018 | \$1.5572 | | | | | |
| 46 | Total Available | 216,548 | \$357,697 | \$1.6518 | \$1.5114 | | | | | |
| 47 | Less Sendout | 158,559 | \$261,910 | \$1.6518 | \$1.5114 | | | | | |
| 48 | Ending Balance | 57,989 | \$95,787 | \$1.6518 | \$1.5114 | | | | | \$1.659 |
| 49 | April 2022 (Forecasted) | | | | | | | | | |
| 50 | Beginning Balance | 57,989 | \$95,787 | \$1.6518 | \$1.5114 | | | | | |
| 51 | Purchases Received | 86,052 | \$130,766 | \$1.5196 | \$1.3905 | | | | | |
| 52 | Total Available | 144,041 | \$226,553 | \$1.5728 | \$1.4392 | | | | | |
| 53 | Less Sendout | 89,616 | \$140,951 | \$1.5728 | \$1.4392 | | | | | |
| 54 | Ending Balance | 54,425 | \$85,602 | \$1.5728 | \$1.4392 | | | | | \$1.617 |
| 55 | AVERAGE WINTER RATE - SENDOUT | | | | | | | | | |
| 56 | | | | | | | | | | |
| 57 | | | | | | | | | | |
| | | | | | | FPO Premium (Sch. B, Line 15) | | | \$0 | |

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UPDATED SCHEDULE G

LIBERTY UTILITIES - KEENE DIVISION
CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
WINTER PERIOD 2020 - 2021

| | PRIOR | Actual Nov-20 | Actual Dec-20 | Actual Jan-21 | Actual Feb-21 | Actual Mar-21 | Actual Apr-21 | TOTAL |
|--|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| PROPANE COSTS | | | | | | | | |
| 1 PROPANE FIRM SENDOUT (therms) | | | | | | | | |
| 2 COMPANY USE (therms) | | | | | | | | |
| 3 TOTAL PROPANE SENDOUT (therms) | | | | | | | | |
| 4 COST PER THERM (WACOG) | | \$0.8860 | \$0.9308 | \$0.9441 | \$1.0463 | \$1.0724 | \$1.0172 | |
| 5 TOTAL CALCULATED COST OF PROPANE | | \$107,605 | \$174,363 | \$214,927 | \$207,206 | \$164,311 | \$92,754 | \$961,166 |
| 6 PROPANE ADJUSTMENTS | | \$0 | \$0 | (\$10,000) | (\$354) | \$0 | \$0 | (\$10,354) |
| 7 TOTAL COST OF PROPANE | | \$107,605 | \$174,363 | \$204,927 | \$206,852 | \$164,311 | \$92,754 | \$950,812 |
| CNG COSTS | | | | | | | | |
| 8 CNG SENDOUT (therms) | | | | | | | | |
| 9 COMPANY USE (therms) | | | | | | | | |
| 10 TOTAL CNG SENDOUT (therms) | | | | | | | | |
| 11 COST PER THERM (WACOG) | | | | | | | | |
| 12 TOTAL CALCULATED COST OF CNG | | | | | | | | |
| 13 CNG DEMAND CHARGES | | | | | | | | |
| 14 CNG ADJUSTMENTS | | | | | | | | |
| 15 CNG ADJUSTMENTS -Demand Charges Aug 2017 - Sep 2019 | | | | | | | | |
| 16 TOTAL CNG COSTS | | | | | | | | |
| 17 REMOVED CNG ADJUSTMENTS -Demand Charges Aug 2017 - Sep 2019 | Order No 26,428 | | | | | | | |
| 18 REMOVED EXCESS CNG COSTS from Winter 2019-2020 | Order No 26,428 | | | | | | | |
| 19 NET CNG COSTS PER ORDER NO. 26,428 in Docket No. DG 20-152 | | | | | | | | |
| ACCOUNTING ADJUSTMENT | | | | | | | | |
| 20 FPO PREMIUM | | (\$672) | (\$1,899) | (\$2,513) | (\$2,882) | (\$2,131) | (\$1,971) | (\$12,068) |
| 21 TOTAL COSTS OF GAS | | | | | | | | |
| 22 RETURN ON INVENTORY | | \$1,496 | \$1,496 | \$1,496 | \$1,496 | \$1,496 | \$1,496 | \$8,978 |
| REVENUES | | | | | | | | |
| 23 BILLED FPO SALES (therms) - Interim Rate - Nov 2020 | | 6,716 | 4,909 | 0 | 0 | 0 | 0 | 11,625 |
| 24 COG FPO RATE - Interim Rate - Nov 2020 | | \$1,2300 | \$1,2300 | \$1,2300 | \$1,2300 | \$1,2300 | \$1,2300 | |
| 25 TOTAL | | \$8,261 | \$6,038 | \$0 | \$0 | \$0 | \$0 | \$14,299 |
| 26 BILLED FPO SALES (therms) - R-4 (GAP) - Interim Rate - Nov 2020 | | 204 | 174 | 0 | 0 | 0 | 0 | 378 |
| 27 COG R-4 FPO RATE - Interim Rate - Nov 2020 | | \$0.6765 | \$0.6765 | \$0.6765 | \$0.6765 | \$0.6765 | \$0.6765 | |
| 28 TOTAL | | \$138 | \$118 | \$0 | \$0 | \$0 | \$0 | \$256 |
| 29 BILLED FPO SALES (therms) - Dec 2020 - Apr 2021 | | 0 | 11,834 | 17,830 | 21,340 | 15,269 | 9,429 | |
| 30 COG FPO RATE - Dec 2020 - Apr 2021 | | \$0.0000 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0277 | |
| 31 TOTAL | | \$0 | \$12,162 | \$18,324 | \$21,931 | \$15,692 | \$9,690 | \$77,799 |
| 32 BILLED FPO SALES (therms) - R-4 (GAP) Dec 2020 - Apr 2021 | | 0 | 447 | 733 | 861 | 687 | 343 | |
| 33 COG R-4 FPO RATE - Dec 2020 - Apr 2021 | | \$0.0000 | \$0.5652 | \$0.5652 | \$0.5652 | \$0.5652 | \$0.5652 | |
| 34 TOTAL | | \$0 | \$253 | \$414 | \$487 | \$388 | \$194 | \$1,736 |
| 35 BILLED NON-FPO SALES CURRENT MONTH (therms) | | 62,286 | 188,285 | 145,706 | 164,856 | 166,818 | 77,361 | 805,312 |
| 36 COG NON-FPO RATE CURRENT MONTH | | \$1.0253 | \$1.0253 | \$0.9970 | \$0.9928 | \$0.9928 | \$1.2816 | |
| 37 TOTAL | | \$63,862 | \$193,049 | \$145,269 | \$163,669 | \$165,617 | \$99,146 | \$830,611 |
| 38 BILLED NON-FPO SALES PRIOR MONTH (therms) | | 0 | 0 | 58,329 | 66,700 | 0 | 24,298 | 149,327 |
| 39 COG NON-FPO RATE PRIOR MONTH | | \$0.0000 | \$1.0253 | \$1.0253 | \$0.9970 | \$0.9928 | \$0.9928 | |
| 40 TOTAL | | \$0 | \$0 | \$59,805 | \$66,500 | \$0 | \$24,123 | \$150,428 |
| 41 BILLED NON-FPO SALES CURRENT MONTH (therms) - R-4 (GAP) | | 1,211 | 3,459 | 3,289 | 3,884 | 4,060 | 1,779 | 17,682 |
| 42 COG NON-FPO RATE CURRENT MONTH | | \$0.5639 | \$0.5639 | \$0.5484 | \$0.5460 | \$0.5460 | \$0.7048 | |
| 43 TOTAL | | \$683 | \$1,951 | \$1,804 | \$2,121 | \$2,217 | \$1,254 | \$10,029 |
| 44 BILLED NON-FPO SALES PRIOR MONTH (therms) - R-4 (GAP) | | 0 | 0 | 1,514 | 1,701 | 0 | 1,107 | 4,322 |
| 45 COG NON-FPO RATE PRIOR MONTH | | \$0.0000 | \$0.5639 | \$0.5639 | \$0.5484 | \$0.5460 | \$0.5460 | |
| 46 TOTAL | | \$0 | \$0 | \$854 | \$933 | \$0 | \$604 | \$2,391 |
| 47 BILLED SALES OTHER PRIOR PERIODS | | 63 | 0 | 0 | (2,469) | 654 | 1,058 | (694) |
| 48 COG OTHER PRIOR PERIODS BLENDED RATE | | \$0.5237 | \$0.0000 | \$0.0000 | \$1.0196 | \$1.2062 | \$0.7273 | |
| 49 TOTAL | | \$33 | \$0 | \$0 | (\$2,517) | \$789 | \$769 | (\$926) |
| 50 TOTAL SALES | | 70,480 | 209,108 | 227,401 | 256,873 | 187,488 | 115,375 | 1,066,725 |
| 51 TOTAL BILLED REVENUES | | \$72,976 | \$213,569 | \$226,469 | \$253,123 | \$184,703 | \$135,781 | \$1,086,621 |
| 52 UNBILLED REVENUES (NET) | | \$69,145 | \$7,897 | \$8,481 | (\$53,256) | (\$8,834) | (\$250) | \$23,182 |
| 53 TOTAL REVENUES | | \$142,121 | \$221,466 | \$234,950 | \$199,867 | \$175,869 | \$135,531 | \$1,109,803 |
| 54 (OVER)UNDER COLLECTION | | (\$28,424) | (\$29,002) | (\$4,727) | \$58,612 | \$2,088 | (\$42,242) | (\$43,696) |
| 55 INTEREST AMOUNT | | | \$206 | \$189 | \$210 | \$312 | \$491 | \$1,890 |
| 56 FINAL (OVER)UNDER COLLECTION | \$ | 80,521 | (\$28,218) | (\$28,813) | (\$4,517) | \$58,924 | \$2,579 | (\$41,761) |
| | | | | | | | | \$38,715 |

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UPDATED SCHEDULE H

LIBERTY - KEENE DIVISION

INTEREST CALCULATION
WINTER PERIOD 2021 - 2022

| LINE NO. | MONTH | (1) BEG. OF MONTH BALANCE | (2) (OVER) UNDER COLLECT | (3) ADJUSTMENTS | (4) REFUNDS | (5) END OF MONTH BALANCE (COL.1+2+3) | (6) AVERAGE BALANCE COL. (COL. [1+4]/2) | (7) ANNUAL INTEREST RATE | (8) INTEREST AMOUNT | (9) MONTH END BAL. WITH INTEREST (COL. 4+7) |
|----------|----------|------------------------------------|-----------------------------------|--------------------|----------------|--|---|-----------------------------------|---------------------------|---|
| 1 | MAY 2021 | \$38,715 | \$0 | \$8,914 | \$0 | \$47,629 | \$43,172 | 3.25% | 484 | \$48,113 |
| 2 | JUN | 48,113 | 0 | 7,849 | 0 | \$55,962 | 52,037 | 3.25% | 492 | 56,453 |
| 3 | JUL | 56,453 | 0 | 12,340 | 0 | \$68,793 | 62,623 | 3.25% | 555 | 69,348 |
| 4 | AUG | 69,348 | 0 | 0 | 0 | \$69,348 | 69,348 | 3.25% | 188 | 69,536 |
| 5 | SEP | 69,536 | 0 | 0 | 0 | \$69,536 | 69,536 | 3.25% | 188 | 69,724 |
| 6 | OCT | 69,724 | 0 | 0 | 0 | \$69,724 | 69,724 | 3.25% | 189 | 69,913 |
| 7 | NOV | 69,913 | 5,342 | 0 | 0 | \$75,255 | 72,584 | 3.25% | 197 | 75,452 |
| 8 | DEC | 75,452 | (25,384) | 0 | 0 | \$50,068 | 62,760 | 3.25% | 170 | 50,238 |
| 9 | JAN 2022 | 50,238 | (46,120) | 0 | 0 | \$4,118 | 27,178 | 3.25% | 74 | 4,192 |
| 10 | FEB | 4,192 | (29,104) | 0 | 0 | (\$24,912) | (10,360) | 3.25% | (28) | (24,940) |
| 11 | MAR | (24,940) | 4,440 | 0 | 0 | (\$20,500) | (22,720) | 3.25% | (62) | (20,562) |
| 12 | APR | (20,562) | 20,591 | 0 | 0 | \$29 | (10,267) | 3.25% | (28) | 1 |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | <u>\$2,418</u> | |

| | | BEGINNING BALANCE MAY 2021 | | ADJUSTMENTS MAY-OCT 2021 | | INTEREST MAY-OCT 2021 | | ENDING BALANCE w/ INTEREST OCTOBER 2021 |
|----|---|----------------------------------|---|-----------------------------|---|--------------------------|---|--|
| 15 | = | COL. 1, LINE 1 | + | COL. 3 LINES 1 TO 6 | + | COL. 8, LINES 1 TO 6 | | COL 9, LINE 6 |
| 16 | = | 38,715 | + | \$29,104 | + | 2,095 | = | <u>69,913</u> (TRANSFER TO SCHEDULE B, LINE 35) |

UPDATED SCHEDULE I

| Liberty - Keene Division Weather Normalization - Firm Sendout (Therms) | | | | | | | | | | | | | |
|---|---------------------------|----------|-----------|--|--|--------------------------------|--------------------------------------|-----------------------|---------------------|-------------------------------|--------------------------|-----------------------------|--------------------------|
| Period | Actual Firm Sendout | Base Use | Heat Use | Actual Calendar Month Degree Days | Normal Calendar Month Degree Days | Colder (Warmer) Than Normal | Actual Unit Heat Load Therm/DD | Weather Adjustment | Normal Heat Load | Normalized Firm Sendout | Actual Company Use | Unaccounted For 0.19% | Total Firm Sendout |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | (1) - (2) | | | (4) - (5) | (3) / (4) | (6) X (7) | (3) + (8) | (1) - (3) + (9) | | (10 - 11) * 0.19% | (10) - (11) + (12) |
| Nov-21 | 141,679 | 43,883 | 97,796 | 840 | 829 | 11 | 116.42 | (1,281) | 96,515 | 140,398 | 4,077 | 253 | 136,574 |
| Dec-21 | 219,629 | 43,883 | 175,746 | 1,131 | 1,119 | 12 | 155.39 | (1,865) | 173,881 | 217,764 | 5,682 | 394 | 212,476 |
| Jan-22 | 254,042 | 43,883 | 210,159 | 1,256 | 1,280 | (24) | 167.32 | 4,016 | 214,175 | 258,058 | 6,252 | 468 | 252,273 |
| Feb-22 | 230,679 | 43,883 | 186,796 | 1,136 | 1,123 | 13 | 164.43 | (2,138) | 184,658 | 228,541 | 5,657 | 414 | 223,298 |
| Mar-22 | 181,025 | 43,883 | 137,142 | 943 | 984 | (41) | 145.43 | 5,963 | 143,105 | 186,988 | 4,751 | 338 | 182,575 |
| Apr-22 | 108,633 | 43,883 | 64,750 | 626 | 605 | 21 | 103.43 | (2,172) | 62,578 | 106,461 | 3,341 | 191 | 103,311 |
| Total | 1,135,687 | 263,298 | 872,389 | 5,932 | 5,940 | (8) | | 2,523 | 874,912 | 1,138,210 | 29,760 | 2,058 | 1,110,507 |

UPDATED SCHEDULE J

| Liberty - Keene Division Weather Normalization - Sales (Therms) - Rate Residential | | | | | | | | | | | |
|---|-----------|---------|-----------|--------------|----------------------------|----------------------------|-----------------------------|--------------------------------|--------------------|------------------|----------------------------------|
| Period | Customers | Sales | Base Load | Heating Load | Monthly Actual Degree Days | Monthly Normal Degree Days | Colder (Warmer) Than Normal | Actual Unit Heat Load Therm/DD | Weather Adjustment | Normal Heat Load | Normal Firm Billing Cycle Therms |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | (1) - (2) | | | (4) - (5) | (3) / (4) | (6) X (7) | (3) + (8) | (1) - (3) + (9) |
| Nov-21 | 901 | 32,878 | 6,520 | 26,359 | 840 | 829 | 11 | 31.38 | (345) | 26,013 | 32,533 |
| Dec-21 | 931 | 50,283 | 6,520 | 43,763 | 1,131 | 1,119 | 12 | 38.69 | (464) | 43,299 | 49,819 |
| Jan-22 | 931 | 60,016 | 6,520 | 53,496 | 1,256 | 1,280 | (24) | 42.59 | 1,022 | 54,519 | 61,038 |
| Feb-22 | 842 | 54,743 | 6,520 | 48,223 | 1,136 | 1,123 | 13 | 42.45 | (552) | 47,671 | 54,191 |
| Mar-22 | 930 | 42,007 | 6,520 | 35,487 | 943 | 984 | (41) | 37.63 | 1,543 | 37,030 | 43,550 |
| Apr-22 | 894 | 23,292 | 6,520 | 16,772 | 626 | 605 | 21 | 26.79 | (563) | 16,209 | 22,729 |
| Total | | 263,219 | 39,118 | 224,101 | 5,932 | 5,940 | (8) | 80.14 | 641 | 224,742 | 263,860 |

| Liberty - Keene Division Weather Normalization - Sales (Therms) - Rate Commercial | | | | | | | | | | | |
|--|-----------|---------|-----------|--------------|----------------------------|----------------------------|-----------------------------|--------------------------------|--------------------|------------------|----------------------------------|
| Period | Customers | Sales | Base Load | Heating Load | Monthly Actual Degree Days | Monthly Normal Degree Days | Colder (Warmer) Than Normal | Actual Unit Heat Load Therm/DD | Weather Adjustment | Normal Heat Load | Normal Firm Billing Cycle Therms |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | (1) - (3) | | | (4) - (5) | (3) / (4) | (6) X (7) | (3) + (8) | (1) - (3) + (9) |
| Nov-21 | 326 | 102,701 | 35,103 | 67,598 | 840 | 829 | 11 | 80.47 | (885) | 66,713 | 101,816 |
| Dec-21 | 333 | 160,520 | 35,103 | 125,417 | 1,131 | 1,119 | 12 | 110.89 | (1,331) | 124,086 | 159,189 |
| Jan-22 | 330 | 184,131 | 35,103 | 149,028 | 1,256 | 1,280 | (24) | 118.65 | 2,848 | 151,876 | 186,979 |
| Feb-22 | 299 | 166,971 | 35,103 | 131,868 | 1,136 | 1,123 | 13 | 116.08 | (1,509) | 130,359 | 165,462 |
| Mar-22 | 329 | 131,677 | 35,103 | 96,574 | 943 | 984 | (41) | 102.41 | 4,199 | 100,773 | 135,876 |
| Apr-22 | 313 | 80,452 | 35,103 | 45,350 | 626 | 605 | 21 | 72.44 | (1,521) | 43,828 | 78,931 |
| Total | | 826,453 | 210,618 | 615,835 | 5,932 | 5,940 | (8) | 225.03 | 1,800 | 617,635 | 828,253 |

Summary - Total Winter Season Sales

| | Actual 2020-2021 | Normalized |
|----------|------------------|------------|
| November | 135,579 | 134,349 |
| December | 210,803 | 209,008 |
| January | 244,147 | 248,017 |
| February | 221,714 | 219,653 |
| March | 173,684 | 179,426 |
| April | 103,744 | 101,660 |
| Total | 1,089,672 | 1,092,113 |

UPDATED SCHEDULE K-1

LIBERTY - KEENE DIVISION
Typical Residential Heating Bill - Fixed Price Option Program
Forecasted 2021-2022 Winter Period vs. Actual 2020-2021 Winter Period

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|----------|----------|----------|----------|----------|----------|-------------------|----------|----------|----------|----------|----------|----------|-------------------|------------------|
| | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | Winter Nov-Apr | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Summer May-Oct | Total Nov-Oct |
| 12 MONTHS ENDED 10/31/2021 | | | | | | | | | | | | | | | |
| Typical Usage - therms (1) | 39 | 69 | 81 | 103 | 89 | 66 | 447 | 35 | 18 | 9 | 7 | 8 | 12 | 89 | 536 |
| Residential Heating R-3 | | | | | | | | | | | | | | | |
| Customer Charge 10/1/2020-7/31/2021 8/1/2021-Present | \$15.50 | \$15.50 | \$15.50 | \$15.50 | \$15.50 | \$15.50 | \$93.00 | \$15.50 | \$15.50 | \$15.50 | \$15.39 | \$15.39 | \$15.39 | \$92.67 | \$185.67 |
| Delivery Charge: | | | | | | | | | | | | | | | |
| All therms @ \$0.5678 \$0.5632 | \$22.14 | \$39.18 | \$45.99 | \$58.48 | \$50.53 | \$37.47 | \$253.79 | \$19.87 | \$10.22 | \$5.11 | \$3.94 | \$4.51 | \$6.76 | \$50.41 | \$304.20 |
| Base Delivery Revenue Total | \$37.64 | \$54.68 | \$61.49 | \$73.98 | \$66.03 | \$52.97 | \$346.79 | \$35.37 | \$25.72 | \$20.61 | \$19.33 | \$19.90 | \$22.15 | \$143.08 | \$489.87 |
| 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 |
| COG Rates | \$1.2300 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0453 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2870 | |
| Cost of Gas Total | \$47.97 | \$70.91 | \$83.24 | \$105.85 | \$91.47 | \$67.83 | \$467.27 | \$41.37 | \$22.80 | \$13.21 | \$10.28 | \$10.75 | \$16.13 | \$114.54 | \$581.81 |
| LDAC Rates | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | |
| LDAC Total | \$2.30 | \$4.06 | \$4.77 | \$6.07 | \$5.24 | \$3.89 | \$26.33 | \$2.06 | \$1.06 | \$0.53 | \$0.41 | \$0.47 | \$0.71 | \$5.24 | \$31.57 |
| Total Bill | \$88 | \$130 | \$150 | \$186 | \$163 | \$125 | \$840 | \$79 | \$50 | \$34 | \$30 | \$31 | \$39 | \$263 | \$1,103 |
| 12 MONTHS ENDED 10/31/2022 | | | | | | | | | | | | | | | |
| Nov-21 Dec-21 Jan-22 Feb-22 Mar-22 Apr-22 | | | | | | | Winter Nov-Apr | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Summer May-Oct | Total Nov-Oct |
| Typical Usage - therms (1) | 39 | 69 | 81 | 103 | 89 | 66 | 447 | 35 | 18 | 9 | 7 | 8 | 12 | 89 | 536 |
| Residential Heating R-3 | | | | | | | | | | | | | | | |
| Customer Charge 10/1/2020-7/31/2021 8/1/2021-Present | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$92.34 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$92.34 | \$184.68 |
| Delivery Charge: | | | | | | | | | | | | | | | |
| All therms @ \$0.5678 \$0.5632 | \$21.96 | \$38.86 | \$45.62 | \$58.01 | \$50.12 | \$37.17 | \$251.74 | \$19.71 | \$10.14 | \$5.07 | \$3.94 | \$4.51 | \$6.76 | \$50.13 | \$301.87 |
| Base Delivery Revenue Total | \$37.35 | \$54.25 | \$61.01 | \$73.40 | \$65.51 | \$52.56 | \$344.08 | \$35.10 | \$25.53 | \$20.46 | \$19.33 | \$19.90 | \$22.15 | \$142.47 | \$486.55 |
| Seasonal Base Delivery Difference from previous year | | | | | | | -\$2.71 | | | | | | | -\$0.61 | -\$3.32 |
| Seasonal Percent Change from previous year | | | | | | | -0.8% | | | | | | | -0.4% | -0.7% |
| 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 | | |
| 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 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2870 | |
| Cost of Gas Total | \$73.87 | \$130.69 | \$153.42 | \$195.09 | \$168.57 | \$125.01 | \$846.65 | \$41.37 | \$22.80 | \$13.21 | \$10.28 | \$10.75 | \$16.13 | \$114.54 | \$961.19 |
| Seasonal COG Difference from previous year | | | | | | | \$379.38 | | | | | | | \$0.00 | \$379.38 |
| Seasonal Percent Change from previous year | | | | | | | 81.2% | | | | | | | 0.0% | 65.2% |
| LDAC Rates | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1443 | |
| LDAC Total | \$5.63 | \$9.96 | \$11.70 | \$14.87 | \$12.85 | \$9.53 | \$64.54 | \$5.05 | \$2.60 | \$1.30 | \$1.01 | \$1.16 | \$1.73 | \$12.85 | \$77.39 |
| Seasonal LDAC Difference from previous year | | | | | | | \$38.21 | | | | | | | \$7.61 | \$45.82 |
| Seasonal Percent Change from previous year | | | | | | | 145.1% | | | | | | | 145.2% | 145.1% |
| Total Bill | \$117 | \$195 | \$226 | \$283 | \$247 | \$187 | \$1,255 | \$82 | \$51 | \$35 | \$31 | \$32 | \$40 | \$270 | \$1,525 |
| Seasonal Total Bill Difference from previous year | | | | | | | \$414.88 | | | | | | | \$7.00 | \$421.88 |
| Seasonal Percent Change from previous year | | | | | | | 49.4% | | | | | | | 2.7% | 38.2% |
| Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue Surch.) | | | | | | | -0.3% | | | | | | | -0.2% | -0.3% |
| Seasonal Percent Change resulting from COG | | | | | | | 45.1% | | | | | | | 0.0% | 34.4% |
| Seasonal Percent Change resulting from LDAC | | | | | | | 4.5% | | | | | | | 2.9% | 4.2% |

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

UPDATED SCHEDULE K-2

LIBERTY - KEENE DIVISION
Typical Residential Heating Bill - Non-Fixed Price Option Program
Forecasted 2021-2022 Winter Period vs. Actual 2020-2021 Winter Period

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|----------|----------|----------|----------|----------|----------|-------------------|----------|----------|----------|----------|----------|----------|-------------------|------------------|
| | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | Winter Nov-Apr | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Summer May-Oct | Total Nov-Oct |
| 12 MONTHS ENDED 10/31/2021 | | | | | | | | | | | | | | | |
| Typical Usage - therms (1) | 39 | 69 | 81 | 103 | 89 | 66 | 447 | 35 | 18 | 9 | 7 | 8 | 12 | 89 | 536 |
| Residential Heating R-3 | | | | | | | | | | | | | | | |
| Customer Charge | \$15.50 | \$15.50 | \$15.50 | \$15.50 | \$15.50 | \$15.50 | \$93.00 | \$15.50 | \$15.50 | \$15.50 | \$15.39 | \$15.39 | \$15.39 | \$92.67 | \$185.67 |
| Delivery Charge: | | | | | | | | | | | | | | | |
| All therms @ \$0.5678 | \$22.14 | \$39.18 | \$45.99 | \$58.48 | \$50.53 | \$37.47 | \$253.79 | \$19.71 | \$10.14 | \$5.11 | \$3.97 | \$4.54 | \$6.81 | \$50.28 | \$304.07 |
| Base Delivery Revenue Total | \$37.64 | \$54.68 | \$61.49 | \$73.98 | \$66.03 | \$52.97 | \$346.79 | \$35.21 | \$25.64 | \$20.61 | \$19.36 | \$19.93 | \$22.20 | \$142.95 | \$489.74 |
| 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 |
| COG Rates | \$1.0253 | \$0.9970 | \$0.9928 | \$0.9928 | \$0.9928 | \$1.1677 | \$1.0221 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2870 | |
| Cost of Gas Total | \$39.99 | \$68.79 | \$80.42 | \$102.26 | \$88.36 | \$77.07 | \$456.89 | \$41.37 | \$22.80 | \$13.21 | \$10.28 | \$10.75 | \$16.13 | \$114.54 | \$571.43 |
| LDAC Rates | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | \$0.0589 | |
| LDAC Total | \$2.30 | \$4.06 | \$4.77 | \$6.07 | \$5.24 | \$3.89 | \$26.33 | \$2.06 | \$1.06 | \$0.53 | \$0.41 | \$0.47 | \$0.71 | \$5.24 | \$31.57 |
| Total Bill | \$80 | \$128 | \$147 | \$182 | \$160 | \$134 | \$830 | \$79 | \$50 | \$34 | \$30 | \$31 | \$39 | \$263 | \$1,093 |
| 12 MONTHS ENDED 10/31/2022 | | | | | | | | | | | | | | | |
| Typical Usage - therms (1) | 39 | 69 | 81 | 103 | 89 | 66 | 447 | 35 | 18 | 9 | 7 | 8 | 12 | 89 | 536 |
| Residential Heating R-3 | | | | | | | | | | | | | | | |
| Customer Charge | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$92.34 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$15.39 | \$92.34 | \$184.68 |
| Delivery Charge: | | | | | | | | | | | | | | | |
| All therms @ \$0.5678 | \$22.14 | \$39.18 | \$45.99 | \$58.48 | \$50.53 | \$37.47 | \$253.79 | \$19.71 | \$10.14 | \$5.11 | \$3.97 | \$4.54 | \$6.81 | \$50.28 | \$304.07 |
| Base Delivery Revenue Total | \$37.53 | \$54.57 | \$61.38 | \$73.87 | \$65.92 | \$52.86 | \$346.13 | \$35.10 | \$25.53 | \$20.50 | \$19.36 | \$19.93 | \$22.20 | \$142.62 | \$488.75 |
| Seasonal Base Delivery Difference from previous year | | | | | | | -\$0.66 | | | | | | | -\$0.33 | -\$0.99 |
| Seasonal Percent Change from previous year | | | | | | | -0.2% | | | | | | | -0.2% | -0.2% |
| 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 | | |
| 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 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2870 | |
| Cost of Gas Total | \$77.49 | \$137.09 | \$160.93 | \$204.64 | \$176.83 | \$131.13 | \$888.11 | \$41.37 | \$22.80 | \$13.21 | \$10.28 | \$10.75 | \$16.13 | \$114.54 | \$1,002.65 |
| Seasonal COG Difference from previous year | | | | | | | \$431.22 | | | | | | | \$0.00 | \$431.22 |
| Seasonal Percent Change from previous year | | | | | | | 94.4% | | | | | | | 0.0% | 75.5% |
| LDAC Rates | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.1444 | \$0.14 | |
| LDAC Total | \$5.63 | \$9.96 | \$11.70 | \$14.87 | \$12.85 | \$9.53 | \$64.54 | \$5.05 | \$2.60 | \$1.30 | \$1.01 | \$1.16 | \$1.73 | \$12.85 | \$77.39 |
| Seasonal LDAC Difference from previous year | | | | | | | \$38.21 | | | | | | | \$7.61 | -\$31.57 |
| Seasonal Percent Change from previous year | | | | | | | 8.4% | | | | | | | 6.6% | -5.5% |
| Total Bill | \$121 | \$202 | \$234 | \$293 | \$256 | \$194 | \$1,299 | \$82 | \$51 | \$35 | \$31 | \$32 | \$40 | \$270 | \$1,569 |
| Seasonal Total Bill Difference from previous year | | | | | | | \$468.77 | | | | | | | \$7.28 | \$476.05 |
| Seasonal Percent Change from previous year | | | | | | | 56.5% | | | | | | | 2.8% | 43.6% |
| Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue Surch.) | | | | | | | -0.1% | | | | | | | -0.1% | -0.1% |
| Seasonal Percent Change resulting from COG | | | | | | | 52.0% | | | | | | | 0.0% | 39.5% |
| Seasonal Percent Change resulting from LDAC | | | | | | | 4.6% | | | | | | | 2.9% | -2.9% |

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

LIBERTY - KEENE DIVISION
Typical Commercial Bill - Fixed Price Option Program
Forecasted 2021-2022 Winter Period vs. Actual 2020-2021 Winter Period

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | Winter Nov-Apr | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Summer May-Oct | Total Nov-Oct |
| 12 MONTHS ENDED 10/31/2021 | | | | | | | | | | | | | | | |
| Typical Usage - therms | 133 | 249 | 307 | 403 | 367 | 262 | 1,721 | 128 | 56 | 22 | 16 | 18 | 26 | 266 | 1,987 |
| Commercial G-41 | | | | | | | | | | | | | | | |
| Customer Charge | \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$344.76 | \$57.46 | \$57.46 | \$57.46 | \$57.06 | \$57.06 | \$57.06 | \$343.56 | \$688.32 |
| Delivery Charge: | | | | | | | | | | | | | | | |
| First 100 therms @ | \$0.4711 | \$0.4688 | \$0.4711 | \$0.4711 | \$0.4711 | \$0.4711 | \$282.66 | \$9.42 | \$9.42 | \$9.42 | \$7.50 | \$8.44 | \$9.38 | \$53.58 | \$336.24 |
| Over 100 therms @ | \$0.3165 | \$0.3149 | \$0.3165 | \$0.3149 | \$0.3165 | \$0.3149 | \$354.80 | \$34.18 | \$11.39 | \$0.63 | \$0.00 | \$0.00 | \$1.89 | \$48.09 | \$402.89 |
| Base Delivery Revenue Total | \$115.01 | \$151.73 | \$170.09 | \$200.47 | \$189.08 | \$155.84 | \$982.22 | \$101.06 | \$78.27 | \$67.51 | \$64.56 | \$65.50 | \$68.33 | \$445.23 | \$1,427.45 |
| 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 |
| COG Rates | \$1.2300 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0277 | \$1.0433 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2675 | |
| Cost of Gas Total | \$163.59 | \$255.90 | \$315.50 | \$414.16 | \$377.17 | \$269.26 | \$1,795.58 | \$151.31 | \$70.92 | \$32.30 | \$23.49 | \$24.19 | \$34.94 | \$337.15 | \$2,132.73 |
| LDAC Rates | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | 0.05550 |
| LDAC Total | \$7.38 | \$13.82 | \$17.04 | \$22.37 | \$20.37 | \$14.54 | \$95.52 | \$7.10 | \$3.11 | \$1.22 | \$0.89 | \$1.00 | \$1.44 | \$10.76 | \$110.28 |
| Total Bill | \$286 | \$421 | \$503 | \$637 | \$587 | \$440 | \$2,873 | \$259 | \$152 | \$101 | \$89 | \$91 | \$105 | \$797 | \$3,670 |
| 12 MONTHS ENDED 10/31/2022 | | | | | | | | | | | | | | | |
| Typical Usage - therms | 133 | 249 | 307 | 403 | 367 | 262 | 1,721 | 128 | 56 | 22 | 16 | 18 | 26 | 266 | 1,987 |
| Commercial G-41 | | | | | | | | | | | | | | | |
| Customer Charge | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$342.36 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$342.36 | \$684.72 |
| Delivery Charge: | | | | | | | | | | | | | | | |
| First 100 therms @ | \$0.4711 | \$0.4688 | \$0.4711 | \$0.4688 | \$0.4688 | \$0.4688 | \$281.28 | \$46.88 | \$26.25 | \$10.31 | \$7.50 | \$8.44 | \$12.19 | \$111.57 | \$392.85 |
| Over 100 therms @ | \$0.3165 | \$0.3149 | \$0.3165 | \$0.3149 | \$0.3165 | \$0.3149 | \$353.00 | \$8.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8.82 | \$361.82 |
| Base Delivery Revenue Total | \$114.33 | \$150.86 | \$169.12 | \$199.35 | \$188.02 | \$154.95 | \$976.64 | \$112.76 | \$83.31 | \$67.37 | \$64.56 | \$65.50 | \$69.25 | \$462.75 | \$1,439.39 |
| Seasonal Base Delivery Difference from previous year | | | | | | | -\$5.58 | | | | | | | \$17.52 | \$11.94 |
| Seasonal Percent Change from previous year | | | | | | | -0.6% | | | | | | | 3.9% | 0.8% |
| 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 |
| COG Rates | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.8941 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2675 | |
| Cost of Gas Total | \$251.92 | \$471.63 | \$581.49 | \$763.32 | \$695.13 | \$496.25 | \$3,259.74 | \$151.31 | \$70.92 | \$32.30 | \$23.49 | \$24.19 | \$34.94 | \$337.15 | \$3,596.89 |
| Seasonal COG Difference from previous year | | | | | | | \$1,464.16 | | | | | | | \$0.00 | \$1,464.16 |
| Seasonal Percent Change from previous year | | | | | | | 81.5% | | | | | | | 0.0% | 68.7% |
| LDAC Rates | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | |
| LDAC Total | \$11.68 | \$21.86 | \$26.95 | \$35.38 | \$32.22 | \$23.00 | \$151.09 | \$11.24 | \$4.92 | \$1.93 | \$1.40 | \$1.58 | \$2.28 | \$23.35 | \$174.44 |
| Seasonal LDAC Difference from previous year | | | | | | | \$55.57 | | | | | | | \$8.59 | \$1,464.16 |
| Seasonal Percent Change from previous year | | | | | | | 58.2% | | | | | | | 58.2% | 68.7% |
| Total Bill | \$378 | \$644 | \$778 | \$998 | \$915 | \$674 | \$4,387 | \$275 | \$159 | \$102 | \$89 | \$91 | \$106 | \$823 | \$5,211 |
| Seasonal Total Bill Difference from previous year | | | | | | | \$1,514.16 | | | | | | | \$26.10 | \$1,540.26 |
| Seasonal Percent Change from previous year | | | | | | | 52.7% | | | | | | | 3.3% | 42.0% |
| Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue Surch.) | | | | | | | -0.2% | | | | | | | 2.2% | 0.3% |
| Seasonal Percent Change resulting from COG | | | | | | | 51.0% | | | | | | | 0.0% | 39.9% |
| Seasonal Percent Change resulting from LDAC | | | | | | | 1.9% | | | | | | | 1.1% | 39.9% |

UPDATED SCHEDULE L-2

LIBERTY - KEENE DIVISION
Typical Commercial Bill - Non-Fixed Price Option Program
Forecasted 2021-2022 Winter Period vs. Actual 2020-2021 Winter Period

| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----|---|----------|----------|----------|----------|----------|----------|-------------------|----------|----------|----------|----------|----------|----------|-------------------|------------------|
| 1 | 12 MONTHS ENDED 10/31/2021 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | Winter Nov-Apr | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Summer May-Oct | Total Nov-Oct |
| 2 | Typical Usage - therms | 133 | 249 | 307 | 403 | 367 | 262 | 1,721 | 128 | 56 | 22 | 16 | 18 | 26 | 266 | 1,987 |
| 3 | Commercial G-41 | | | | | | | | | | | | | | | |
| 4 | 10/1/2020-7/31/2021 8/1/2021-Present | | | | | | | | | | | | | | | |
| 5 | Customer Charge \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$57.46 | \$344.76 | \$57.46 | \$57.46 | \$57.46 | \$57.06 | \$57.06 | \$57.06 | \$343.56 | \$688.32 |
| 6 | Delivery Charge: | | | | | | | | | | | | | | | |
| 7 | First 100 therms @ \$0.4711 | \$47.11 | \$47.11 | \$47.11 | \$47.11 | \$47.11 | \$47.11 | \$282.66 | \$9.42 | \$9.42 | \$9.42 | \$7.50 | \$8.44 | \$9.38 | \$53.58 | \$336.24 |
| 8 | Over 100 therms @ \$0.3165 | \$10.44 | \$47.16 | \$65.52 | \$95.90 | \$84.51 | \$51.27 | \$354.80 | \$34.18 | \$11.39 | \$0.63 | \$0.00 | \$0.00 | \$1.89 | \$48.09 | \$402.89 |
| 9 | Base Delivery Revenue Total | \$115.01 | \$151.73 | \$170.09 | \$200.47 | \$189.08 | \$155.84 | \$982.22 | \$101.06 | \$78.27 | \$67.51 | \$64.56 | \$65.50 | \$68.33 | \$445.23 | \$1,427.45 |
| 10 | 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 | | |
| 11 | 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 |
| 12 | COG Rates | \$0.9492 | \$0.9492 | \$0.9686 | \$0.9352 | \$0.6906 | \$0.4408 | \$0.8168 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2675 | |
| 13 | Cost of Gas Total | \$126.24 | \$236.35 | \$297.36 | \$376.89 | \$253.45 | \$115.49 | \$1,405.78 | \$151.31 | \$70.92 | \$32.30 | \$23.49 | \$24.19 | \$34.94 | \$337.15 | \$1,742.93 |
| 14 | LDAC Rates | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | \$0.0555 | -\$7.3520 |
| 15 | LDAC Total | \$7.38 | \$13.82 | \$17.04 | \$22.37 | \$20.37 | \$14.54 | \$95.52 | \$7.10 | \$3.11 | \$1.22 | \$0.89 | \$1.00 | \$1.44 | \$14.76 | \$110.28 |
| 16 | Total Bill | \$249 | \$402 | \$484 | \$600 | \$463 | \$286 | \$2,484 | \$259 | \$152 | \$101 | \$89 | \$91 | \$105 | \$797 | \$3,281 |
| | | | | | | | | | | | | | | | | |
| 17 | 12 MONTHS ENDED 10/31/2022 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | Winter Nov-Apr | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Summer May-Oct | Total Nov-Oct |
| 18 | Typical Usage - therms | 133 | 249 | 307 | 403 | 367 | 262 | 1,721 | 128 | 56 | 22 | 16 | 18 | 26 | 266 | 1,987 |
| 19 | Commercial G-41 | | | | | | | | | | | | | | | |
| 20 | 10/1/2020-7/31/2021 8/1/2021-Present | | | | | | | | | | | | | | | |
| 21 | Customer Charge \$57.46 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$342.36 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$57.06 | \$342.36 | \$684.72 |
| 22 | Delivery Charge: | | | | | | | | | | | | | | | |
| 23 | First 100 therms @ \$0.4711 | \$46.88 | \$46.88 | \$46.88 | \$46.88 | \$46.88 | \$46.88 | \$281.28 | \$46.88 | \$26.25 | \$10.31 | \$7.50 | \$8.44 | \$12.19 | \$111.57 | \$392.85 |
| 24 | Over 100 therms @ \$0.3165 | \$10.39 | \$46.92 | \$65.18 | \$95.41 | \$84.08 | \$51.01 | \$353.00 | \$8.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8.82 | \$361.82 |
| 25 | Base Delivery Revenue Total | \$114.33 | \$150.86 | \$169.12 | \$199.35 | \$188.02 | \$154.95 | \$976.64 | \$112.76 | \$83.31 | \$67.37 | \$64.56 | \$65.50 | \$69.25 | \$462.75 | \$1,439.39 |
| 26 | Seasonal Base Delivery Difference from previous year | | | | | | | -\$5.58 | | | | | | | \$17.52 | \$11.94 |
| 27 | Seasonal Percent Change from previous year | | | | | | | -0.6% | | | | | | | 3.9% | 0.8% |
| 28 | 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 | | |
| 29 | 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 |
| 30 | COG Rates | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.9868 | \$1.1821 | \$1.2665 | \$1.4680 | \$1.4680 | \$1.3440 | \$1.3440 | \$1.2675 | |
| 31 | Cost of Gas Total | \$264.24 | \$494.71 | \$609.95 | \$800.68 | \$729.16 | \$520.54 | \$3,419.28 | \$151.31 | \$70.92 | \$32.30 | \$23.49 | \$24.19 | \$34.94 | \$337.15 | \$3,756.43 |
| 32 | Seasonal COG Difference from previous year | | | | | | | \$2,013.50 | | | | | | | \$0.00 | \$2,013.50 |
| 33 | Seasonal Percent Change from previous year | | | | | | | 143.2% | | | | | | | 0.0% | 115.5% |
| 34 | LDAC Rates | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | \$0.0878 | |
| 35 | LDAC Total | \$11.68 | \$21.86 | \$26.95 | \$35.38 | \$32.22 | \$23.00 | \$151.09 | \$11.24 | \$4.92 | \$1.93 | \$1.40 | \$1.58 | \$2.28 | \$23.35 | \$174.44 |
| 36 | Seasonal LDAC Difference from previous year | | | | | | | \$55.57 | | | | | | | \$8.59 | \$64.16 |
| 37 | Seasonal Percent Change from previous year | | | | | | | 58.2% | | | | | | | 58.2% | 58.2% |
| 38 | Total Bill | \$390 | \$667 | \$806 | \$1,035 | \$949 | \$698 | \$4,547 | \$275 | \$159 | \$102 | \$89 | \$91 | \$106 | \$823 | \$5,370 |
| 39 | Seasonal Total Bill Difference from previous year | | | | | | | \$2,063.49 | | | | | | | \$26.11 | \$2,089.60 |
| 40 | Seasonal Percent Change from previous year | | | | | | | 83.1% | | | | | | | 3.3% | 63.7% |
| 41 | Seasonal Percent Change resulting from Base Rates (incl. Def. Revenue Surch.) | | | | | | | -0.2% | | | | | | | 2.2% | 0.4% |
| 42 | Seasonal Percent Change resulting from COG | | | | | | | 2.2% | | | | | | | 0.0% | 61.4% |
| 43 | Seasonal Percent Change resulting from LDAC | | | | | | | 6.1% | | | | | | | 1.1% | 2.0% |

UPDATED SCHEDULE M

| LIBERTY - KEENE DIVISION | | | | | | | | | |
|--|---|-------------------|--------------------------------|--------------------|-----------------|------------------------------|----------------------|----------------------------------|---------------------------------|
| Historical COG Comparison - FPO vs. Non-FPO Bill | | | | | | | | | |
| Winter Period | FPO Rate | Amount of Premium | Percent Participation (therms) | Actual FPO Volumes | Premium Revenue | Typical Residential FPO bill | Average Non-FPO Rate | Typical Residential Non-FPO bill | Cost/(Savings) to FPO Customers |
| 2020-2021 | \$0.0000 | \$0.56 | #DIV/0! | 0 | \$0 | \$0 | #DIV/0! | #DIV/0! | #DIV/0! |
| 2019-2020 | \$0.9692 | \$0.02 | 7.08% | 74,930 | \$1,499 | \$433 | \$0.9085 | \$406 | \$27 |
| 2018-2019 | \$1.3743 | (\$0.01) | 15.64% | 181,485 | -\$1,071 | \$614 | \$1.4301 | \$639 | (\$25) |
| 2017-2018 | \$1.2408 | \$0.02 | 20.14% | 221,383 | \$4,428 | \$527 | \$1.4053 | \$597 | (\$70) |
| 2016-2017 | \$1.5352 | \$0.02 | 19.32% | 201,959 | \$4,039 | \$863 | \$1.5247 | \$900 | (\$37) |
| 2015-2016 | \$0.8988 | \$0.02 | 24.54% | 224,981 | \$4,500 | \$480 | \$0.6620 | \$354 | \$126 |
| 2014-2015 | \$1.7269 | \$0.02 | 32.16% | 384,297 | \$7,686 | \$929 | \$1.4213 | \$765 | \$164 |
| 2013-2014 | \$1.6985 | \$0.02 | 17.94% | 206,379 | \$4,128 | \$914 | \$2.0092 | \$1,081 | (\$167) |
| 2012-2013 | \$1.5217 | \$0.02 | 20.81% | 207,298 | \$4,146 | \$819 | \$1.5002 | \$807 | \$12 |
| 2011-2012 | \$2.2357 | \$0.02 | 18.21% | 152,560 | \$3,051 | \$1,203 | \$2.1253 | \$1,143 | \$59 |
| 2010-2011 | ----- FPO not offered due to Selkirk terminal embargo ----- | | | | | | | | |
| 2009-2010 | \$1.3402 | \$0.02 | 17.12% | 163,486 | \$3,270 | \$721 | \$1.4900 | \$802 | (\$81) |
| 2008-2009 | \$2.2408 | \$0.02 | 21.08% | 205,970 | \$4,119 | \$1,206 | \$1.7347 | \$933 | \$272 |
| 2007-2008 | \$1.5212 | \$0.02 | 28.01% | 266,419 | \$5,328 | \$818 | \$1.7646 | \$949 | (\$131) |
| 2006-2007 | \$1.4741 | \$0.02 | 21.86% | 206,686 | \$4,134 | \$793 | \$1.5397 | \$828 | (\$35) |
| 2005-2006 | \$1.5260 | \$0.02 | 42.91% | 348,849 | \$6,977 | \$821 | \$1.3742 | \$739 | \$82 |
| 2004-2005 | \$1.2323 | n/a | 39.44% | 340,315 | n/a | \$663 | \$1.2647 | \$680 | (\$17) |
| 2003-2004 | \$0.8877 | n/a | 38.78% | 316,300 | n/a | \$478 | \$1.0325 | \$555 | (\$78) |
| Average | | | | | | \$790 | | \$785 | \$5 |

| | Projected Nov-21 | Projected Dec-21 | Projected Jan-22 | Projected Feb-22 | Projected Mar-22 | Projected Apr-22 | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|-------------|
| CNG PURCHASES | | | | | | | |
| CNG Volumes (Schedule C Filing) | | | | | | | |
| CNG Costs (Schedule C Filing) | | | | | | | |
| Total Cost per Actual CNG Costs (Schedule C Filing) | | | | | | | |
| CNG Cost Per Therm Actual | | | | | | | |
| SPOT PROPANE PURCHASES | | | | | | | |
| Spot Propane Volumes (Schedule C Reconciliation) | 36,274 | 33,429 | 22,674 | 39,469 | 52,978 | 28,406 | 213,230 |
| Total Costs Spot Propane | \$ 73,223 | \$ 67,435 | \$ 45,630 | \$ 77,570 | \$ 97,243 | \$ 48,589 | \$ 409,690 |
| Total Cost Spot Propane | \$ 73,223 | \$ 67,435 | \$ 45,630 | \$ 77,570 | \$ 97,243 | \$ 48,589 | \$ 409,690 |
| Spot Propane Cost Per Therm Actual | \$ 2.0186 | \$ 2.0172 | \$ 2.0124 | \$ 1.9653 | \$ 1.8355 | \$ 1.7105 | |
| CNG Volumes | | | | | | | |
| Price difference CNG vs Spot Propane | | | | | | | |
| Adj. for rounding | | | | | | | \$0.0000 |
| Incremental Costs Propane | | | | | | | (\$37,737) |
| | | | | | | 100% | 1 |
| | | | | | | Allowed Recoverable Savings | \$ (37,737) |

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UPDATED SCHEDULE O

| CNG Incremental Cost/Saving Risk Sharing - 50% Shareholder/Customers | | | | | | |
|--|---------|-------------------|-----------|--------------|-----------|-----------------|
| Incremental CNG Supply Costs - Winter 2019 - Winter 2021 | | | | | | |
| COG Period | Year | Actual / Estimate | Amount | 50% Recovery | Deferred | (Refund)/Charge |
| Winter | 2019-20 | Actuals | \$132,469 | \$66,235 | \$132,533 | \$66,299 |
| Winter | 2020-21 | Actuals | \$44,016 | \$22,008 | \$0 | -\$22,008 |
| Total Costs | | | | | | \$44,291 |

REDACTED
UPDATED SCHEDULE P

LIBERTY - KEENE DIVISION
ACTUAL INCREMENTAL COSTS INC ADJUSTMENT FOR MARKETER BASIS CHARGE DISPUTE CNG VS. SPOT PROPANE Winter 2019-2020
Per Exhibit 12 in 20-152 (Data Request Staff 1-6)

| | Actual Nov-19 | Actual Dec-19 | Actual Jan-20 | Actual Feb-20 | Actual Mar-20 | Actual Apr-20 | |
|--|------------------|------------------|------------------|------------------|------------------|---------------------------|-----------|
| CNG PURCHASES | | | | | | | |
| CNG Volumes (Schedule C Reconciliation excluding Marketer Basis Charge dispute which has since been settled) | | | | | | | |
| CNG Costs (Schedule C Reconciliation excluding Marketer Basis Charge dispute which has since been settled) | | | | | | | |
| Total Cost per Actual CNG Costs (Schedule C Reconciliation excluding Marketer Basis Charge dispute which has since been settled) | | | | | | | |
| CNG Cost Per Therm Actual | | | | | | | |
| SPOT PROPANE PURCHASES | | | | | | | |
| Spot Propane Volumes (Schedule C Reconciliation) | 63,040 | 53,014 | 12,977 | 35,388 | 36,658 | 26,219 | 227,296 |
| Total Costs Spot Propane | \$63,622 | \$52,631 | \$11,473 | \$29,830 | \$22,695 | \$21,080 | \$201,331 |
| Total Cost Spot Propane | \$63,622 | \$52,631 | \$11,473 | \$29,830 | \$22,695 | \$21,080 | \$201,331 |
| Spot Propane Cost Per Therm Actual | \$1.0092 | \$0.9928 | \$0.8841 | \$0.8429 | \$0.6191 | \$0.8040 | |
| CNG Volumes | | | | | | | |
| Price difference CNG vs Spot Propane | | | | | | | |
| Adj. for rounding | | | | | | | \$ - |
| Incremental Costs Propane | \$17,857 | \$22,890 | \$31,169 | \$20,980 | \$22,764 | \$16,809 | \$132,469 |
| | | | | | | Divided by 2 | 2 |
| | | | | | | Allowed Recoverable Costs | \$ 66,235 |

LIBERTY - KEENE DIVISION
INCREMENTAL COSTS CNG VS. SPOT PROPANE WINTER 2020-2021
ACTUALS

| | Actual Nov-20 | Actual Dec-20 | Actual Jan-21 | Actual Feb-21 | Actual Mar-21 | Actual Apr-21 | |
|---|------------------|------------------|------------------|------------------|------------------|---------------------------|-----------|
| CNG PURCHASES | | | | | | | |
| CNG Volumes (Schedule C Reconciliation) | | | | | | | |
| CNG Costs (Schedule C Reconciliation) | | | | | | | |
| Total Cost per Actual CNG Costs (Schedule C Reconciliation) | | | | | | | |
| CNG Cost Per Therm Actual | | | | | | | |
| SPOT PROPANE PURCHASES | | | | | | | |
| Spot Propane Volumes (Schedule C Reconciliation) | 54,965 | 33,171 | 11,820 | 49,650 | 55,586 | 5,890 | 211,082 |
| Total Costs Spot Propane | \$54,990 | \$40,630 | \$17,078 | \$77,800 | \$77,099 | \$8,055 | \$275,651 |
| Total Cost Spot Propane | \$54,990 | \$40,630 | \$17,078 | \$77,800 | \$77,099 | \$8,055 | \$275,651 |
| Spot Propane Cost Per Therm Actual | \$1.0005 | \$1.2249 | \$1.4448 | \$1.5670 | \$1.3870 | \$1.3675 | \$1.3059 |
| CNG Volumes | | | | | | | |
| Price difference CNG vs Spot Propane | | | | | | | |
| Adj. for rounding | | | | | | | |
| Incremental Costs Propane | | | | | | | |
| | | | | | | Divided by 2 | 2 |
| | | | | | | Allowed Recoverable Costs | \$ 22,008 |

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UPDATED APPENDIX 1

MONT BELVIEU PROPANE FUTURES - 10/12/21 CLOSE

MONT BELVIEU LDH PROPANE (OPIS) FUTURES - SETTLEMENTS

TRADE DATE TUESDAY 12 OCT 2021 ▾

FINAL DATA ●

Last Updated 12 Oct 2021 10:32:00 PM CT

| ESTIMATED VOLUME TOTALS 8,998 | | | | | PRIOR DAY OPEN INTEREST T | |
|-------------------------------|---------|---------|---------|---------|---------------------------|---------|
| MONTH | OPEN | HIGH | LOW | LAST | CHANGE | SETTLE |
| OCT 21 | - | - | - | - | -.01345 | 1.45991 |
| NOV 21 | 1.45500 | 1.45500 | 1.45500 | 1.45500 | -.02062 | 1.45188 |
| DEC 21 | - | - | - | - | -.02187 | 1.45063 |
| JAN 22 | - | - | - | - | -.02375 | 1.44625 |
| FEB 22 | - | - | - | - | -.02437 | 1.40313 |
| MAR 22 | - | - | - | - | -.02312 | 1.28438 |
| APR 22 | - | - | - | - | -.02063 | 1.17000 |
| MAY 22 | - | - | - | - | -.01938 | 1.10000 |
| JUN 22 | - | - | - | - | -.01937 | 1.05438 |
| JULY 22 | - | - | - | - | -.01813 | 1.04000 |
| AUG 22 | - | - | - | - | -.01813 | 1.03625 |
| SEP 22 | - | - | - | - | -.01875 | 1.03500 |

UPDATED APPENDIX 2

ENTERPRISE TE PRODUCTS PIPELINE FERC TARIFF 54.44.0 - EFFECTIVE 7/1/21

RATES (In Cents-per-bbl.)

[U] All rates are unchanged.

| ITEM NO. 135 | | Non-Incentive Rates for Propane | |
|---|--|------------------------------------|--|
| | Origin | | |
| Destination | Floreffe Junction (Allegheny Co., PA) | Mont Belvieu (Chambers Co., TX) | Tappan Lake (Harrison Co., OH), Todhunter (Butler Co., OH) & Follansbee (Brooke Co., West Virginia) |
| Coshocton (Coshocton Co., OH) | -- | 739.66 | -- |
| Dexter (Stoddard Co., MO) | -- | 351.45 | -- |
| Du Bois (Clearfield Co., PA) | 397.30 (1)(2) | 821.14 (1) | 397.30 (1) |
| Fontaine (Green Co., AR) | -- | 330.18 | -- |
| | | | |
| Greensburg (Westmoreland Co., PA) | 397.30 (1)(2) | 774.94 (1) | 397.30 (1) |
| Harford Mills (Cortland Co., NY) | 558.24 (1) | 875.81 (1) | 581.18 (1) |
| Lebanon (Boone Co., IN) | -- | 414.48 (4) | -- |
| Oneonta (Otsego Co., NY) | 604.30 | 946.36 (1) | 623.79 (1) |
| | | | |
| Princeton (Gibson Co., IN) | -- | 451.17 | -- |
| Schaefferstown (Lebanon Co., PA) | 585.78 (2) | 885.22 | 578.01 |
| Selkirk (Albany Co., NY) | 655.65 | 1006.24 (1) | 657.36 (1) |
| Seymour (Jackson Co., IN) | -- | 393.85 | -- |
| Sinking Spring (Berks Co., PA) | 585.78 (2) | 885.22 | 578.01 |
| Todhunter Truck Terminal (Butler Co., OH) | -- | 662.77 | -- |
| | | | |
| Twin Oaks(Delaware Co., PA) | 720.92 (2) (3) | -- | 720.92 (3) |
| Watkins Glen (Schuyler Co., NY) | 537.32 (1) | 831.02 (1) | 561.74 (1) |
| West Memphis (Crittenden Co., AR) | -- | 351.45 (4) | -- |
| | | | |
| Monee (Will Co., IL) | | 1490.88 (7) | |

Northern Gas Transport, Inc.
Box 106
Lyndonville, VT 05851-0106
1-800-648-1075
FAX: 802-626-5039

August 10, 2021

To: All Customers

Re: Fuel Surcharge Notice

As of Monday August 9, 2021 the Department of Energy New England average price per gallon of diesel fuel was \$3.262. All deliveries invoiced from Sunday, August 15, 2021 through Saturday, August 21, 2021 will be line item assessed at 11% fuel surcharge. Thank you and should you have any questions, please contact Susan Noyes at 1-800-648-1075 extension 223.

Best Regards,

Bruce Grant
President/Owner

UPDATED APPENDIX 3B

Northern Gas Transport Inc. - Selkirk to Keene

| Gallons | Base Rate | Base Charge | Fuel Surcharge Rate | Fuel Surcharge | Total Charge | Total Rate Per Gallon |
|---------|---------------------|----------------|---------------------------|-------------------|-----------------|--------------------------|
| 9,200 | \$0.0865 | \$795.80 | 1.00% | \$7.96 | \$803.76 | \$0.0874 |
| 9,200 | \$0.0865 | \$795.80 | 2.00% | \$15.92 | \$811.72 | \$0.0882 |
| 9,200 | \$0.0865 | \$795.80 | 2.50% | \$19.90 | \$815.70 | \$0.0887 |
| 9,200 | \$0.0865 | \$795.80 | 3.00% | \$23.87 | \$819.67 | \$0.0891 |
| 9,200 | \$0.0865 | \$795.80 | 3.50% | \$27.85 | \$823.65 | \$0.0895 |
| 9,200 | \$0.0865 | \$795.80 | 4.00% | \$31.83 | \$827.63 | \$0.0900 |
| 9,200 | \$0.0865 | \$795.80 | 4.50% | \$35.81 | \$831.61 | \$0.0904 |
| 9,200 | \$0.0865 | \$795.80 | 5.00% | \$39.79 | \$835.59 | \$0.0908 |
| 9,200 | \$0.0865 | \$795.80 | 5.50% | \$43.77 | \$839.57 | \$0.0913 |
| 9,200 | \$0.0865 | \$795.80 | 6.00% | \$47.75 | \$843.55 | \$0.0917 |
| 9,200 | \$0.0865 | \$795.80 | 6.50% | \$51.73 | \$847.53 | \$0.0921 |
| 9,200 | \$0.0865 | \$795.80 | 7.00% | \$55.71 | \$851.51 | \$0.0926 |
| 9,200 | \$0.0865 | \$795.80 | 7.50% | \$59.69 | \$855.49 | \$0.0930 |
| 9,200 | \$0.0865 | \$795.80 | 8.00% | \$63.66 | \$859.46 | \$0.0934 |
| 9,200 | \$0.0865 | \$795.80 | 8.50% | \$67.64 | \$863.44 | \$0.0939 |
| 9,200 | \$0.0865 | \$795.80 | 9.00% | \$71.62 | \$867.42 | \$0.0943 |
| 9,200 | \$0.0865 | \$795.80 | 9.50% | \$75.60 | \$871.40 | \$0.0947 |
| 9,200 | \$0.0865 | \$795.80 | 10.00% | \$79.58 | \$875.38 | \$0.0952 |
| 9,200 | \$0.0865 | \$795.80 | 10.50% | \$83.56 | \$879.36 | \$0.0956 |
| 9,200 | \$0.0865 | \$795.80 | 11.00% | \$87.54 | \$883.34 | \$0.0960 |
| 9,200 | \$0.0865 | \$795.80 | 11.50% | \$91.52 | \$887.32 | \$0.0964 |
| 9,200 | \$0.0865 | \$795.80 | 12.00% | \$95.50 | \$891.30 | \$0.0969 |
| 9,200 | \$0.0865 | \$795.80 | 12.50% | \$99.48 | \$895.28 | \$0.0973 |
| 9,200 | \$0.0865 | \$795.80 | 13.00% | \$103.45 | \$899.25 | \$0.0977 |
| 9,200 | \$0.0865 | \$795.80 | 13.50% | \$107.43 | \$903.23 | \$0.0982 |
| 9,200 | \$0.0865 | \$795.80 | 14.00% | \$111.41 | \$907.21 | \$0.0986 |
| 9,200 | \$0.0865 | \$795.80 | 14.50% | \$115.39 | \$911.19 | \$0.0990 |
| 9,200 | \$0.0865 | \$795.80 | 15.00% | \$119.37 | \$915.17 | \$0.0995 |
| 9,200 | \$0.0865 | \$795.80 | 15.50% | \$123.35 | \$919.15 | \$0.0999 |
| 9,200 | \$0.0865 | \$795.80 | 16.00% | \$127.33 | \$923.13 | \$0.1003 |
| 9,200 | \$0.0865 | \$795.80 | 16.50% | \$131.31 | \$927.11 | \$0.1008 |
| 9,200 | \$0.0865 | \$795.80 | 17.00% | \$135.29 | \$931.09 | \$0.1012 |
| 9,200 | \$0.0865 | \$795.80 | 17.50% | \$139.27 | \$935.07 | \$0.1016 |
| 9,200 | \$0.0865 | \$795.80 | 18.00% | \$143.24 | \$939.04 | \$0.1021 |
| 9,200 | \$0.0865 | \$795.80 | 18.50% | \$147.22 | \$943.02 | \$0.1025 |
| 9,200 | \$0.0865 | \$795.80 | 19.00% | \$151.20 | \$947.00 | \$0.1029 |
| 9,200 | \$0.0865 | \$795.80 | 19.50% | \$155.18 | \$950.98 | \$0.1034 |
| 9,200 | \$0.0865 | \$795.80 | 20.00% | \$159.16 | \$954.96 | \$0.1038 |
| 9,200 | \$0.0865 | \$795.80 | 20.50% | \$163.14 | \$958.94 | \$0.1042 |
| 9,200 | \$0.0865 | \$795.80 | 21.00% | \$167.12 | \$962.92 | \$0.1047 |
| 9,200 | \$0.0865 | \$795.80 | 21.50% | \$171.10 | \$966.90 | \$0.1051 |
| 9,200 | \$0.0865 | \$795.80 | 22.00% | \$175.08 | \$970.88 | \$0.1055 |
| 9,200 | \$0.0865 | \$795.80 | 22.50% | \$179.06 | \$974.86 | \$0.1060 |
| 9,200 | \$0.0865 | \$795.80 | 23.00% | \$183.03 | \$978.83 | \$0.1064 |
| 9,200 | \$0.0865 | \$795.80 | 23.50% | \$187.01 | \$982.81 | \$0.1068 |
| 9,200 | \$0.0865 | \$795.80 | 24.00% | \$190.99 | \$0.14 | \$0.0000 |
| 9,200 | \$0.0865 | \$795.80 | 24.50% | \$194.97 | \$990.77 | \$0.1077 |
| 9,200 | \$0.0865 | \$795.80 | 25.00% | \$198.95 | \$994.75 | \$0.1081 |
| 9,200 | \$0.0865 | \$795.80 | 25.50% | \$202.93 | \$998.73 | \$0.1086 |
| 9,200 | \$0.0865 | \$795.80 | 26.00% | \$206.91 | \$1,002.71 | \$0.1090 |
| 9,200 | \$0.0865 | \$795.80 | 26.50% | \$210.89 | \$1,006.69 | \$0.1094 |
| 9,200 | \$0.0865 | \$795.80 | 27.00% | \$214.87 | \$1,010.67 | \$0.1099 |
| 9,200 | \$0.0865 | \$795.80 | 27.50% | \$218.85 | \$1,014.65 | \$0.1103 |
| 9,200 | \$0.0865 | \$795.80 | 28.00% | \$222.82 | \$1,018.62 | \$0.1107 |
| 9,200 | \$0.0865 | \$795.80 | 28.50% | \$226.80 | \$1,022.60 | \$0.1112 |
| 9,200 | \$0.0865 | \$795.80 | 29.00% | \$230.78 | \$1,026.58 | \$0.1116 |
| 9,200 | \$0.0865 | \$795.80 | 29.50% | \$234.76 | \$1,030.56 | \$0.1120 |
| 9,200 | \$0.0865 | \$795.80 | 30.00% | \$238.74 | \$1,034.54 | \$0.1125 |
| 9,200 | \$0.0865 | \$795.80 | 30.50% | \$242.72 | \$1,038.52 | \$0.1129 |
| 9,200 | \$0.0865 | \$795.80 | 31.00% | \$246.70 | \$1,042.50 | \$0.1133 |
| 9,200 | \$0.0865 | \$795.80 | 31.50% | \$250.68 | \$1,046.48 | \$0.1137 |
| 9,200 | \$0.0865 | \$795.80 | 32.00% | \$254.66 | \$1,050.46 | \$0.1142 |
| 9,200 | \$0.0865 | \$795.80 | 32.50% | \$258.64 | \$1,054.44 | \$0.1146 |
| 9,200 | \$0.0865 | \$795.80 | 33.00% | \$262.61 | \$1,058.41 | \$0.1150 |
| 9,200 | \$0.0865 | \$795.80 | 33.50% | \$266.59 | \$1,062.39 | \$0.1155 |
| 9,200 | \$0.0865 | \$795.80 | 34.00% | \$270.57 | \$1,066.37 | \$0.1159 |
| 9,200 | \$0.0865 | \$795.80 | 34.50% | \$274.55 | \$1,070.35 | \$0.1163 |
| 9,200 | \$0.0865 | \$795.80 | 35.00% | \$278.53 | \$1,074.33 | \$0.1168 |
| 9,200 | \$0.0865 | \$795.80 | 35.50% | \$282.51 | \$1,078.31 | \$0.1172 |
| 9,200 | \$0.0865 | \$795.80 | 36.00% | \$286.49 | \$1,082.29 | \$0.1176 |
| 9,200 | \$0.0865 | \$795.80 | 36.50% | \$290.47 | \$1,086.27 | \$0.1181 |
| 9,200 | \$0.0865 | \$795.80 | 37.00% | \$294.45 | \$1,090.25 | \$0.1185 |
| 9,200 | \$0.0865 | \$795.80 | 37.50% | \$298.43 | \$1,094.23 | \$0.1189 |
| 9,200 | \$0.0865 | \$795.80 | 38.00% | \$302.40 | \$1,098.20 | \$0.1194 |
| 9,200 | \$0.0865 | \$795.80 | 38.50% | \$306.38 | \$1,102.18 | \$0.1198 |
| 9,200 | \$0.0865 | \$795.80 | 39.00% | \$310.36 | \$1,106.16 | \$0.1202 |
| 9,200 | \$0.0865 | \$795.80 | 39.50% | \$314.34 | \$1,110.14 | \$0.1207 |
| 9,200 | \$0.0865 | \$795.80 | 40.00% | \$318.32 | \$1,114.12 | \$0.1211 |

Summary of Changes to the COG rates from the Original filing to the Updated Filing

| | Non-FPO Rate | Rate Impact | FPO Rate | Rate Impact | GAP Non- FPO Rate | Change | GAP FPO Rate | Change |
|--|------------------|------------------|------------------|-------------|-------------------------|------------------|------------------|-------------|
| Original filing submitted on September 15, 2021 | \$ 1.8741 | | \$ 1.8941 | | \$ 1.0308 | | \$ 1.0418 | |
| Update to Schedule I cells M15-M20 to correct formula. This # was hardcoded and should have been a formula using cell M10. | \$ 1.8668 | \$ (0.0073) | \$ 1.8941 | \$ - | \$ 1.0267 | \$ (0.0041) | \$ 1.0418 | \$ - |
| Updated Pricing 1. Schedule C Pricing. This is formula driven. Updated includes 1. <u>Spot propane</u> 2. <u>PPSP price</u> and 3. <u>CNG pricing</u> (all updated pricing as of 10/12/21). 2. Schedule D Hedging. We only had estimate for September. Column Q was updated with actual price for September. 3. Schedule E Futures. Column C updated as of 10/12/21. 4. Appendix 1 – Mont Belvieu settled prices as of 10/12/21. | \$ 1.9166 | \$ 0.0498 | \$ 1.8941 | \$ - | \$ 1.0541 | \$ 0.0274 | \$ 1.0418 | \$ - |
| Updated Schedule B to include the collection of the projected incremental savings of \$37,737 | \$ 1.9511 | \$ 0.0345 | | | \$ 1.0731 | \$ 0.0190 | | |
| Updated Interest on Schedule B | \$ 1.9868 | \$ 0.0357 | \$ 1.8941 | \$ - | \$ 1.0927 | \$ 0.0196 | \$ 1.0418 | \$ - |
| Hard coded the FPO rate on Tariff Page 97 to match the FPO rate in the original filing. | | | \$ 1.8941 | \$ - | | | \$ 1.0418 | \$ - |
| Updated filing submitted on October 18, 2021 | \$ 1.9868 | \$ 0.1127 | \$ 1.8941 | \$ - | \$ 1.0927 | \$ 0.0619 | \$ 1.0418 | \$ - |
| Total Rate Change | \$ 0.1127 | \$ 0.1127 | \$ - | \$ - | \$ 0.0619 | \$ 0.0619 | \$ - | \$ - |

In addition to the above changes to the COG rates, the following changes were made to the LDAC rates to reflect the changes to the LDAC rates to be included in the October 19, 2021, updated filing in Docket No. DG 21-130, EnergyNorth's COG/LDAC proceeding:

| | Residential LDAC | Commercial/ Industrial LDAC |
|------------------------------------|---------------------|-----------------------------------|
| Original Filing September 15, 2021 | \$ 0.1733 | \$ 0.0860 |
| Updated Filing October 18, 2021 | \$ 0.1444 | \$ 0.0878 |
| Total LDAC Change | \$ (0.0289) | \$ 0.0018 |

While the changes to the LDAC are not at issue in this proceeding, they do impact the following Tariff Pages/Schedules:

Tariff Page 88
Bill Impact Schedules K-1, K-2, L-1, and L-2