

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

Docket No. DG 20-105

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Distribution Service Rate Case

DIRECT TESTIMONY

OF

CATHERINE A. McNAMARA,

ERICA L. MENARD,

ROBERT A. MOSTONE,

AND

BRADFORD R. MARX

April 8, 2022



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1 **I. INTRODUCTION AND BACKGROUND**

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

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

6 (EM) My name is Erica L. Menard. My business address is 15 Buttrick Road,
7 Londonderry, New Hampshire. My title is Director, Rates and Regulatory Affairs.

8 (RM) My name is Robert A. Mostone. My business address is 130 Elm Street,
9 Manchester, New Hampshire. My position is the Director of Gas Operations.

10 (BM) My name is Bradford R. Marx. My business address is 130 Elm Street,
11 Manchester, New Hampshire. My position is the Manager of Gas Engineering.

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

13 A. We are employed by Liberty Utilities Service Corp. (“LUSC”), which provides services
14 to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (“Liberty,”
15 “EnergyNorth,” or the “Company”).

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

17 A. We are testifying on behalf of the Company.

1 **Q. Please describe your educational background, and your business and professional**
2 **experience.**

3 A. (CM) I graduated from the University of Massachusetts, Boston, in 1993 with a Bachelor
4 of Science in Management with a concentration in Accounting. In November 2017, I
5 joined LUSC as an Analyst in Rates and Regulatory Affairs. Prior to my employment at
6 LUSC, I was employed by Eversource as a Senior Analyst in the Investment Planning
7 group from 2015 to 2017. From 2008 to 2015, I was a Supervisor in the Plant
8 Accounting department. Prior to my position in Plant Accounting, I was a Financial
9 Analyst/General Ledger System Administrator within the Accounting group from 2000 to
10 2008.

11 (EM) I joined LUSC in March 2022. Prior to joining LUSC, I held various positions at
12 Eversource Energy from 2003 to 2022. Most recently, I was the Manager of Revenue
13 Requirements for New Hampshire responsible for the rate and regulatory filings
14 presented to this Commission. I also held various positions at Eversource responsible for
15 financial planning and analysis of operational and capital expenditures, business planning
16 functions, sales forecasting, and performance management. Prior to my employment at
17 Eversource, I was employed by ICF Consulting in Fairfax, Virginia, from 1997 to 2003
18 with responsibilities for implementing load profiling and load settlement software for
19 various utilities worldwide. I hold a Bachelor of Arts in Economics and Business
20 Administration from the University of Maine and a Master of Business Administration
21 from the University of New Hampshire.

1 (RM) I am a seasoned professional with more than 35 years of field experience with a
2 solid understanding of Gas Field Operations and Construction & Maintenance. In July
3 2018, I assumed my current position of Director of Gas Operations where my
4 responsibilities include managerial oversight of all gas operations and construction
5 processes. In 2014, I assumed the position of CMS Manager, Gas Operations for
6 EnergyNorth. My responsibilities included business planning strategies and operations
7 for CMS divisions and managing over 50 employees across three gas divisions. From
8 2012 to 2014, I was the CMS Supervisor, Gas Operations, selected as the lead to
9 transition the Company and employees through new system implementations by
10 managing all aspects of the project. From 1992 through 2013, I worked for Colonial Gas
11 Company, Eastern Enterprises, Keyspan, and National Grid in various supervisory roles.
12 I have numerous certificates and licenses in the gas industry and years of leadership
13 training and development over my 35-year career.

14 (BM) I received a Bachelor of Science degree in Mechanical Engineering from
15 Worcester Polytechnic Institute in 2012 and followed up with a Master of Science
16 degree in Mechanical Engineering in 2013 also from WPI. I have attended the
17 Appalachian Gas Measurement Short Course, the NGA Gas Operations School, and
18 several in-person formal training classes provided by the Gas Technical Institute. I
19 passed the Fundamentals of Engineering Exam in 2013 and was promoted from Engineer
20 III to Manager of Gas Engineering in October 2021.

1 **Q. Have you previously testified in regulatory proceedings before the New Hampshire**
2 **Public Utilities Commission (the “Commission”)?**

3 A. (CM) Yes, I have.

4 (EM) Yes, I have.

5 (RM) Yes, I have.

6 (BM) No, I have not yet testified before the Commission.

7 **II. PURPOSE OF TESTIMONY**

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

9 A. The purpose of our testimony is to request an increase in distribution rates, to be effective
10 August 1, 2022, as approved in Order No. 26,505 (July 30, 2021) in Docket No. DG 20-
11 105. This is the second approved step increase described in the Settlement Agreement
12 and pertains to certain projects placed in service during the calendar year 2021. See
13 Settlement Agreement, Exhibit 49 (“Settlement Agreement”), at Bates 009 and 015

14 **III. CAPITAL PROJECTS**

15 **Q. Please explain each project for which the Company seeks to commence cost**
16 **recovery in this second step increase, as provided for in the Settlement Agreement.**

17 A. The Company seeks approval to commence cost recovery for each of the capital projects
18 discussed below that were placed in service during 2021. The breakdown of budget and
19 spending by year is provided on page 1 of each of Attachments 2 through 20.

1 **Q. Before discussing the details of each project, please explain why the proposed**
2 **requests for cost recovery for each project may differ from the figures in the**
3 **respective project close out forms.**

4 A. Project close out forms are completed on an annual basis and address only the spending
5 for that project for that calendar year. Therefore, when a project incurs costs during more
6 than one calendar year, its costs will be reflected in more than one project close out form.

7 This annual process occurs because all ongoing projects receive a new project number
8 each year, using the Company's established naming convention. For example, a project
9 opened in 2020 and named "8840¹-20xx XYZ Main Replacement" will receive a new
10 project number in 2021 of "8840-21xx XYZ Main Replacement" for that same mains
11 replacement project. Each year the Company will prepare a project close out form for
12 every open project number that addresses all costs incurred during that calendar year until
13 a project is completed and put into service. Then, when calculating the full cost of a
14 project to support a request for recovery, the Company will draw from all the applicable
15 annual close out forms.

16 Therefore, the total amount reflected in a single year's project close out form may not
17 match the amount for which the Company ultimately seeks recovery.

18 "Blanket" projects follow the same logic. A blanket project number is used for a task
19 that the Company routinely performs every year, such as Meter Replacements. Rather
20 than having a separate project number for every meter replacement (there are often

¹ The "8840" prefix identifies the project as a Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty matter within the Company's accounting system. "8843" indicates a Liberty Keene Division matter.

1 hundreds), there is a Meter Replacements Blanket project number to cover all such jobs,
2 and each specific job within that blanket will be issued a “work order” number, the costs
3 for which will roll up into the overall Meter Replacement Blanket project number.

4 Some of the specific tasks, or “work orders” in the Company’s vernacular, are not
5 completed and placed into service in a single calendar year. Those work orders will incur
6 costs during their first calendar year, but since they are not complete and placed into
7 service during that first calendar year, they will incur additional costs in subsequent
8 calendar years. The spending for that specific work order will thus be reflected in the
9 appropriate blanket project’s close out forms for each calendar year during which the
10 specific work order incurred costs.

11 Similar to the mains replacement project example above, when a multi-year work order
12 operating under a blanket project number is placed into service, its costs are summed
13 from each of the applicable blanket project’s annual close out forms, and that total is the
14 amount for which the Company will seek recovery.

15 **Q. Attachment 1, page 1, has a column titled Total Spend. Please explain what is**
16 **populated in this column.**

17 A. As noted above, not all work orders taken out under project numbers go into service in
18 that same year they are started. In this proceeding, the Company is seeking cost recovery
19 for capital projects that went into service in 2021 under the listed project numbers in
20 Attachment 1, page 1, as well as Keene CNG Phase I expansion costs that went into
21 service in 2019 subject to the risk sharing mechanism as specified in Section 7.2 of the

1 Settlement Agreement. Some of these project numbers have actual spending of less than
2 the budget amounts provided in the description of each project below and on page 1 of
3 each project's backup documentation, Attachments 2 through 20. Those projects
4 incurred costs under work orders that started in prior years but did not go into service
5 until 2021. The spending for those prior years was captured in the business cases, change
6 order forms if necessary, and prior-year project close-out forms. Any spending for those
7 work orders in 2021 is captured in the 2021 business cases, change order forms if
8 necessary, and project close out forms.

9 **Q. Please explain blanket projects.**

10 A. As discussed above, blanket projects are those "projects" that have numerous "work
11 orders" taken out for smaller jobs, sometimes hundreds of them. For example, these
12 charges come from municipal requests for jobs such as relocating gas infrastructure for
13 city or state road construction (8840-2223 Main Replacement City/State Construction)
14 and repairing leaking clusters of valves (8840-2210 Leak Repairs) that are unknown until
15 the request arrives at the Company or the valve clusters begin to leak. Each year the
16 Company looks at spending from previous years to determine an appropriate spending
17 amount, or budget, for these blankets. For example, the 2020 budget for the Leak Repair
18 Blanket was \$1,000,000, but due to a higher volume of leaks than expected, the actual
19 amount spent came to \$2,059,770. In 2021, the Leak repair budget was increased to
20 \$1,750,000, but the actual cost was only \$1,423,499, as there were fewer leaks than
21 anticipated. These are difficult budgets to set due to the unknown quantity and cost of
22 those requests when the budget is created and approved. Also, the Company does not

1 have the option to defer these requests due to their nature, as we may do with other types
2 of work orders such as replacing indoor 60 PSIG meter sets (K Meter Replacement
3 Program).

4 **Q. Are there projects in this filing that were substituted for projects listed in the**
5 **Settlement Agreement?**

6 A. Yes. Although Appendix 2, page 1 of the Settlement Agreement listed the projects to be
7 recovered through this filing, it also provided flexibility to substitute projects with the
8 following limitations:

9 The projects and programs that may be included in this step are identified
10 in the listing attached as Appendix 2, including Keene CNG Phase 1 costs
11 as further described in Section 7.2. The Settling Parties agree that the
12 Company may substitute other similar non-growth projects prior to the
13 commencement of the review period if projects identified in Appendix 2 are
14 not deployed.

15 Settlement Agreement at Section 5.1(b)iii.

16 Appendix 2 to the Settlement Agreement lists LPP-City/State as a project with a budget
17 of \$23,050,010. This project is a general category covering five projects: 8840-2011
18 Main Replacement LPP – Restoration, 8840-2111 Main Replacement LPP, 8840-2113
19 Main Replacement Fitting LPP, 8840-2123 Main Replacement City/State Construction,
20 and 8840-2125 Service Replacement Fitting City/State Construction. The LPP-City/State
21 combined projects were under budget by \$3.9 million. The Dresser Coupling
22 Replacement project with a budget of \$0.5 million listed in Appendix 2 to the Settlement
23 Agreement is not part of this filing. The Company has added other projects as the

1 spending on the allowed projects was less than planned in 2021. The added projects are
2 not growth projects.

3 During the capital monthly review process, the costs of projects each month is reviewed.
4 Throughout the year, as project spending fluctuates, the team recalibrates as available
5 between projects. Reduced growth and supply chain issues freed up capital funding for
6 other projects.

7 The Company substituted \$5.2 million of investment in other projects as replacement for
8 the Dresser project identified above and the underspending in the LPP-City/State
9 projects. The list of projects added is shown in the table below.

Replacement Project	Actual 2021 In Service Amount
Nashua Paving	\$531,719
Meter Protection Program	\$484,378
Cathodic Protection Program	\$511,291
Replacement Services Random	\$605,038
Purchase Misc Capital Equipment and Tools	\$247,679
IT	\$351,408
Transportation	\$970,393
Meters	\$1,541,057
Total	\$5,242,963

1 **Q. Please describe the projects for which the Company seeks recovery in this second**
2 **step adjustment.**

3 A. Following are the nineteen projects for which the Company seeks to commence cost
4 recovery on August 1, 2022:

5 **1. 8840-2011 Main Replacement LPP-Restoration Attachment 2**

6 This project blanket covers restoration paving for main replacement jobs completed by
7 EnergyNorth late in the 2020 construction season, too late for final restoration of the jobs
8 to be performed by the end of 2020, therefore the work was completed in 2021. This
9 restoration is done by approved contractors in conjunction with city timing and permit
10 conditions.

11 The budgeted cost for this project was \$4,069,903 and the actual cost was \$2,860,902.

12 The budgeted amount was based on historical trends. In 2020, due in part to COVID-19
13 related challenges and restrictions, the volume of construction work completed was less
14 than anticipated, resulting in less paving needing to be completed from 2020 construction
15 in the 2021 season.

16 Also, for several jobs in the City of Nashua which had been included in the original
17 budget for this project, EnergyNorth provided a contribution to the City towards the final
18 restoration of the entire street from curb to curb. These contributions were charged to the
19 2020 budget and resulted in a net savings for the Company, enabling a city paving
20 contractor to cover EnergyNorth's restoration via curb-to-curb paving of these streets
21 instead of the Company using a contractor to restore the gas trenches and patches only.

1 **2. 8840-2024 Nashua Paving Attachment 3**

2 This project blanket was created to allow the resurfacing of the Company's property at 38
3 Bridge Street in Nashua. This property contains natural gas regulation and propane
4 production infrastructure utilized for the local gas system and is the reporting location for
5 many EnergyNorth employees. The prior condition of the yard featured broken asphalt
6 and incorrect pitching. For this paving restoration project, all the existing pavement
7 throughout the yard was to be removed. An environmental cap was installed over the
8 contaminated section of land on the property, which had been mandated by the New
9 Hampshire Department of Environmental Services (NHDES). The yard received fresh
10 pavement, which expanded into previously unpaved areas and included paving over the
11 environmental cap to address NHDES requirements.

12 The budgeted cost for this project was \$760,000 and the actual cost was \$550,728. The
13 overall costs for the blanket project came in under budget because certain planned jobs
14 were not completed in 2021 and will extend into 2022.

15 **3. 8840-2102 Meter Protection Program Attachment 4**

16 This project blanket covers the protection of customer meter sets, including both
17 residential and commercial customers. The primary driver for the protection programs is
18 to preserve customer meters sets that are at risk of being hit by vehicles, which can lead
19 to equipment damage and potentially hazardous leaks.

20 The budgeted cost for this project was \$500,000. Due to underruns on other projects
21 within the Company's capital program, there was funding available to complete

1 additional meter protection work in 2021. A change order was approved and issued to
2 increase this project's budget to \$700,000, and the actual amount spent was \$642,535.

3 **4. 8840-2103 Cathodic Protection Program Attachment 5**

4 The Cathodic Protection Program blanket provides funding necessary to complete capital
5 projects required to maintain and operate the cathodic protection system in accordance
6 with federal regulations, 42 C.F.R. Part 192, Subpart I, Requirements for Corrosion
7 Control. Capital projects included new and replacement test stations, new and
8 replacement rectifiers, the installation of bond wires, recoating of pipes, the installation
9 of insulators, and other capital work required to maintain the cathodic protection system.

10 The budgeted cost for this project was \$500,000. Due to underruns on other projects
11 within the Company's capital program, there was funding available to complete
12 additional cathodic protection work in 2021. A change order was approved and issued to
13 increase this project's budget to \$650,000, and the actual amount spent was \$552,162.

14 **5. 8840-2105 Replacement Services Random Attachment 6**

15 This project blanket covers services that are candidates for replacement due to leak
16 history that are not covered under other project blankets such as bare or unprotected steel
17 services with documented leaks.

18 The budgeted cost for this project was \$550,000. Due to underruns on other projects
19 within the Company's capital program, there was funding available to complete
20 additional random service replacements in 2021. A change order was approved and

1 issued to increase this project blanket's budget to \$700,000 and the actual amount spent
2 was \$645,720.

3 **6. 8840-2110 Leak Repairs Attachment 7**

4 The project blanket addresses leaks at clusters of main line valves when they arise. The
5 primary driver of this project is to extend asset life by repairing gas leaks allowed under
6 the capital policy.

7 The budgeted cost for this project was \$1,750,000 and the actual cost was \$1,423,499.

8 **7. 8840-2111 Main Replacement LPP Attachment 8**

9 The scope of work of this project is prioritized replacement of cast iron and bare steel gas
10 mains and services in the Company's pipeline system. The gas main and service leak
11 prone pipe ("LPP") program replaces aging gas infrastructure before safety issues arise.
12 To accomplish these safety improvements on an ongoing multi-year basis, the Company
13 continually assesses asset conditions and defects within its pipeline system. The program
14 for 2021 included prioritized replacement of cast iron and unprotected bare steel piping
15 by executing approximately 22 construction jobs to replace 3.6 miles of gas main.

16 The budgeted cost for this project was \$8,601,098 and the actual cost was \$7,802,897.

17 Several jobs that traditionally would have been included in the leak prone pipe program
18 were covered by the City/State Construction program, which was utilized in 2021 to
19 capture some of the leak prone pipe replacement that was planned on streets which the
20 cities or towns re-paved.

1 **8. 8840-2113 Main Replacement Fitting LPP Attachment 9**

2 This project blanket covers the replacement of metering equipment associated with the
3 replacement of mains and services under the Main Replacement LPP program. This
4 project includes the remediation of significant defects discovered as part of the LPP
5 program, as well as the replacement of meters and risers.

6 The budgeted cost for this project was \$740,501 and the actual cost was \$604,856.

7 **9. 8840-2114 K Meter Replacement Program Attachment 10**

8 This project aims to remove ‘K meters’ from the natural gas system. K meters are 60 PSI
9 service meter sets installed indoors. This project will replace such indoor meters with
10 new outdoor meter sets, removing the risk of having metering and regulating equipment
11 indoors.

12 The budgeted cost for this project was \$350,000. Due to underruns on other projects
13 within the Company’s capital program, there was funding available to complete
14 additional K meter replacements in 2021. A change order was approved and issued to
15 increase this project’s budget to \$500,000 and the actual amount spent was \$425,146.

16 **10. 8840-2115 Aldyl-A Replacement Program Attachment 11**

17 Aldyl-A is a brand name polyethylene plastic pipe material installed prior to the year
18 1989. The procurement of Aldyl-A material ceased in 1986 and its shelf life was less
19 than 3 years. As documented in the Department of Transportation, Pipeline and
20 Hazardous Materials Safety Administration, advisory bulletin ADB-99-02, entitled
21 “Potential Failures Due to Brittle-Like Cracking of Older Plastic Pipe in Natural Gas

1 Distribution Systems,” Aldyl-A pipe installed between the 1960s and early 1980s is
2 subject to premature cracking due to its composition. Aldyl-A is also commonly known
3 to fail at joints due to poor construction practices which include improper surface heating
4 temperatures and interfacial pressures. The Company has a quantity of Aldyl-A piping in
5 its system that should be replaced

6 The budgeted cost for this project was \$200,000 and the actual cost was \$154,440. The
7 first job selected for the project blanket cost \$154,440 to complete which did not leave
8 sufficient funding for another Aldyl-A replacement job to be included under this blanket
9 in 2021.

10 **11. 8840-2116 Main Replacement Reactive Attachment 12**

11 The Main Replacement reactive blanket provides for the replacement of gas mains and
12 services during urgent or emergency situations which fall outside of the normal scope of
13 integrity, reinforcement, reliability, and public works blankets.

14 The budgeted cost for this project was \$600,000 and the actual cost was \$362,781. The
15 amount spent was enough to cover the amount of reactive main replacement in 2021.

16 **12. 8840-2118 Purchase Misc Capital Equipment & Tools Attachment 13**

17 This project blanket covers equipment and tools purchased for non-infrastructure
18 projects. The Gas Operations department identified individual equipment and tools
19 needs. From these needs, designated purchases were approved and capitalized following
20 the Company’s policies. The project funds standard replenishment and improvement of

1 equipment and tools. These purchases ultimately support safe and productive working
2 environments.

3 The budgeted cost for this project was \$200,000 and the actual cost was \$518,400. Due
4 to underruns on other projects within the Company's capital program, there was funding
5 available to complete additional to purchase more equipment. The Company had the
6 opportunity to purchase the MT Desson Polystop for 6-inch and 8-inch main. This
7 purchase provides the ability to observe gauge gas main pressure through the equipment
8 and utilize a bypass through the equipment, which results in fewer fittings required to be
9 installed on the main, no blowdown operations, and a smaller excavation size. Also
10 purchased in 2021 were Detecto Pak (DP/IR) gas detection units to replace older
11 technology FI Units that were over twenty years old and no longer supported. These
12 units provide a newer and safer way for field employees to investigate potential gas leaks
13 from a safe distance. A change order was approved and issued to increase this project's
14 budget to \$519,000 and the actual amount spent was \$518,400.

15 **13. 8840-2123 Main Replacement City/State Construction Attachment 14**

16 This project blanket is for main and service replacement city/state construction.
17 City/State construction related work responds to third-party construction activity which
18 threatens the integrity of the Company's natural gas facilities. Typical third-party
19 construction that impacts those facilities includes new water, sewer, and drainage
20 infrastructure, street reconstruction, road realignment, and/or bridge replacement. If the
21 Company does not replace or relocate mains that are impacted by third-party work, this
22 puts the integrity of the Company's gas facilities in jeopardy and may also harm the

1 relationship between the Company and local municipalities. Working with the
2 municipalities also affords us the benefit of shared restoration costs which are our single
3 largest expense on such projects.

4 The budgeted cost for this project was \$4,654,819 and the actual cost was \$8,087,355.

5 The additional spending was necessary due to the increased pace of direct conflicts
6 needing to be addressed which were not known at the time the budget was set. The
7 location and scope of work for such projects are increasing the cost to complete the
8 required main replacements and relocations. Some of this incremental cost involves the
9 replacement of leak prone pipe. Since the initial 2021 work plan was first developed, the
10 cities and towns have shared more plans with the Company showing direct impacts to our
11 facilities, thus adding more work to the City/State plan.

12 **14. 8840-2125 Service Replacement Fitting City/State Construction Attachment**

13 **15**

14 This project blanket provided for the replacement of metering equipment associated with
15 the replacement of mains and services under the City/State Construction program. This
16 project includes the remediation of significant defects discovered as part of the City/State
17 Construction program, as well as the replacement of meters and risers.

18 The budgeted cost for this project was \$303,000 and the actual cost was \$559,721. The
19 additional spending was necessary due to the increased pace of direct conflicts needing to
20 be addressed as described above in the blanket description for 8840-2123 Main
21 Replacement City/State Construction.

1 **15. 8840-2131 Gas System Planning & Reliability Attachment 16**

2 The system reliability blanket includes projects that provide operational benefits to our
3 customers by improving and providing better systems pressure to areas identified based
4 on SCADA system data and hydraulic analysis as having poor pressure during cold
5 weather conditions. It also includes strategic main connections designed to allow for low
6 to high-pressure conversion projects to occur under the LPP program. This reflects
7 planned work to correct known deficiencies in the distribution system.

8 The budgeted cost for this project was \$2,900,000 and the actual cost was \$1,850,451.
9 Originally budgeted within this blanket was a job to extend new 8-inch plastic main on
10 Daniel Webster Highway in Nashua, estimated to cost approx. \$1,000,000. An
11 alternative option was presented via adjacent development, and the alternative option will
12 result in significant construction cost savings. As a result, this job was deferred to 2022.
13 This decision was made too late in the 2021 construction season to add another job under
14 the project blanket to replace the proposed Daniel Webster Highway job.

15 **16. 8840-2138 IT Attachment 17**

16 This project blanket covers Integrated Technology-related upgrades and improvements
17 across the Company's information management systems. The costs associated with five
18 IT projects were allocated to EnergyNorth in 2021:

- 19 • The software previously used for document management, Fortis 2.5, was
20 no longer being supported by the vendor, making it necessary to upgrade
21 to Docuware 7.1. The document management system is used primarily by

1 Engineering, Legal, and Customer Service. The total cost for this upgrade
2 was \$98,695.

- 3 • The procurement department was relocated to a new, leased location at 7
4 Delta Drive in Londonderry. The location was formerly an office space
5 and material warehouse. IT infrastructure for the five to six full-time
6 employees located at that facility needed to be configured, including a
7 security system and badge readers. The total cost for installation of this IT
8 infrastructure at the new location was \$35,610.
- 9 • The Company implemented a new integrated HR system, SAP
10 SuccessFactors, for recruiting onboarding, and employee master data.
11 SAP Success Factors is considered a market leader in human capital
12 management technology. The total cost for this upgrade was \$287,893.
- 13 • The Company implemented a new “Procure to Pay” (P2P) cloud-based
14 technology platform. The P2P application is a self-service and integrated
15 requisition platform featuring mobile approval, auto purchasing, and
16 receiving and invoicing solutions. The total cost for this upgrade was
17 \$178,839.
- 18 • The Company upgraded its Payment Processing to deliver the foundation
19 for a single payment processing platform for the enterprise. This will
20 allow the Company to provide a positive and consistent payment
21 experience and enable payments to be processed efficiently, accurately,
22 and securely. The total cost for this upgrade was \$401,305.

23 **17. 8840-2190 Transportation Attachment 18**

24 The project blanket covers the annual purchases of vehicles. A review and assessment of
25 the fleet is performed in conjunction with operations to determine any additional fleet

1 requirements and replacements based on the current condition (mileage and age) of the
2 fleet as determined in the corporate fleet policy. To support the requirement to construct
3 and maintain the gas distribution assets in the territory, there is a requirement for crews
4 and employees to use trucks and cars to perform the work. The project funds the
5 purchase of new and replacement vehicles required to support these operations.

6 The budgeted cost for this project was \$2,013,000 and the actual cost was \$1,142,619.
7 The Company experienced challenges with respect to availability of vehicles and was
8 unable to purchase all of the originally planned fleet vehicles in 2021.

9 **18. 8840-2191 Meters Attachment 19**

10 This project represents the annual purchase of natural gas meters and Automated Meter
11 Reading (AMR) devices. The Company has an obligation under Puc 505.04 to randomly
12 select meter accounts and perform tests on the accuracy of the meters. In addition to this
13 process, the Company targets gas meters older than 30 years for retirement and
14 replacement in an effort to remain within the tolerance in the pick for test program. This
15 project also funds any new meters required as a result of sales growth that occurs during
16 the year.

17 The budgeted cost for this project was \$1,150,000. Due to underruns on other projects
18 within the Company's capital program, there was funding available to purchase
19 additional meters. It was anticipated that there would be longer lead times on meters in
20 the following months, so it was advantageous to purchase additional meters in 2021. A

1 change order was approved and issued to increase this project's budget to \$1,500,000 and
2 the actual amount spent was \$1,401,384.

3 **19. Keene CNG Expansion Attachment 20**

4 This project blanket included three work orders related to the temporary CNG facility in
5 Keene and supported the 2018 capital investment required to gas up the newly installed
6 line on Production Avenue and convert Monadnock Marketplace from propane air to
7 natural gas. The process included shutting down service, removing the propane air,
8 pressure testing the line to 90 psig and then introducing the natural gas into the existing
9 pipeline. Customers were converted under a separate job number. 1) Work order 18301
10 captured all work associated with the temporary CNG site at Production Avenue and
11 included design and permitting as well as labor and materials to convert pipeline from
12 propane air to natural gas. The total cost for this work was \$455,725. 2) Work order
13 18303 captured all labor and materials associated with pipe, valve, meter set, EFV, and
14 purge points installation. Total costs for this work was \$11,707, and 3) Work order
15 18304 captured all labor and materials associated with conversion of customer
16 appliances. The total cost for this work was \$116,364. In addition, there was \$75,000 for
17 original setup charges. In total, the amount that was deferred for recovery in this second
18 step was \$659,613.

19 **IV. DOCUMENTATION**

20 **Q. What projects are included in this Step?**

21 A. A list of the projects placed in service in 2021, excluding new business/growth-related
22 projects, is provided in Attachment 1. In addition, the Keene CNG Expansion Phase I

1 project cost is included in the list of projects as this amount was deferred for recovery
2 until the second step adjustment.

3 **Q. Has the Company provided supporting documentation for the projects described**
4 **above?**

5 A. Yes. In accordance with Section 5.2 of the Settlement Agreement, the Company has
6 provided documentation for each project in Attachments 2 through 20 consisting of
7 business cases, change order forms, project close out forms, and a breakdown by cost
8 element of each project's cost as described below.

9 1. Attachment 2: 8840-2011 – Main Replacement LPP-Restoration

- 10 a. Capital Expenditure Form
- 11 b. Change Order – N/A
- 12 c. Project Close Out Form

13 2. Attachment 3: 8840-2024 – Nashua Paving

- 14 a. Business Case
- 15 b. Change Order – N/A
- 16 c. Project Close Out Form – N/A

17 3. Attachment 4: 8840-2102 – Meter Protection Program

- 18 a. Capital Expenditure Form
- 19 b. Change Order
- 20 c. Project Close Out Form

21 4. Attachment 5: 8840-2103 – Cathodic Protection Program

- 22 a. Capital Expenditure Form
- 23 b. Change Order
- 24 c. Project Close Out Form

25 5. Attachment 6: 8840-2105 – Replacement Services Random

- 26 a. Capital Expenditure Form
- 27 b. Change Order
- 28 c. Project Close Out Form

6. Attachment 7: 8840-2110 – Leak Repairs

- a. Capital Expenditure Form
- b. Change Order – N/A
- c. Project Close Out Form

7. Attachment 8: 8840-2111 – Main Replacement LPP

- a. Capital Expenditure Form
- b. Change Order – N/A
- c. Project Close Out Form

8. Attachment 9: 8840-2113 – Main Replacement Fitting LPP

- a. Business Case
- b. Capital Expenditure Form
- c. Change Order – N/A
- d. Project Close Out Form

9. Attachment 10: 8840-2114 – K Meter Replacement Program

- a. Capital Expenditure Form
- b. Change Order
- c. Project Close Out Form

10. Attachment 11: 8840-2115 – Aldyl-A Replacement Program

- a. Capital Expenditure Form
- b. Change Order – N/A
- c. Project Close Out Form

11. Attachment 12: 8840-2116 – Main Replacement Reactive

- a. Business Case
- b. Capital Expenditure Form
- c. Change Order – N/A
- Project Close Out Form – N/A

12. Attachment 13: 8840-2118 – Purchase Miscellaneous Capital Equipment and Tools

- a. Business Case
- b. Capital Expenditure Form
- c. Change Order
 - i. Change Order # 1

- ii. Change Order # 2
- d. Project Close Out Form

13. Attachment 14: 8840-2123 – Main Replacement City/State Construction

- a. Capital Expenditure Form
- b. Change Order
- c. Project Close Out Form

14. Attachment 15: 8840-2125 – Service Replacement Fitting City/State Construction

- a. Capital Expenditure Form
- b. Change Order
- c. Project Close Out Form

15. Attachment 16: 8840-2131 – Gas System Planning and Reliability

- a. Business Case
- b. Capital Expenditure Form
- c. Change Order – N/A
- d. Project Close Out Form

16. Attachment 17: 8840-2138 – IT

- a. Business Case
- b. Capital Expenditure Form
- c. Change Order – N/A
- d. Project Close Out Form – N/A

17. Attachment 18: 8840-2190 – Transportation

- a. Business Case
- b. Capital Expenditure Form
- c. Change Order – N/A
- d. Project Close Out Form

18. Attachment 19: 8840-2191 – Meters

- a. Business Case
- b. Capital Expenditure Form
- c. Change Orders
 - i. Change Order # 1
 - ii. Change Order # 2
- d. Project Close Out Form

1 19. Attachment 20: 8843-1819 - Keene CNG Expansion Phase I

- 2 a. Business Case
3 b. Capital Expenditure Form
4 c. Change Order - N/A
5 d. Project Closeout Form – N/A

6 **V. REVENUE REQUIREMENT**

7 **Q. Please explain the inputs used to determine the revenue requirement necessary to**
8 **recover the costs of the above projects.**

9 A. The investments and capital structure included in this step adjustment are those that were
10 in service by December 31, 2021, and included in the Settlement Agreement in this
11 docket, as described above. Attachment 21 contains the revenue requirement calculation
12 for the plant placed in service in 2021. The revenue requirement includes the return of
13 and on the \$28.2 million of investments made in 2021. Using the approved cost of
14 capital structure and the pre-tax weighted average cost of capital of 8.75 percent, the
15 return on rate base is \$2,385,200 as shown in Attachment 21, line 31. The book
16 depreciation expense, or the return of the rate base, of \$863,748 is shown in Attachment
17 21, line 16, and is calculated based on the approved depreciation rates as shown in
18 Attachment 21, line 15. The incremental property tax resulting from the additional plant
19 in service is calculated using the state property tax rate of \$6.60 per \$1,000 resulting in
20 the property tax expense of \$185,974 as shown in Attachment 21, line 33. The tax rates
21 of 21 percent (federal) and 7.6 percent (state) are for the taxable period ending December
22 31, 2022.

1 The annual revenue requirement of \$3,434,923 is the total of the return on rate base plus
2 depreciation expense and state property tax. This revenue requirement is adjusted
3 according to the risk sharing mechanism for the Keene CNG Expansion Phase I project as
4 described next.

5 **Q. Please explain the adjustment to the revenue requirement associated with the Keene**
6 **CNG Expansion Phase I conversion project.**

7 A. Section 7.2 of the Settlement Agreement allows the Company to seek recovery of the
8 Keene CNG Expansion Phase I conversion costs as part of this second step adjustment.

9 As part of the second step adjustment, the Company shall be allowed to
10 update the recovery of the Phase I costs to account for the revenue and costs
11 associated with additional Phase I customers who began taking service or
12 committed to take service on or before August 1, 2022, the effective date of
13 the step adjustment, subject to the risk sharing mechanism established in the
14 above orders. (Settlement Agreement in DG 20-105, Exhibit 49, at 7.2(a).).

15 The Settlement Agreement outlines a discounted cash flow (“DCF”) analysis that is to be
16 performed and a sharing mechanism used to adjust distribution revenues as part of a step
17 adjustment. In 2021 there were two customers added to the Keene CNG system. The
18 DCF analysis was updated to reflect the additional expected revenue for the two new
19 customers. The revenue was compared to the capital costs as of December 31, 2021, of
20 \$992,250, which consists of 1) the \$659,613 of 2017-2019 capital costs for the temporary
21 installation that was not recovered in base rates at the time of the rate case and deferred to
22 the second step adjustment, and 2) the original \$359,889 that was included in rate base as
23 of December 31, 2019, adjusted to reflect the estimated rate base as of December 31,
24 2021. Attachment 22 shows the DCF analysis. The average revenue is lower than the

average revenue requirement by \$92,233. Using the risk sharing methodology, the revenue requirement is reduced by 50 percent of that underage resulting in a credit to the revenue requirement of \$46,116. However, in the current base distribution rates, the revenue requirement associated with the original \$359,889 was previously reduced using this same methodology. To avoid duplicating and overstating the reduction to the revenue requirement, the original \$22,149 was removed, resulting in a total revenue requirement reduction of \$23,968. That amount is then allocated using the allocation percentages according to the functional cost of service study in the DG 20-105 rate case resulting in a final reduction to the distribution revenue requirement of \$21,933. The table below is taken from Attachment 22 and demonstrates the calculation of the distribution revenue requirement adjustment according to the risk sharing mechanism and as described above.

Risk Sharing Calculation*			
Step 2 Adjustment Take Effect August 1, 2022			
Average revenue (years 2-4)			\$18,117.00
Average revenue requirement (years 2-4)			\$110,349.68
Difference			(\$92,232.68)
Revenue Requirement Reduction (50%)			(\$46,116.34)
Less: Revenue Requirement Reduction previously included in base distribution rates (50%)			(\$22,148.71)
Total Incremental Revenue Requirement Reduction (50%)			(\$23,967.64)
Adjustment to Distribution (91.51%)			(\$21,932.78)
Adjustment to COG (8.49%)			(\$2,034.85)

The final revenue requirement after adjusting for the Keene CNG Expansion Phase I sharing mechanism is \$3,412,990, which is higher than the allowed cap of \$3,200,000.

1 **Q. Has the Company made any changes to the methodology used to calculate the**
2 **revenue requirement for this step adjustment?**

3 A. No. The Company has calculated the revenue requirement for this step adjustment
4 consistent with Appendix 1 of the Settlement Agreement as approved in Order No.
5 26,505 (July 30, 2021) and affirmed in Order No. 26,603 (April 5, 2022) approving the
6 first step adjustment.

7 **Q. Has the Company included state and local property taxes included in this filing?**

8 A. Local property taxes are not included in this filing, as described in the Settlement
9 Agreement, Section 5.1(a).iv because they are recovered through the Property Tax
10 Adjustment Mechanism. State utility property taxes calculated using the statutory rate in
11 RSA 83-F:2, are included in the step adjustment calculation.

12 **Q. Has the Company conducted a cost of removal study based on a sampling of**
13 **different sized mains and services capital projects, as described in Section 3.2 of the**
14 **Settlement Agreement?**

15 A. Yes.

16 **Q. Please describe the results of that cost of removal analysis.**

17 A. The Company performed an analysis of a sampling of mains and services projects placed
18 in service during 2021 resulting in a cost of removal rate calculated to be 4.57 percent.

19 **Q. Will the Company be revising the cost of removal?**

20 A. The Company is currently reviewing the results of the cost of removal study and is
21 working with a consultant, Management Applications Consulting, Inc. ("MAC"), to

1 review the Company's analysis and will present the results along with the depreciation
2 study for review by the Department of Energy and the Office of the Consumer Advocate
3 by May 1, 2022. The revised cost of removal rate will be applied on a going-forward
4 basis to future projects once the review of the analysis is complete.

5 **Q. Has the Company conducted a depreciation study as agreed in Section 3.2 of the**
6 **Settlement Agreement?**

7 A. Yes. The Company has worked with a consultant, MAC, to execute the study and will
8 report its findings on or before May 1, 2022, as required by the Settlement Agreement.

9 **Q. Does the depreciation study described above include the revised cost of removal rate**
10 **as described above?**

11 A. The depreciation study uses plant and accumulated depreciation balances on the
12 Company's books as of the end of 2021. The actual 2021 accumulated depreciation
13 balance does not reflect any revisions to cost of removal as it is a historical view based on
14 how costs were actually booked, which are based on the historical cost of removal rates
15 used. However, MAC will be incorporating the revised cost of removal rate for mains
16 and services into the depreciation study to calculate a theoretical depreciation reserve to
17 compare the actual depreciation reserve to determine an updated depreciation reserve
18 imbalance. In addition, the revised cost of removal rate will be incorporated into the net
19 salvage rate used to determine revised depreciation rates for mains and services going
20 forward.

1 **Q. Does this step adjustment filing include the adjustments resulting from the updated**
2 **cost of removal and depreciation study, due to the Commission on May 1, 2022?**

3 A. No. The Company has not included the results of the cost of removal and deprecation
4 studies in this step adjustment as the results have not been finalized or approved by the
5 Commission. This is a factor of the different due dates for this step adjustment filing
6 (April 8, 2022) and for the depreciation study (May 1, 2022) included in the DG 20-105
7 Settlement Agreement. Accordingly, the Company will file the updated depreciation
8 study with revised rates by May 1, 2022. Once the depreciation results are reviewed and
9 approved by the Commission, the Company will calculate a revised revenue requirement
10 factoring in the revised depreciation rates for the plant additions included in the step
11 adjustment as well as other changes resulting from the depreciation study.

12 **Q. Has the Company included a recoupment calculation as part of the revenue**
13 **requirement?**

14 A. No. Order No. 26,603 (April 5, 2022) approved the Company's first step increase request
15 of \$4 million for the period of August 1, 2021, through July 31, 2022. The Company is
16 required to file a recoupment mechanism proposal to collect the \$4 million over a 12-
17 month period no later than June 1, 2022. There is no inclusion of a recoupment amount
18 in this step adjustment request.

19 **Q. What is the revenue requirement associated with the requested step increase?**

20 A. The total cost of all nineteen projects above for which the Company seeks recovery in
21 this filing is \$28,177,868 as shown in Attachment 21, line 1. The associated revenue

1 requirement, adjusted for the Keene CNG expansion, which is calculated as described
2 above and in Attachment 21, line 38, is \$3,412,990.

3 **Q. What is the maximum revenue requirement allowed for Step 2 in the Settlement**
4 **Agreement?**

5 A. The revenue requirement for this step is “. . . capped at a \$3.2 million annual increase. . .”
6 Settlement Agreement in DG 20-105 at Section 5.1(b)i., therefore the Company is
7 proposing an increase to distribution revenue of \$3.2 million.

8 **VI. RATE CALCULATIONS AND BILL IMPACTS**

9 **Q. Please explain how the rates were calculated for this step adjustment.**

10 A. The revenue requirement recovery period for the second step increase is for the 12-month
11 period from August 1, 2022, through July 31, 2023. Therefore, the Company calculated
12 the rate design revenue that rates would be set to recover the step increase over these
13 twelve months. As specified in Section 11.3 of the Settlement Agreement, residential
14 customer charges shall remain set until the Company’s next rate case. The increase in the
15 revenue requirement associated with this step increase is therefore allocated solely
16 through consumption charges for residential customers. For non-residential customers,
17 the revenue increase is recovered through an adjustment to the customer charge,
18 consumption charge, or demand rates, depending on the distribution rate structure of each
19 rate class. Details of the rate design for each rate class are provided in Attachment 23 to
20 this filing.

1 **Q. Has the Company calculated a change to the revenue per customer (“RPC”)**
2 **associated with this step adjustment?**

3 A. Yes. As specified in the Settlement Agreement, an incremental RPC is calculated for the
4 step adjustment.

5 The calculation of the incremental revenue per customer for subsequent
6 non-rate case rate changes such as, but not limited to, step adjustments,
7 property tax reconciliation, and temporary rates, shall (i) use actual calendar
8 month bill counts for the same time period being used to determine the
9 calculation of each new RPC, and (ii) add each incremental RPC to the RPC
10 from the rate case. Settlement Agreement Section 11.1(b).

11 Attachment 24 provides the incremental RPC by rate class consistent with the revenue
12 decoupling adjustment in Appendix 7 of the Settlement Agreement.

13 **Q. What are the impacts related to the rate calculations you have described?**

14 A. An average residential customer using 791 therms per year will see an increase to their
15 annual bill of \$22.28 or 3.54 percent for the distribution portion of the bill as shown in
16 Attachment 25. The rate and bill impacts reflect the twelve-month period from August 1,
17 2022, through July 31, 2023, of recovery associated with this second step increase.

18 **Q. Is the Company providing a revised tariff showing the change to the distribution**
19 **rate?**

20 A. Yes. Attachment 26 provides clean versions of the tariff pages. Attachment 27 provides
21 redlined versions of the tariff pages, excluding tariff pages 87, 88, and 89 (Firm Rate
22 Schedules). Attachment 28 provides the redline (compare pdf) version of tariff pages 87,
23 88, and 89.

1 **VII. CONCLUSION**

2 **Q. Please summarize the Company's request for the step adjustment.**

3 A. Through this testimony and the attached documents, the Company has established that
4 the described projects are in service, are used and useful for the provision of gas
5 distribution service, and were completed at a reasonable cost. The requested step
6 increase is thus just and reasonable and should be approved by the Commission with the
7 projects found to be prudent.

8 **Q. When does the Company need the approval of the proposed rates?**

9 A. The Company requests approval of the rates proposed by July 26, 2022, in order to
10 implement the changes in the billing system for effect on August 1, 2022.

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

12 A. Yes.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment List of Projects

<u>Line</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Priority</u>	<u>In service \$\$</u>	<u>In service Date</u>	<u>FERC</u>
1	8840-2011	Main Replacement LPP-Restoration	2. Mandated	\$ 2,045,660.95	various	367
2	8840-2024	Nashua Paving	5. Discretionary	\$ 531,718.59	various	367
3	8840-2102	Meter Protection Program	2. Mandated	\$ 484,377.56	12/31/2021	381
4	8840-2103	Cathodic Protection Program	2. Mandated	\$ 511,290.52	12/31/2021	376
5	8840-2105	Replacement Services Random	2. Mandated	\$ 605,038.33	various	380
6	8840-2110	Leak Repairs	2. Mandated	\$ 1,325,263.84	12/31/21	367
7	8840-2111	Main Replacement LPP	2. Mandated	\$ 8,128,527.75	various	367
8	8840-2113	Main Replacement Fitting LPP	5. Discretionary	\$ 560,974.62	12/31/21	367
9	8840-2114	K Meter Replacement Program	5. Discretionary	\$ 380,281.58	12/31/21	381
10	8840-2115	Aldyl-A Replacement Program	5. Discretionary	\$ 110,184.07	10/11/21	367
11	8840-2116	Main Replacement Reactive	5. Discretionary	\$ 350,593.36	various	367
12	8840-2118	Purchase Misc Capital Equipment & Tools	1. Safety	\$ 247,678.76	12/31/2021	394
13	8840-2123	Main Replacement City/State Construction	2. Mandated	\$ 7,864,635.64	various	367
14	8840-2125	Service Replacement Fitting City/State Construction	2. Mandated	\$ 549,782.02	12/31/21	367
15	8840-2131	Gas System Planning & Reliability	5. Discretionary	\$ 959,389.01	various	367
16	8840-2138	IT	5. Discretionary	\$ 351,408.12	12/31/2021	303
17	8840-2190	Transportation	5. Discretionary	\$ 970,392.57	12/31/2021	392
18	8840-2191	Meters	2. Mandated	\$ 1,541,057.32	various	381
19	8843-1819	Keene Expansion CNG Phase I Expansion*	5. Discretionary	\$ 659,613.20	2019	367
20				\$ 28,177,867.81		

*Keene Phase I CNG expansion costs are recovered according to a risk sharing mechanism.

The \$660K includes investment made in 2017-2019 related to installation of the temporary CNG facility, but deferred for recovery purposes until the second step adjustment.



Capital Project Expenditure Form 2021

Project Name:	Main Replacement LPP- Restoration		
Financial Work Order (FWO):	TBD	Project ID #:	8840-2011
Requesting Region or Group:	New Hampshire-	Date of Request (MM/DD/YY):	1/12/2021
Project Sponsor:	Charles Rodrigues	Project Start Date:	1/17/2021
Project Lead:	Brian Frost	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$4,069,903
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input checked="" type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

Project description
Restoration paving for main replacement job's completed in 2020 construction year. Restoration is done in conjunction with city timing and permits completed by our contractors. The gas main and service leak prone pipe (LPP) program replaces aging gas infrastructure before it becomes a pipeline safety related problem. To accomplish these safety improvements on an ongoing multi-year basis the company continually assesses asset condition and defects within its pipeline system.

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
Permitting will be completed by contractors prior to beginning work.

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<i>GUIDANCE: If yes, please detail the specific assets that will be removed: NO</i>
1. Original Cost of Plant to be removed (if known): NO
2. What is the replacement cost of the plant being removed (if original cost not known)? NO
3. Original Work Order of Plant to be removed (if known): NA
4. Is the Plant being removed reusable? NO
5. What is the year of original installation of the plant being removed: No



Capital Project Expenditure Form

2021

What alternatives were evaluated and why were they rejected?

What are the risks and consequences of not approving this expenditure?

Existing project have to be restored for public safety and town requirements.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

Project will follow standard operation procedures.

Are there other pertinent details that may affect the decision making process?

NO

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
----------------------------	------	--	--

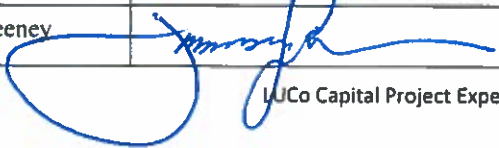


Capital Project Expenditure Form

2021

		year's Board Approved Budget?	
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input checked="" type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input checked="" type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Historical spend		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)	\$4,069,903		
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$4,069,903		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Brian Frost Senior Engineer	Brian R. Frost <small>Digitally signed by Brian R. Frost Date: 2021.01.26 08:57:48 -05'00'</small>	Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Director, Engineering	Charles Rodrigues <small>Digitally signed by Charles Rodrigues Date: 2021.01.26 10:57:30 -05'00'</small>	Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald Vice President, Operations	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2021.02.09 10:33:45 -05'00'</small>	
State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.02.17 10:56:52 -05'00'</small>	
Regional President:	Up to	James Sweeney	 <small>Click here to enter a date.</small>	3/2/21



Liberty Utilities
WATER GAS ELECTRIC

Capital Project Expenditure Form

2021

	\$3,000,000	President, East Region		
Corporate – Sr. VP Operations:	Up to \$5,000,000	Gerald Tremblay Senior Vice President, Operations		Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Main Replacement LPP-Restoration 8840-2111		
Requesting Region:		Sponsor (Name):	Robert Mostone
Project Champion:	Brad Marx	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:		Project Completion Date:	
Requested Capital (\$)	\$4,069,903	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Bradford Marx	Project Lead		
	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	5/5
2.8	Cost (Budget)	5/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$4,069,903	\$2,860,902	\$1,208,983

Reasons for Variance	Impact
Cause #1	\$
	\$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Business Case

2021

NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Nashua Paving	Date Prepared:	1/6/2021
Project ID#:	8840-2024	Cost Estimate:	\$760,000
Project Sponsor:	Rich Foley	Project Start Date:	4/1/2020
Project Lead:	Doug Dorn	Project End Date:	10/1/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input checked="" type="checkbox"/> Improvement <input type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
<p>Remove current asphalt, re-bed the entire parking lot, install CAP on environmental areas, and repave entire lot. Job initial scheduled in 2020. The construction portion of the project moved to 2021 due to covid-19 restrictions.</p>			
Background			
(Insert description of current operational arrangement, and brief history of project & asset)			
<p>There are two parts to this project. The first is an environmental CAP over a contaminated section of the land which is managed by the Facility manager and the Environmental manager. This part is a mandated by DES. The second part is remove all of the existing paving throughout the yard due to the yard not being pitched correctly, broken pavement, po and otherwise damaged pavement. We will then repave the entire yard including areas that are not paved and the environmental location (CAP) to meet DES requirements and improve the yard.</p>			
Recommendation/Objective			(Insert the
unique problem this project is looking to resolve)			



Capital Project Business Case

2021

The environmental CAP is a mandatory requirement from Department of Environmental Se this and regrade the yard and repave the entire lot to meet all requirements of DES, and to in employees by removing the uneven sections, pot holes and other areas that are not paved.

Alternatives/Options

(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)

Continue existing lot configuration. Risk of environmental fines and employee safety if not completing.

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Next Anticipated Test
Year

2021

Was this Capital Project
included in the current
year's Board Approved
Budget?

☒ Yes
☐ No

Regulatory Lag
(Click appropriate box)

☐ Less than 6 Months ☐ 6-12 Months ☒ 1 to 3 years ☐ Greater than 3 years

Category	Total Already Approved	2021	2022	Beyond 2022	Total
Internal Labor					
Materials					
Equipment					
Contractor/ Subcontractor		\$760,000			
AFUDC					
Total Project Cost		\$760,000			

Unlevered Internal Rate
of Return:

Basis of Estimate: *Vendor Estimates, less prior year engineering.*

For materials,
equipment, and
construction requiring
Engineering drawings
please specify the
percent complete:

Schedule

(List key milestone dates)



Capital Project Business Case

2021

Key Milestone Description	Forecast Start Date	Forecast End Date
Begin various projects/improvements	3/1/2020	10/15/2021
Risk Assessment (Please describe the risk of not completing the project)		
Risk of fines from DES, Employee or vendor gets hurt in the yard		
Trade Finance (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)		
No		
Supporting Documentation (Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)		
Vendor Estimates		

Approvals and Signaturesⁱ

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000	Douglas Dorn Senior Manager, Facilities and Security, Procurement	DDorn	Digitally signed by DDorn DN: cn=DDorn, o, ou, email=douglas.dorn@libertyutilities.com, c=US Date: 2021.01.07 12:00:08 -05'00'
Senior Director/Director:	Up to \$250,000	Richard Foley Director, Supply Chain, Supply Chain Procurement	Richard Foley	Digitally signed by Richard Foley DN: cn=Richard Foley, o=Liberty Utilities, ou, email=richard.foley@libertyutilities.com, c=US Date: 2021.01.07 20:43:55 -05'00'
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald VP Operations	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2021.01.21 15:12:04 -05'00'
State President:	Up to \$500,000	Susan Fleck NH President		
Regional President:	Up to \$3,000,000	James Sweeney East Region President		
Corporate - Sr VP Operations:	Up to \$5,000,000			



Capital Project Business Case

2021

Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			
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Capital Project Expenditure Form

2021

Project Name:	Meter Protection Program		
Financial Work Order (FWO):		Project ID #:	8840-2102
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Richard MacDonald	Project Start Date:	1/1/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$500,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

<p>Project description</p> <p>This program projects will protect customer meter sets. The primary driver for the meter protection program is to preserve customer meter sets that are at risk of being hit by vehicles. This program will allow Liberty Utilities to protect residential and commercial meter sets that could be hit by vehicles and cause leaks. The meter protection will be contacted first before the meter set and prevent hazardous leaks from resulting.</p> <p>Includes: Residential & Commercial installation of meter protection.</p>

<p>Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.</p> <p>No</p>

<p>Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?</p> <p>NA</p>
--

<p>Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?</p>



Capital Project Expenditure Form

2021

GUIDANCE: If yes, please detail the specific assets that will be removed: NA

1. *Original Cost of Plant to be removed (if known):*
2. *What is the replacement cost of the plant being removed (if original cost not known)?*
3. *Original Work Order of Plant to be removed (if known):*
4. *Is the Plant being removed reusable?*
5. *What is the year of original installation of the plant being removed*

What alternatives were evaluated and why were they rejected?

No viable alternatives. Risk of rejecting the overall project detailed below.

What are the risks and consequences of not approving this expenditure?

Exposed meters leave a potential risk of vehicles contacting meters. This exposure could cause hazardous leaks.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in project execution.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$500,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations		February 9, 2021
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations		



Capital Project Expenditure Form

2021

State President:	Up to \$500,000	Susan Fleck President, NH		Click here to enter a date.
Regional President:	Up to \$3,000,000			Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: As result of other EnergyNorth project underruns liberty capital portfolio had funds available to complete additional meter protection work.

Project ID:	8840-2102	Project Name:	Meter Purchase
Change Order Name:	8840-2102 Meter Protection	Date Prepared:	11/22/2021
Change Order #:	8840-2102 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Richard MacDonald	Revised Start Date:	3/1/2021
Project Lead:	Robert Mostone	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2011 Main Replacement LPP-Restoration

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$500,000		\$200,000	\$700,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount

This program projects will protect customer meter sets. The primary driver for the meter protection program is to preserve customer meter sets that are at risk of being hit by vehicles. This program will allow Liberty Utilities to protect residential and commercial meter sets that could be hit by vehicles and cause leaks. The meter protection will be contacted first before the meter set and prevent hazardous leaks from resulting. As result of other EnergyNorth project underruns liberty capital portfolio had funds available to complete additional meter protection work.

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)



Change Order Form

2021

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)

Approvals and Signatures^v

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director Gas Operations	<i>Robert A Mostone Jr</i>	11/23/2021
State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

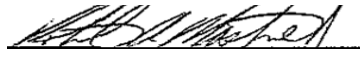

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities-NH-Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Meter Protection Program 8840-2102		
Requesting Region:	NH	Sponsor (Name):	Richard MacDonald
Project Champion:	Robert Mostone	Project Champion	
Project Status	<input checked="" type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	1/1/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$500,000	Expenditure Included in Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Robert Mostone	Project Lead		2/08/2022
Richard MacDonald	Project Sponsor		3/08/2022
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	5/5
2.8	Cost (Budget)	5/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	See W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule	Blanket Project on going each year	<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices	Labor Cost	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports	Job Orders in Wennsoft	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log	N/A	<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable	See Wennsoft for project details and associated costs	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Robert Mostone	Director Operations	Employee

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
N/A	N/A	N/A	N/A

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution
No Issues to Report	

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$500,000	\$642,535	(\$142,535)

Reasons for Variance	Impact
Change order #1	\$200,000
Cause 2	\$
Cause 3	\$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)
Blanket Project See Wennsoft

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Cathodic Protection Program		
Financial Work Order (FWO):		Project ID #:	8840-2103
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Andrew Bernier	Project Start Date:	1/1/2021
Project Lead:	Debra Regis	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$500,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

<p>Project description</p> <p>The Cathodic Protection blanket provides funding necessary to complete capital projects required to maintain the operate the cathodic protection system in accordance with Part 192, Subpart I, Requirements for Corrosion Control. Capital projects include:</p> <ul style="list-style-type: none"> - New and replacement test stations - New and replacement rectifiers - Installation of bond wires - Recoating of pipes - Installation of insulators -Other capital work required to maintain the cathodic protection system

<p>Is this project growth or customer connection related? If “yes”, list the specific locations and how expenditure aligns with customer expansion objectives.</p> <p>No</p>

<p>Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?</p> <p>Each job needs to be permitted. This is a blanket work order so many types of jobs may be done. There may be some environmental impact.</p>



Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?

GUIDANCE: If yes, please detail the specific assets that will be removed: NA

1. Original Cost of Plant to be removed (if known):
2. What is the replacement cost of the plant being removed (if original cost not known)?
3. Original Work Order of Plant to be removed (if known):
4. Is the Plant being removed reusable?
5. What is the year of original installation of the plant being removed

No

What alternatives were evaluated and why were they rejected?

None were evaluated.

What are the risks and consequences of not approving this expenditure?

Compliance risk

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in project execution.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$500,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Debra Regis Gas Engineer		Click here to enter a date.
Senior Manager:	Up to \$50,000	Andrew Bernier Gas Engineer Manager		Click here to enter a date.



Capital Project Expenditure Form

2021

Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations		Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations		
State President:	Up to \$500,000	Susan Fleck President, NH		Click here to enter a date.
Regional President:	Up to \$3,000,000			Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Additional services completed compared to last year. Along with additional funding available in Energy North capital portfolio.

Project ID:	8840-2103	Project Name:	Cathodic Protection Program
Change Order Name:	Cathodic Protection Program	Date Prepared:	12/22/2021
Change Order #:	8840-2103 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Charles Rodrigues	Revised Start Date:	3/1/2021
Project Lead:	Debra Regis	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2190 Transportation Fleet

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$500,000		\$150,000	\$650,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount

The Cathodic Protection blanket provides funding necessary to complete capital projects required to maintain the operate the cathodic protection system in accordance with Part 192, Subpart I, Requirements for Corrosion Control. Capital projects include: - New and replacement test stations - New and replacement rectifiers - Installation of bond wires - Recoating of pipes - Installation of insulators - Other capital work required to maintain the cathodic protection system. Due to other underrun in other EN capital projects allowance to add additional work to blanket.

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)



Change Order Form

2021

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)

Approvals and Signatures^v

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Director, Gas Engineering		
State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP, Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities-NH-Gas Operations	Date of Closeout (MM/DD/YY):	2/8/2022
Project Name:	Cathodic Protection Program 8840-2103		
Requesting Region:	NH	Sponsor (Name):	Brad Marx
Project Champion:	Deborah Regis	Project Champion	
Project Status	X In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	1/1/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$500,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
	Project Lead		
	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	5/5
2.8	Cost (Budget)	5/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	See W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule	Blanket Project on going each year	<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices	Labor Cost	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports	Job Orders in Wennsoft	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log	N/A	<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable	See Wennsoft for project details and associated costs	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
N/A	N/A	N/A	N/A

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution
No Issues to Report	

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$500,000	\$552,162	(\$52,162)

Reasons for Variance	Impact
Change order #1	\$150,000
Cause 2	\$
Cause 3	\$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)
Blanket Project See Wennsoft

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Replacement Services Random (Due to Leaks)		
Financial Work Order (FWO):		Project ID #:	8840-2105
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Richard MacDonald	Project Start Date:	1/1/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$550,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

<p>Project description</p> <p>This project will provide for random replacement services random (due to leaks). This Blanket project will provide for replacement services outside of our established Blankets. Leak Prone Pipe enterprise is significant and we may need to replace services due to reported leaks. Leaks are associated with unprotected bare steel, cast iron pipe and/or small diameter cast iron pipe.</p> <p>Includes:</p> <ul style="list-style-type: none"> • Replacement of unprotected/bare steel and/or cast iron pipe • Replacement of small diameter cast iron pipe ≤ 8 inch diameter

<p>Is this project growth or customer connection related? If “yes”, list the specific locations and how expenditure aligns with customer expansion objectives.</p> <p>No</p>

<p>Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?</p> <p>Licensing and Environmental Permitting as required.</p>

<p>Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?</p> <p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Removal per individual job</i></p> <ol style="list-style-type: none"> 1. Original Cost of Plant to be removed (if known): 2. What is the replacement cost of the plant being removed (if original cost not known)? 3. Original Work Order of Plant to be removed (if known): 4. Is the Plant being removed reusable? 5. What is the year of original installation of the plant being removed



Capital Project Expenditure Form

2021

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What alternatives were evaluated and why were they rejected?

No viable alternatives. Risk of rejecting the project detailed below.

What are the risks and consequences of not approving this expenditure?

Safety risks resulting from leaks have the potential to compromise existing customer service safety.
--

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in project execution.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2023	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$550,000		


Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations	Robert Mostone <small>Digitally signed by Robert Mostone Date: 2020.12.23 09:35:38 -05'00'</small>	Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2020.12.28 10:08:51 -05'00'</small>	



Capital Project Expenditure Form

2021

State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.01.04 12:38:16 +05'00'</small>	Click here to enter a date.
Regional President:	Up to \$3,000,000	James Sweeney President East Region		Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Additional services completed compared to last year. Along with additional funding available in Energy North capital portfolio.

Project ID:	8840-2105	Project Name:	Replacement Services Random (Due to Leaks)
Change Order Name:	Replacement Services Random (Due to Leaks) #1	Date Prepared:	10/29/2021
Change Order #:	8840-2105 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Richard MacDonald	Revised Start Date:	3/1/2021
Project Lead:	Robert Mostone	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2127 Reserve for Unidentified Growth

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$550,000		\$150,000	\$700,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount

This project will provide for random replacement services random (due to leaks). This Blanket project will provide for replacement services outside of our established Blankets. Leak Prone Pipe enterprise is significant and we may need to replace services due to reported leaks. Leaks are associated with unprotected bare steel, cast iron pipe and/or small diameter cast iron pipe. Additional services completed compared to last year. Along with additional funding available in Energy North capital portfolio.

Includes:

- Replacement of unprotected/bare steel and/or cast iron pipe
- Replacement of small diameter cast iron pipe \leq 8 inch diameter



Change Order Form

2021

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)

Approvals and Signatures^v

Approved By:

Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director Gas Operations	<i>Robert A Mostone Jr</i>	11/4/21
State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

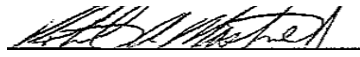
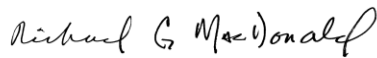
Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Replacement Services Random (Due to Leaks) 8840-2105		
Requesting Region:		Sponsor (Name):	Rich MacDonald
Project Champion:	Robert Mostone	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	1/1/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$550,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Robert Mostone	Project Lead		2/08/2022
Richard MacDonald	Project Sponsor		3/08/2022
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	/5
2.6	Product and/or Service Performance	/5
2.7	Scope	/5
2.8	Cost (Budget)	/5
2.9	Schedule	/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$550,000	\$645,720	(\$98,720)

Reasons for Variance	Impact
Change order #1	\$150,000
Cause 3	\$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Leak Repairs		
Financial Work Order (FWO):		Project ID #:	8840-2110
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Richard MacDonald	Project Start Date:	1/1/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$1,750,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

Project description
The projects will address main valve cluster leaks when they arise .The primary driver of this project is to extend asset life by repairing gas leaks allowed under capital Policy.

Is this project growth or customer connection related? If “yes”, list the specific locations and how expenditure aligns with customer expansion objectives.
No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
Licensing and Environmental Permitting as required.

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Removal per individual job</i></p> <ol style="list-style-type: none"> <i>Original Cost of Plant to be removed (if known):</i> <i>What is the replacement cost of the plant being removed (if original cost not known)?</i> <i>Original Work Order of Plant to be removed (if known):</i> <i>Is the Plant being removed reusable?</i> <i>What is the year of original installation of the plant being removed</i>

What alternatives were evaluated and why were they rejected?



Liberty Utilities
WATER | GAS | ELECTRIC

Capital Project Expenditure Form

2021

No viable alternatives. Risk of rejecting the project detailed below.

What are the risks and consequences of not approving this expenditure?

Safety risks to fire and explosion if not able to repair critical gas leaks identified.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in project execution.

Are there other pertinent details that may affect the decision making process?

No

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2023	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for			



Capital Project Expenditure Form

2021

recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$1,750,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations	Robert Mostone	Digitally signed by Robert Mostone Date: 2020.12.23 09:42:54 -05'00'
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2020.12.28 10:11:41 -05'00'
State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck	Digitally signed by Susan Fleck Date: 2021.01.04 12:41:03 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney President, East Region		Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.



Capital Project Expenditure Form

2021

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ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

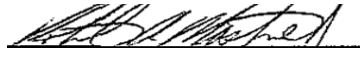
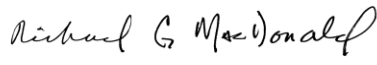
Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Leak Repairs 8840-2110		
Requesting Region:		Sponsor (Name):	Richard MacDonald
Project Champion:	Robert Mostone	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	1/1/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$1,750,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Robert Mostone	Project Lead		2/08/2022
Richard MacDonald	Project Sponsor		3/08/2022
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	/5
2.6	Product and/or Service Performance	/5
2.7	Scope	/5
2.8	Cost (Budget)	/5
2.9	Schedule	/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$1,750,000	\$1,423,499	\$326,501

Reasons for Variance	Impact
Cause #1	
Cause #2	

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Main Replacement LPP		
Financial Work Order (FWO):	8840-2111	Project ID #:	8840-2111
Requesting Region or Group:	EnergyNorth	Date of Request (MM/DD/YY):	1/11/21
Project Sponsor:	Charles Rodrigues	Project Start Date:	3/1/21
Project Lead:	Andy Mills	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$ 8,601,098
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input checked="" type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

<p>Project description</p> <p>The scope of work of this project is for prioritized replacement of cast iron and bare steel gas mains and services in the company's pipeline system. Initially approximately 22 construction jobs are planned for a proposed gas main replacement of 3.6 miles. Additional job to be planned follow through the year.</p> <p>The gas main and service leak prone pipe (LPP) program replaces aging gas infrastructure before it becomes a pipeline safety related problem. To accomplish these safety improvements on an ongoing multi-year basis the company continually assesses asset condition and defects within its pipeline system. This year's program calls for prioritized replacement of cast iron and unprotected bare steel piping by executing approximately 22 construction jobs for a proposed gas main replacement of 3.6 miles.</p>

<p>Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.</p> <p>No</p>

<p>Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?</p> <p>This expenditure is for 23 initial jobs across the service territory. All jobs will need to be permitted. There might be some environmental impact on various jobs.</p>

<p>Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?</p> <p>This project will remove approximately 3.6 miles of cast iron and bare steel pipe from the ground. The cast iron and bare steel was installed anywhere between 1890s and 1950s.</p>
--



Capital Project Expenditure Form

2021

What alternatives were evaluated and why were they rejected?

None were evaluated.

What are the risks and consequences of not approving this expenditure?

Not removing risky leak-prone assets from service

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All project will be executed in accordance with company procedures.

Are there other pertinent details that may affect the decision making process?

No




Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input checked="" type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?	Standard Rate Case		
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input checked="" type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details)		
	 Initial Gas project estimates 2021.xlsx		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$8,601,098		


Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Andy Mills Operation Engineer		Click here to enter a date.
Senior Manager:	Up to \$50,000	Andrew Bernier Engineer Manager	Andrew Bernier <small>Digitally signed by Andrew Bernier Date: 2021.01.11 11:02:03 -05'00'</small>	Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Engineer Director	Charles Rodrigues <small>Digitally signed by Charles Rodrigues Date: 2021.01.12 16:00:54 -05'00'</small>	Click here to enter a date.



Capital Project Expenditure Form

2021

Senior VP/VP:	Up to \$500,000	Richard MacDonald Operations, VP	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2021.01.14 16:03:24 -05'00'</small>	
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.01.15 09:35:42 -05'00'</small>	Click here to enter a date.
Regional President:	Up to \$3,000,000	James Sweeney East Region President		Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000	Gerald Tremblay Senior Vice President, Operations,		Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000	Johnny Johnston Chief Operating Officer		Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Main Replacement LPP- 8840-2111		
Requesting Region:		Sponsor (Name):	Robert Mostone
Project Champion:	Brad Marx	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:		Project Completion Date:	
Requested Capital (\$)	\$8,601,098	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Bradford Marx	Project Lead		
	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	5/5
2.8	Cost (Budget)	5/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Gas Operations	Oversee Contractor	Employees
Midway	Execute Field Construction	Contractor
RH White	Execute Field Construction	Contractor
Feeney	Execute Field Construction	Contractor

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$8,601,098	\$7,802,897	\$780,201

Reasons for Variance	Impact
Cause #1	\$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.


NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Main Replacement Fitting LPP	Date Prepared:	12/21/2020
Project ID#:	8840-2113	Cost Estimate:	740,501
Project Sponsor:	Richard MacDonald	Project Start Date:	1/1/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input checked="" type="checkbox"/> Improvement <input type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
Main Replacement/Fitting Integrity Program will identify and replace meter installations associated with the LPP Main Replacement Program.			
Background			
(Insert description of current operational arrangement, and brief history of project & asset)			
<p>This program will provide for the replacement of metering equipment associated with the replacement of mains and services under the LPP Replacement Program.</p> <p>Includes:</p> <ul style="list-style-type: none"> • Remediation of significant defects discovered as part of the LPP Program. • Replacement of meters, services, and risers. 			
Recommendation/Objective			
(Insert the unique problem this project is looking to resolve)			
This project mitigates pipeline safety risk by replacing recognized aging infrastructure with leakage history before it becomes a safety risk.			
Alternatives/Options			
(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			
Each main replacement job is assessed for viability and allowance in the financial budget. This assessment will determine if jobs need to be completed in the current year or can be delayed until outer years			

Financial Assessment/Cost Estimates (Double click embedded excel file to update; include contingency allowance in excel file)																																															
Next Anticipated Test Year	2023	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																												
Regulatory Lag (Click appropriate box)																																															
<input type="checkbox"/> Less than 6 Months <input type="checkbox"/> 6-12 Months <input checked="" type="checkbox"/> 1 to 3 years <input type="checkbox"/> Greater than 3 years																																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Category</th> <th style="width: 15%;">Total Already Approved</th> <th style="width: 15%;">2021</th> <th style="width: 15%;">2021</th> <th style="width: 15%;">Beyond 2021</th> <th style="width: 20%;">Total</th> </tr> </thead> <tbody> <tr><td>Internal Labor</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>Materials</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>Equipment</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>Contractor/ Subcontractor</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>AFUDC</td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Total Project Cost</td> <td></td> <td>740,501</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: center; margin-top: 5px;">Click here to enter text.</p>						Category	Total Already Approved	2021	2021	Beyond 2021	Total	Internal Labor						Materials						Equipment						Contractor/ Subcontractor						AFUDC						Total Project Cost		740,501			
Category	Total Already Approved	2021	2021	Beyond 2021	Total																																										
Internal Labor																																															
Materials																																															
Equipment																																															
Contractor/ Subcontractor																																															
AFUDC																																															
Total Project Cost		740,501																																													
Unlevered Internal Rate of Return:																																															
Basis of Estimate: <i>Estimated labor cost in correlation with .8840-2011 Main Replacement LPP</i>																																															
For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:																																															
Schedule (List key milestone dates)																																															
Key Milestone Description		Forecast Start Date		Forecast End Date																																											
Construction Job Completion		4/1/2021		12/31/2021																																											
Risk Assessment (Please describe the risk of not completing the project)																																															
The risks and consequences of not completing this project would be that the company is giving up the opportunity to reduce high risk pipeline																																															
Trade Finance (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)																																															

Supporting Documentation	
(Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)	

Approvals and Signatures ⁱ

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director, Operations	Robert Mostone	Digitally signed by Robert Mostone Date: 2020.12.23 09:32:44 -05'00'
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald Vice President, Operations	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2020.12.28 10:13:09 -05'00'
State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck	Digitally signed by Susan Fleck Date: 2021.01.04 12:41:36 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney President, East Region		
Corporate – Sr. VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			
Finance (East) – Vice President, Finance & Administration	All Requests			

ⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Capital Project Expenditure Form

2021

Project Name:	Main Replacement Fitting LPP		
Financial Work Order (FWO):		Project ID #:	8840-2113
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Richard MacDonald	Project Start Date:	1/1/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$740,501
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

<p>Project description</p> <p>Main Replacement/Fitting Integrity Program will identify and replace meter installations associated with the LPP Main Replacement Program.</p> <p>This program will provide for the replacement of metering equipment associated with the replacement of mains and services under the LPP Replacement Program.</p> <p>Includes:</p> <ul style="list-style-type: none"> • Remediation of significant defects discovered as part of the LPP Program. • Replacement of meters, services, and risers.

<p>Is this project growth or customer connection related? If “yes”, list the specific locations and how expenditure aligns with customer expansion objectives.</p> <p>No</p>

<p>Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?</p> <p>Licensing and Environmental Permitting as required.</p>

<p>Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?</p> <p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Removal per individual job</i></p> <ol style="list-style-type: none"> 1. Original Cost of Plant to be removed (if known): 2. What is the replacement cost of the plant being removed (if original cost not known)? 3. Original Work Order of Plant to be removed (if known): 4. Is the Plant being removed reusable?



Capital Project Expenditure Form

2021

5. *What is the year of original installation of the plant being removed*

What alternatives were evaluated and why were they rejected?

Each main replacement job is assessed for viability and allowance in the financial budget. This assessment will determine if jobs need to be completed in the current year or can be delayed until outer years.

What are the risks and consequences of not approving this expenditure?

The project has direct connections to the main leak-prone pipe replacement. The main mitigate pipeline safety risk by replacing recognized aging infrastructure with leakage history before it becomes a safety risk. The fitting work on this project works in conjunction with this project.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in project execution.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2023	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$740,501		

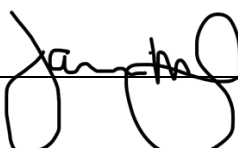
Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations	Robert Mostone <small>Digitally signed by Robert Mostone Date: 2020.12.23 09:34:05 -05'00'</small>	Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2020.12.28 10:14:15 -05'00'</small>	



Capital Project Expenditure Form

2021

State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.01.04 12:42:14 +05'00'</small>	Click here to enter a date.
Regional President:	Up to \$3,000,000	James Sweeney President, East		Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Main Replacement Fitting LPP 8840-2113		
Requesting Region:		Sponsor (Name):	Richard MacDonald
Project Champion:	Robert Mostone	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:		Project Completion Date:	
Requested Capital (\$)	\$740,501	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Robert Mostone	Project Lead		2/08/2022
Richard MacDonald	Project Sponsor		3/08/2022
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	/5
2.6	Product and/or Service Performance	/5
2.7	Scope	/5
2.8	Cost (Budget)	/5
2.9	Schedule	/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each “no” response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$740,501	\$604,856	\$135,645

Reasons for Variance	Impact

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	K Meter Replacement Program		
Financial Work Order (FWO):		Project ID #:	8840-2114
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Richard MacDonald	Project Start Date:	1/1/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$350,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input checked="" type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

Project description
<p>This project aims to remove K meters from the system. K Meters are 60 PSI meter sets installed indoors and have more risk than an outdoor meter set. At around \$5000 per meter, this project should remove 86 of the 1500 K meters left in the system.</p>

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
<p>Each job needs to be permitted. The only environmental impact might be if asbestos is encountered. There are no new resulting performance obligations.</p>

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Yes, dependent on individual purchase</i></p> <ol style="list-style-type: none"> <i>Original Cost of Plant to be removed (if known):</i> <i>What is the replacement cost of the plant being removed (if original cost not known)?</i> <i>Original Work Order of Plant to be removed (if known):</i> <i>Is the Plant being removed reusable?</i> <i>What is the year of original installation of the plant being removed</i>
<p>This project will move approximately 75 meters indoors to outside.</p>



Capital Project Expenditure Form

2021

What alternatives were evaluated and why were they rejected?

No viable alternatives, as issues are identified replacement is needed.

What are the risks and consequences of not approving this expenditure?

Not removing risky meter sets from the system.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in project execution.

Are there other pertinent details that may affect the decision making process?

No

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2023	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Capital Project Expenditure Form

2021

Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete. ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$350,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations		Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations		
State President:	Up to \$500,000	Susan Fleck President, NH		Click here to enter a date.
Regional President:	Up to \$3,000,000			Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.



Capital Project Expenditure Form

2021

Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Additional services completed compared to last year. Along with additional funding available in Energy North capital portfolio.

Project ID:	8840-2114	Project Name:	K Meter Replacement Program
Change Order Name:	K Meter Replacement Program	Date Prepared:	12/22/2021
Change Order #:	8840-2114 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Richard MacDonald	Revised Start Date:	1/1/2021
Project Lead:	Robert Mostone	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2190 Transportation Fleet

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$350,000		\$150,000	\$500,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount

This project aims to remove K meters from the system. K Meters are 60 PSI meter sets installed indoors and have more risk than an outdoor meter set. Due to other underrun in other EN capital projects allowance to add additional work to blanket.

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

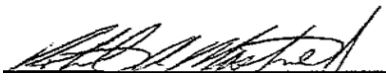
Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)



Change Order Form

2021

Approvals and Signatures^v

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director Gas Operations		12/21/21
State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	2/8/22
Project Name:	K Meter Replacement Program 8840-2114		
Requesting Region:	East	Sponsor (Name):	Brad Marx
Project Champion:	Peter Chivers	Project ID	8840-2114
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input checked="" type="checkbox"/> Closed		
Project Start Date:	1/1/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$350,000	Expenditure Included in Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
	Project Lead		
	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	5/5
2.8	Cost (Budget)	5/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If a available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Gas operations	Replace K Meter services	employees
Contractors	Replace K Meter services	contractors

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$350,000	\$425,146	(\$75,146)

Reasons for Variance	Impact
Change order #1	\$150,000

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Aldyl-A Replacement Program		
Financial Work Order (FWO):		Project ID #:	8840-2115
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Andrew Bernier	Project Start Date:	1/1/2021
Project Lead:	Brain Frost	Project End Date:	12/31/2021
Prepared by:	Brain Frost	Requested Capital (\$)	\$200,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

<p>Project description</p> <p>Replacement of Aldyl-A Pipe, Aldyl-A is brand name PE plastic pipe material installed prior to the year 1989. The underlying assumptions are that the procurement of Aldyl-A material ceased in 1986 and the shelf life was less than 3 years.</p> <p>As documented in the DOT PHMSA advisory bulleting ADB-99-02, entitled "<u>Potential Failures Due to Brittle-Like Cracking of Older Plastic Pipe in Natural Gas Distribution Systems</u>", Aldyl-A pipe installed between the 1960's and early 1980's can be subject to premature cracking due to its composition. Alydl-A is also commonly known to fail at joints due to poor construction practices which include improper surface heating temperatures and interfacial pressures.</p>

<p>Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.</p> <p>No</p>

<p>Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?</p> <p>No</p>
--

<p>Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?</p> <p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Yes, dependent on individual purchase</i></p> <ol style="list-style-type: none"> 1. Original Cost of Plant to be removed (if known): 2. What is the replacement cost of the plant being removed (if original cost not known)? 3. Original Work Order of Plant to be removed (if known): 4. Is the Plant being removed reusable? 5. What is the year of original installation of the plant being removed
--



Capital Project Expenditure Form

2021

--

What alternatives were evaluated and why were they rejected?

None

What are the risks and consequences of not approving this expenditure?

Failure of pipe underground resulting in a gas leak and emergency repair
--

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed on each job executed. Replacement of Aldyl-A pipe with new plastic pipe will remove the risk of failure and gas leak.
--

Are there other pertinent details that may affect the decision making process?

Commitment to NHPUC to replace Aldyl-A Pipe that has significant leak history



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$200,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Andrew Bernier Manager, Engineering		Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations		Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations		



Capital Project Expenditure Form

2021

State President:	Up to \$500,000	Susan Fleck President, NH		Click here to enter a date.
Regional President:	Up to \$3,000,000			Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	03/29/2022
Project Name:	Aldyl-A- Replacement Program 8840-2115		
Requesting Region:	East	Sponsor (Name):	Brad Marx
Project Champion:	Andrew Mills	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	01/01/2021	Project Completion Date:	12/31/2022
Requested Capital (\$)	\$200,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Andrew Mills	Project Lead		
Bradford Marx	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	5/5
2.8	Cost (Budget)	3/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Gas Engineering	Scope and Estimate Projects	Employees
Gas Operations	Oversee Contractors	Employees
Contractors	Replace piping	Contractors

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$200,000	\$154,440	\$45,560

Reasons for Variance	Impact
Only one street identified for replacement	Remaining funds, not sufficient for another project

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Business Case

2021

NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Main Replacement Reactive	Date Prepared:	1/11/2021
Project ID#:	8840-2116	Cost Estimate:	600,000
Project Sponsor:	Charles Rodrigues	Project Start Date:	1/1/2021
Project Lead:	Brian Frost	Project End Date:	12/31/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input type="checkbox"/> Improvement <input checked="" type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
This Main Replacement Reactive Blanket provides for the replacement of gas mains and services during urgent or Emergency situations which fall outside the normal scope of integrity, reinforcement, reliability and public works Blankets.			
Background			
(Insert description of current operational arrangement, and brief history of project & asset)			
This Main Replacement Reactive Blanket provides for the replacement of gas mains and services during urgent or emergency situations which fall outside the normal scope of integrity, reinforcement, reliability and public works Blankets. Situations arise where a field decision may be required to replace a segment of pipe or service. It also includes replacing assets that normally would be repaired under maintenance, but upon evaluation and inspection are deemed more appropriate to replace in a manner which satisfies criteria for capitalization			
Recommendation/Objective			
(Insert the unique problem this project is looking to resolve)			
Replace gas main and services as requested by Gas Operations that fall within the project scope.			
Alternatives/Options			
(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			
Each main replacement job is assessed for viability and allowance in the financial budget. This assessment will determine if jobs need to be completed in the current year or can be delayed until outer years			
Financial Assessment/Cost Estimates			
(Double click embedded excel file to update; include contingency allowance in excel file)			



Capital Project Business Case

2021

Next Anticipated Test Year Regulatory Lag (Click appropriate box)	2021	Was this Capital Project included in the current year's Board Approved Budget? <input type="checkbox"/> Less than 6 Months <input checked="" type="checkbox"/> 6-12 Months <input type="checkbox"/> 1 to 3 years <input type="checkbox"/> Greater than 3 years	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	------	--	--

Category	Total Already Approved	2021	2022	Beyond 2022	Total
Internal Labor					
Materials					
Equipment					
Contractor/ Subcontractor					
AFUDC					
Total Project Cost		600,000			

Click here to enter text.

Unlevered Internal Rate of Return:

Basis of Estimate: This Blanket project is based on historical spending trends and Anticipated a year-ahead activity in this investment category.

For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:

Initial Gas project estimates 2021.xlsx

Schedule (List key milestone dates)		
Key Milestone Description	Forecast Start Date	Forecast End Date
Construction Job Completion	4/1/2021	12/31/2021

Risk Assessment (Please describe the risk of not completing the project)
None

Trade Finance (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)



Capital Project Business Case

2021

Supporting Documentation

(Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)

Approvals and Signatures ⁱ

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000	Andrew Bernier Manager, Gas Engineering	Andrew Bernier <small>Digitally signed by Andrew Bernier Date: 2021.01.11 10:57:16 -05'00'</small>	
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Director, Engineering	Charles Rodrigues <small>Digitally signed by Charles Rodrigues Date: 2021.01.12 16:20:32 -05'00'</small>	
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald Vice President, Operations	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2021.01.14 16:04:24 -05'00'</small>	
State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.01.15 09:52:25 -05'00'</small>	
Regional President:	Up to \$3,000,000	James Sweeney President, East Region		
Corporate – Sr. VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			
Finance (East) – Vice President, Finance & Administration	All Requests			

ⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Capital Project Expenditure Form

2021

Project Name:	Main Replacement Reactive		
Financial Work Order (FWO):	8840-2116	Project ID #:	8840-2116
Requesting Region or Group:	EnergyNorth	Date of Request (MM/DD/YY):	1/11/20
Project Sponsor:	Charles Rodrigues	Project Start Date:	3/1/21
Project Lead:	Brian Frost	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$ 600,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

Project description
The Main Replacement reactive blanket provides for the replacement of gas mains and services during urgent or emergency situation which fall outside of normal scope of integrity, reinforcement, reliability and public works blankets.

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
Per individual jobs

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: TBD on individual jobs</i></p> <ol style="list-style-type: none"> 1. Original Cost of Plant to be removed (if known): 2. What is the replacement cost of the plant being removed (if original cost not known)? 3. Original Work Order of Plant to be removed (if known): 4. Is the Plant being removed reusable? 5. What is the year of original installation of the plant being removed

What alternatives were evaluated and why were they rejected?



Capital Project Expenditure Form

2021

NA

What are the risks and consequences of not approving this expenditure?

Potential safety issue from not replacement of gas mains and services during urgent or emergency situation which fall outside the normal scope of integrity, reinforcement, reliability and public works blankets.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All project will be executed in accordance with company procedures.

Are there other pertinent details that may affect the decision making process?

No

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Capital Project Expenditure Form

2021

Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input checked="" type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?	Standard Rate Case		
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete. ⁱ	<input type="checkbox"/> Fixed or Firm Price <input checked="" type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details)		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$600,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Brian Frost Operation Engineer		Click here to enter a date.
Senior Manager:	Up to \$50,000	Andrew Bernier Engineer Manager	Andrew Bernier <small>Digitally signed by Andrew Bernier Date: 2021.01.11 11:00:16 -05'00'</small>	Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Engineer Director	Charles Rodrigues <small>Digitally signed by Charles Rodrigues Date: 2021.01.12 16:16:52 -05'00'</small>	Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald Operations, VP	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2021.01.14 16:11:10 -05'00'</small>	Click here to enter a date.
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.01.15 09:51:58 -05'00'</small>	Click here to enter a date.
Regional President:	Up to \$3,000,000	James Sweeney East Region President		Click here to enter a date.



Capital Project Expenditure Form

2021

Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Capital Project Business Case

2021

NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Purchase Misc Capital Equipment & Tools	Date Prepared:	1/22/2020
Project ID#:	8840-2118	Cost Estimate:	200,000
Project Sponsor:	Richard MacDonald	Project Start Date:	1/15/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input type="checkbox"/> Improvement <input checked="" type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
Equipment and tools will be purchased under blanket from Miscellaneous Capital for non-infrastructure projects.			
Background			
(Insert description of current operational arrangement, and brief history of project & asset)			
Equipment and tools will be purchased under this project for Miscellaneous Capital for non-infrastructure projects.. The gas operations department identifies individual equipment and tools needs. From these needs, designated purchases are approved and capitalized following the company's policies.			
Recommendation/Objective			
(Insert the unique problem this project is looking to resolve)			
The project funds standard replenishment and improvement of equipment, tools. These purchases ultimately support a safe and productive working environment.			
Alternatives/Options			
(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			
Purchases are evaluated on need, financial impact and/or ability to continue extent existing equipment. A purchase will be rejected based on these factors.			
Financial Assessment/Cost Estimates			
(Double click embedded excel file to update; include contingency allowance in excel file)			



Capital Project Business Case

2021

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box) <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Less than 6 Months <input checked="" type="checkbox"/> 6-12 Months <input type="checkbox"/> 1 to 3 years <input type="checkbox"/> Greater than 3 years </div>			

Category	Total Already Approved	2021	2022	Beyond 2022	Total
Internal Labor					
Materials					
Equipment					
Contractor/ Subcontractor					
AFUDC					
Total Project Cost		200,000			

Click here to enter text.

Unlevered Internal Rate of Return:

Basis of Estimate: *Estimated based on historical spend*

For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:

Schedule
 (List key milestone dates)

Key Milestone Description	Forecast Start Date	Forecast End Date

Risk Assessment
 (Please describe the risk of not completing the project)

Potential safety risk to employees operating aging tools/equipment. Or not having adequate equipment to work safely.

Trade Finance
 (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)

No

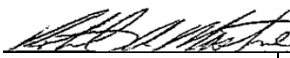
Supporting Documentation
 (Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)



Capital Project Business Case

2021

Approvals and Signatures ⁱ

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director, Operations		2/09/2021
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald Vice President, Operations		
State President:	Up to \$500,000	Susan Fleck President, NH		
Regional President:	Up to \$3,000,000			
Corporate – Sr. VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			
Finance (East) – Vice President, Finance & Administration	All Requests			

ⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Capital Project Expenditure Form

2021

Project Name:	Purchase Misc Capital Equipment & Tools		
Financial Work Order (FWO):		Project ID #:	8840-2118
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	1/7/2021
Project Sponsor:	Richard MacDonald	Project Start Date:	1/15/2021
Project Lead:	Robert Mostone	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$200,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

Project description
<p>Equipment and tools will be purchased under this project for Miscellaneous Capital for non-infrastructure projects. The gas operations department identifies individual equipment and tools needs. From these needs, designated purchases are approved and capitalized following the company's policies.</p>

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
NA

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Yes, dependent on individual purchase</i></p> <ol style="list-style-type: none"> <i>1. Original Cost of Plant to be removed (if known):</i> <i>2. What is the replacement cost of the plant being removed (if original cost not known)?</i> <i>3. Original Work Order of Plant to be removed (if known):</i> <i>4. Is the Plant being removed reusable?</i> <i>5. What is the year of original installation of the plant being removed</i>



Capital Project Expenditure Form

2021

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What alternatives were evaluated and why were they rejected?

Purchases are evaluated on need, financial impact and/or ability to continue extent existing equipment. A purchase will be rejected based on these factors.

What are the risks and consequences of not approving this expenditure?

Potential safety risk to employees operating aging tools/equipment. Or not having adequate equipment to work safely.
--

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed in use or equipment and tools

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input checked="" type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$200,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations		February 9, 2021
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations		



Capital Project Expenditure Form

2021

State President:	Up to \$500,000	Susan Fleck President, NH		Click here to enter a date.
Regional President:	Up to \$3,000,000			Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Purchase timing in 2020 and application of burdens on those purchase. In additions to remaining current year purchase forecasted.

Project ID:	8840-2118	Project Name:	Purchase Misc Capital Equipment & Tools
Change Order Name:	8840-2118 Equipment & Tools	Date Prepared:	4/22/21
Change Order #:	8840-2118-1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Richard Macdonald	Revised Start Date:	1/1/2021
Project Lead:	Robert Mostone	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:		Change Typeⁱⁱⁱ	<input checked="" type="checkbox"/> In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$200,000		\$200,000	\$400,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount:

Based on timing of purchasing new GPS antenna receiver combo units 20-Waypoint Trimble R2 as older units are out dated and no longer supported. The GPS units are used for mapping out our distribution system. In addition a purchase of 15-Eastcom radio detection RD7100DL transmitters for purpose of marking out our system this is replacing older units that are not supported for repairs. Both purchases were received December 2020, burdens for these purchase applied in fiscal year January 2021 \$172K. Based on fiscal year planning and current forecasted spend this project will require additional funding.
[Click here to enter text.](#)

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)


Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)
-------------------------------	--------------------------	---------------------------



Change Order Form

2021

Approvals and Signatures^v

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director, Operations		4/28/2021
State President / Senior VP / VP:	Up to \$500,000	Richard Macdonald VP Operations		
Regional President:	Up to \$3,000,000	James Sweeney East Region President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Additional capital available in Energy North portfolio allow for additional purchases.

Project ID:	8840-2118	Project Name:	Purchase Misc Capital Equipment & Tools
Change Order Name:	8840-2118 Equipment & Tools	Date Prepared:	1/19/22
Change Order #:	8840-2118-2	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Richard Macdonald	Revised Start Date:	1/1/2021
Project Lead:	Robert Mostone	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:		Change Typeⁱⁱⁱ	<input checked="" type="checkbox"/> In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2116 Main Replacement Reactive

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$200,000	\$200,000	\$119,000	\$519,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount:

We had the opportunity to purchase MTD Polystop 6" & 8" the advantage of this purchase we will be able to observe Gauge gas main pressure through the equipment, bypass through the equipment, less fittings on the main, 0% no blow operations, smaller excavation, which will result in less excavation and a substantial savings in paving cost, Squeezing off plastic mains deforms, stresses and causing a higher risk for the task and we currently do not have size on size side tap capabilities, this poly stop equipment will help complete full size on size tee installations.

Detecto Pak purchase (DP/IR) units to replace older technology FI Units that were 20plus years old and no longer supported. Pulus Infrared unit this is a new and safe way for field employees to investigate if leaking gas potential from a safe distance.



Change Order Form

2021

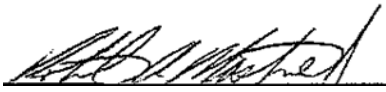
Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)

Approvals and Signatures^v

Approved By:

Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director, Operations		1/20/2022
State President / Senior VP / VP:	Up to \$500,000	Richard Macdonald VP		



Change Order Form

2021

		Operations		
Regional President:	Up to \$3,000,000	James Sweeney East Region President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

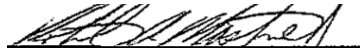
Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Purchase Misc Capital Equipment & Tools 8840-2118		
Requesting Region:		Sponsor (Name):	Richard MacDonald
Project Champion:	Robert Mostone	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:		Project Completion Date:	
Requested Capital (\$)	\$200,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Robert Mostone	Project Lead		2/08/2022
Richard MacDonald	Project Sponsor		3/08/2022
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	/5
2.6	Product and/or Service Performance	/5
2.7	Scope	/5
2.8	Cost (Budget)	/5
2.9	Schedule	/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$200,000	\$518,400	(\$318,400)

Reasons for Variance	Impact
Change order #1	\$200,000
Change order #3	\$119,000

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Main Replacement City/State Construction		
Financial Work Order (FWO):	8840-2123	Project ID #:	8840-2123
Requesting Region or Group:	EnergyNorth	Date of Request (MM/DD/YY):	1/11/21
Project Sponsor:	Charles Rodrigues	Project Start Date:	3/1/21
Project Lead:	Brad Marx	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$ 4,654,819
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

Project description
<p>The blanket project is for main & service replacement city/state construction. City/State construction related work responds to third party construction activity which threatens the integrity of the company's natural gas facilities. Typical third party construction that impacts those facilities includes new water, sewer, and drainage infrastructure, street reconstruction, road realignment, and/or bridge replacement.</p>

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
Licensing and environmental permitting as required.

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Removal per individual job</i></p> <ol style="list-style-type: none"> <i>Original Cost of Plant to be removed (if known):</i> <i>What is the replacement cost of the plant being removed (if original cost not known)?</i> <i>Original Work Order of Plant to be removed (if known):</i> <i>Is the Plant being removed reusable?</i> <p><i>What is the year of original installation of the plant being removed</i></p>

What alternatives were evaluated and why were they rejected?



Capital Project Expenditure Form

2021

The alternative would be to do nothing during the municipal activities. This action would create risk to an aging infrastructure. In addition, it would cost more money in the future. Working with the municipalities affords us the benefit of shared restoration cost which are our single largest expense on these type of projects.

What are the risks and consequences of not approving this expenditure?

If we do not replace or relocate our mains that are impacted by third party work, this would not only put the integrity of our gas facilities in jeopardy but many also damage relationship between Liberty Utilities and Local municipalities.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

Gas construction work to complete this project will be executed using previously approved Liberty Utilities blanket health and safety plans and ISNetworkworld verified contractors.

Are there other pertinent details that may affect the decision making process?

No




Capital Project Expenditure Form

2021



Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?	Standard Rate Case		
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input checked="" type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details)		
	 Inital Gas project estimates 2021.xlsx		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$4,654,819		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Brad Marx Operation Engineer		Click here to enter a date.
Senior Manager:	Up to \$50,000	Andrew Bernier Engineer Manager	Andrew Bernier  <small>Digitally signed by Andrew Bernier Date: 2021.01.11 11:09:54 -05'00'</small>	Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Engineer Director	Charles Rodrigues  <small>Digitally signed by Charles Rodrigues Date: 2021.01.12 16:14:35 -05'00'</small>	Click here to enter a date.



Capital Project Expenditure Form

2021

Senior VP/VP:	Up to \$500,000	Richard MacDonald Operations, VP	Richard MacDonald Digitally signed by Richard MacDonald Date: 2021.01.14 16:12:11 -05'00'	
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck Digitally signed by Susan Fleck Date: 2021.01.15 09:39:25 -05'00'	Click here to enter a date.
Regional President:	Up to \$3,000,000	James Sweeney East Region President		Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000	Gerald Tremblay Senior Vice President, Operations,		Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000	Johnny Johnston Chief Operating Officer		Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: (Please Provide a brief explanation for the cause of the change order)

Project ID:	8840-2123	Project Name:	Main Replacement City/State Construction
Change Order Name:	Main Replacement City/State Construction Change #1	Date Prepared:	
Change Order #:	8840-2123 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Charles Rodrigues	Revised Start Date:	
Project Lead:	Brad Marx	Revised End Date:ⁱⁱ	
Prepared By:		Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$4,654,819		\$5,000,000	\$9,654,819

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount:

The NH cities and the State of NH DOT have received increase federal funding for public works project and are planning more infrastructure work that is causing direct and unavoidable conflicts with our gas facilities, resulting in a greater volume of City State Construction work in 2021. The location and scope of work for such projects are increasing the capital necessary to complete required main replacements and relocations. Some of this incremental capital spending involves the replacement of leak-prone pipe. Since the initial 2021 EN City State work plan was developed, the cities and towns have shared more plans with Liberty showing direct impacts to our facilities, thus adding more work to the EN City State work plan. During an earlier monthly capital status and planning meeting, it was announced by the NH Finance Team that there is a current favorable Business Group profit, which allows additional capital spend in 2021. This aligns with our mandated target to complete leak-prone pipe replacement by 2025.



Change Order Form

2021

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)

Approvals and Signatures^v

Approved By:

Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Bradford Marx		7/26/21
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Charles Rodrigues		
State President / Senior VP / VP:	Up to \$500,000			
Regional President:	Up to \$3,000,000			
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	03/29/2022
Project Name:	Main Replacement City/State Construction 8840-2123		
Requesting Region:	East	Sponsor (Name):	Brad Marx
Project Champion:	Andrew Mills	Project ID	8840-2123
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	01/01/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$4,654,819	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Andrew Mills	Project Lead		
Bradford Marx	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	4/5
2.6	Product and/or Service Performance	4/5
2.7	Scope	4/5
2.8	Cost (Budget)	4/5
2.9	Schedule	4/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Gas Operations	Oversee Contactors	Employees
Gas Engineering	Scope Projects	Employees
Contractors	Perform Piping Replacement	Contractors

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$4,654,819	\$ 8,087,355	(\$3,432,536)

Reasons for Variance	Impact
Change order #1	\$5,000,000

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Expenditure Form

2021

Project Name:	Service Replacement Fitting City/State Construction		
Financial Work Order (FWO):		Project ID #:	8840-2125
Requesting Region or Group:	Energy North	Date of Request (MM/DD/YY):	12/21/2020
Project Sponsor:	Andrew Bernier	Project Start Date:	1/1/2021
Project Lead:	Bard Marx	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$303,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		

Details of Request

Project description
<p>City/State construction-related work responds to third party construction activity, which threatens the integrity of the company's natural gas facilities. Typical third party construction that impacts those facilities includes new water, sewer, and drainage infrastructure, street reconstruction, road realignment, and bridge replacement.</p> <p>State codes and company procedures require the replacement of eight-inch and smaller cast iron gas mains if roadway or underground construction is being performed in such a way that would impact the integrity of our pipes. Non-cast iron gas mains (i.e. steel and plastic) are not subject to the same replacement codes and are typically supported and protected during third party construction whenever possible.</p> <p>The current City/State construction capital plan funds replacement or relocation of existing gas facilities, as required.</p> <p>It is the company's goal to more effectively manage the capital spend plan by minimizing spending through the following:</p> <ul style="list-style-type: none"> • Eliminate and avoid conflicts through design changes and negotiations • Engineer most effective distribution system • Optimize overall OPEX spend • Obtain reimbursement for projects where conflicts are unavoidable • Support and protect existing gas facilities during construction where practical • Minimize relocations/replacements, paving and restoration costs • Seek opportunities for synergy savings by coordinating with Growth & Proactive leak Prone Pipe replacement programs • Replacement is the last resort



Capital Project Expenditure Form

2021

Is this project growth or customer connection related? If “yes”, list the specific locations and how expenditure aligns with customer expansion objectives.

No

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?

Licensing and Environmental Permitting as required.

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?

GUIDANCE: If yes, please detail the specific assets that will be removed: Yes, dependent on individual purchase

1. *Original Cost of Plant to be removed (if known):*
2. *What is the replacement cost of the plant being removed (if original cost not known)?*
3. *Original Work Order of Plant to be removed (if known):*
4. *Is the Plant being removed reusable?*
5. *What is the year of original installation of the plant being removed*

What alternatives were evaluated and why were they rejected?

No viable alternatives. Work dictated by city and state projects.

What are the risks and consequences of not approving this expenditure?

Potential safety risk in not completing the project in conjunction with city/state projects.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All standard safety procedures will be followed on each job executed.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$303,000		



Capital Project Expenditure Form

2021

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Andrew Bernier Manager, Engineering		Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Robert Mostone Gas operations		Click here to enter a date.
Senior VP/VP:	Up to \$500,000	Richard MacDonald VP operations		
State President:	Up to \$500,000	Susan Fleck President, NH		Click here to enter a date.
Regional President:	Up to \$3,000,000			Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: As result of other Energy North project underruns liberty capital portfolio had funds available to complete additional work under the City/State project.

Project ID:	8840-2125	Project Name:	Service Replacement Fitting City/State Construction
Change Order Name:	8840-2125 Service Replacement Fitting City/State Construction	Date Prepared:	12/22/2021
Change Order #:	8840-2125 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Richard MacDonald	Revised Start Date:	3/1/2021
Project Lead:	Bard Marx	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2011 Main Replacement LPP-Restoration

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$303,000		\$300,000	\$603,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount

City/State construction-related work responds to third party construction activity, which threatens the integrity of the company's natural gas facilities. Typical third party construction that impacts those facilities includes new water, sewer, and drainage infrastructure, street reconstruction, road realignment, and bridge replacement. As result of other EnergyNorth project underruns liberty capital portfolio had funds available to complete additional meter protection work.



Change Order Form

2021


Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)

Approvals and Signatures^v

Approved By:

Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Brad Marx Engineering Manager		
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director Gas Operations		12/21/2021



Change Order Form

2021

State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Service Replacement Fitting City/State Construction 8840-2125		
Requesting Region:		Sponsor (Name):	Charles Rodrigues
Project Champion:	Brad Marx	Project ID	
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:		Project Completion Date:	
Requested Capital (\$)	\$303,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Bradford Marx	Project Lead		
Charles Rodrigues	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	5/5
2.6	Product and/or Service Performance	5/5
2.7	Scope	4/5
2.8	Cost (Budget)	4/5
2.9	Schedule	5/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$303,000	\$ 559,721	(\$256,721)

Reasons for Variance	Impact
Change order #1	\$300,000

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Business Case

2021

NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Gas System Planning & Reliability	Date Prepared:	1/11/2021
Project ID#:	8840-2131	Cost Estimate:	2,900,000
Project Sponsor:	Charles Rodrigues	Project Start Date:	1/1/2021
Project Lead:	Peter Chivers	Project End Date:	12/31/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input checked="" type="checkbox"/> Improvement <input type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
<p>The system reliability blanket includes project that provide operation benefits t customer by improving and providing better systems pressure to areas identified based on DCADA system data and hydraulic analysis that have poor pressure during cold weather conditions. It also includes strategic main connection designed to allow for large low to high pressure to occur under the LPP program. This reflects planned work to correct known deficiencies in the distribution system.</p>			
Background			
(Insert description of current operational arrangement, and brief history of project & asset)			
<p>The system reliability blanket includes project that provide operational benefits to customers beyond those of traditional system. Reinforcements project and focus on gas planning & improving overall system reliability.</p> <p>Includes:</p> <ul style="list-style-type: none"> • Eliminating single –feed distribution systems which often include the elimination of a district regulator through up ratings/down ratings and the elimination of non-standard pressure systems. • Eliminating “farm tap” regulator for regulatory non-compliance • Integrating distribution reliance on LNG facilities and/or equipment for pressure-balancing the distribution system during peak conditions. • Relocation pressure-regulating equipment out of severe flood zones • Improving the ability/flexibility to take pipeline gas from the transmission companies 			
Recommendation/Objective			
(Insert the unique problem this project is looking to resolve)			
Install system reinforcement project to allow for continuing expansion of Energy North customer base.			
Alternatives/Options			
(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			



Capital Project Business Case

2021

None

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Next Anticipated Test Year

2021

Was this Capital Project included in the current year's Board Approved Budget?

☒ Yes
☐ No

Regulatory Lag

(Click appropriate box)

☐ Less than 6 Months
☒ 6-12 Months
☐ 1 to 3 years
☐ Greater than 3 years

Category	Total Already Approved	2021	2022	Beyond 2021	Total
Internal Labor					
Materials					
Equipment					
Contractor/ Subcontractor					
AFUDC					
Total Project Cost		2,900,000			

Click here to enter text.

Unlevered Internal Rate of Return:

Basis of Estimate:

High level project estimates based on prior year cost average applied to specific planned projects.

Initial Gas project estimates 2021.xlsx

For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:

Schedule

(List key milestone dates)

Key Milestone Description	Forecast Start Date	Forecast End Date
Construction Job Completion	4/1/2021	12/31/2021

Risk Assessment

(Please describe the risk of not completing the project)



Capital Project Business Case

2021

None
Trade Finance (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)
Supporting Documentation (Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)

Approvals and Signatures ⁱ

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000	Andrew Bernier Engineering Manager.	Andrew Bernier <small>Digitally signed by Andrew Bernier Date: 2021.01.11 11:07:35 -05'00'</small>	
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Director, Engineering	Charles Rodrigues <small>Digitally signed by Charles Rodrigues Date: 2021.01.12 16:21:32 -05'00'</small>	
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald Vice President, Operations	Richard MacDonald <small>Digitally signed by Richard MacDonald Date: 2021.01.14 16:05:54 -05'00'</small>	
State President:	Up to \$500,000	Susan Fleck President, NH	Susan Fleck <small>Digitally signed by Susan Fleck Date: 2021.01.15 09:39:54 -05'00'</small>	
Regional President:	Up to \$3,000,000	James Sweeney President, East Region		
Corporate – Sr. VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			
Finance (East) – Vice President, Finance & Administration	All Requests			

ⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Capital Project Expenditure Form

2021

Project Name:	Gas System Reliability Program		
Financial Work Order (FWO):	8840-2131	Project ID #:	8840-2131
Requesting Region or Group:	EnergyNorth	Date of Request (MM/DD/YY):	1/11/21
Project Sponsor:	Charles Rodrigues	Project Start Date:	3/1/21
Project Lead:	Peter Chivers	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	\$ 2,900,000
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

Project description
The System reliability blanket includes project that provide operational benefits to customer beyond those of traditional systems reinforcement projects and focus on gas planning & improving overall system reliability.

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
Not currently

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
Licensing and environmental permitting as required.

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: Removal per individual job</i></p> <ol style="list-style-type: none"> 1. Original Cost of Plant to be removed (if known): 2. What is the replacement cost of the plant being removed (if original cost not known)? 3. Original Work Order of Plant to be removed (if known): 4. Is the Plant being removed reusable? <p>What is the year of original installation of the plant being removed</p>

What alternatives were evaluated and why were they rejected?
None were evaluated

What are the risks and consequences of not approving this expenditure?



Capital Project Expenditure Form

2021

Will be determined per job

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

All projects will be executed in accordance with company procedure.

Are there other pertinent details that may affect the decision making process?

No

Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated* or *Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input checked="" type="checkbox"/> 6 – 12 months <input checked="" type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for	Standard Rate Case		



Capital Project Expenditure Form

2021

recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input checked="" type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$2,900,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000	Brian Frost Operation Engineer		Click here to enter a date.
Senior Manager:	Up to \$50,000	Andrew Bernier Engineer Manager	Andrew Bernier	Digitally signed by Andrew Bernier Date: 2021.01.11 11:06:06 -05'00'
Senior Director/Director:	Up to \$250,000	Charles Rodrigues Engineer Director	Charles Rodrigues	Digitally signed by Charles Rodrigues Date: 2021.01.12 16:15:46 -05'00'
Senior VP/VP:	Up to \$500,000	Richard MacDonald Operations, VP	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2021.01.14 16:13:10 -05'00'
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck	Digitally signed by Susan Fleck Date: 2021.01.15 09:34:23 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney East Region President		Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000	Gerald Tremblay Senior Vice President, Operations,		Click here to enter a date.



Capital Project Expenditure Form

2021

Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000	Johnny Johnston Chief Operating Officer		Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	03/29/2022
Project Name:	Gas System Planning & Reliability 8840-2131		
Requesting Region:	East	Sponsor (Name):	Brad Marx
Project Champion:	Andrew Mills	Project ID	8840-2131
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	01/01/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$2,900,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Andrew Mills	Project Lead		
Bradford Marx	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	4/5
2.6	Product and/or Service Performance	4/5
2.7	Scope	4/5
2.8	Cost (Budget)	4/5
2.9	Schedule	2/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable		<input type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			

Project Close Out Report **2021**

External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$2,900,000	\$1,850,451	\$1,049,550

Reasons for Variance	Impact
Cause #1	

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



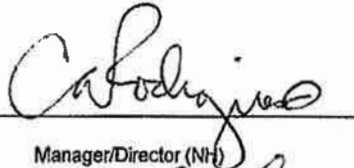
Business Case – IT Projects (>\$100,000)

[Project Name]

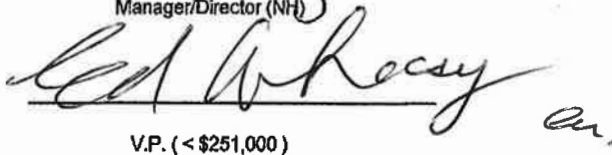
Prepared By: Sam Zawawi

Date: 9/19/2019

Reviewed By: X


Manager/Director (NH)

Approved By:


V.P. (<\$251,000)

Approved By:


IT Director/s

1. Background and Business Purpose

1.1. Problem Opportunity

Fortis 2.5 is a document management system used primarily by Engineering, Legal, Customer Service in NH and Empire District. The software is no longer supported by the DocuWare (Vendor) and must be upgraded to DocuWare 7.1

1.2. Current State and Future State

Current State

The software is no longer supported by the DocuWare (Vendor)
The software does not run on windows 10

Future State

The software will be fully supported
The software will run on windows 10
Improved Performance
Improved compatibility

2. Project Description

2.1. Objective

- 2.1.1. Replacing a product that is no longer going to be supported
- 2.1.2. Implementing a software product that current with the technology of the day
- 2.1.3. Enhancing access for the field users
- 2.1.4. Adding automation with Workflow
- 2.1.5. Implementing software that is supported by Windows 10

2.2. Scope

Fortis 2.5 is a document management system used primarily by Engineering, Legal, Customer Service in NH and Empire District. The software is no longer supported by the DocuWare (Vendor) and must be upgraded to DocuWare 7.1

2.3. Project Schedule

TBD

2.4. Anticipates Outcome

- Enhancing access for the field users
 - o Adding automation with Workflow
 - o Implementing software that is supported by Windows 10

en.

2.5. Stakeholders

- . Engineering
- . Customer Service
- . Billing
- . Legal

2.6. Alternatives

N/A

2.7. Initiative Priority

High

3. Project Risk Assessment

- 3.1. Unavailability of project managers
- 3.2. Unavailability of IT resources

4. Financial Analysis

Budget Analysis:

Identify whether the project: 1) has been included or 2) can be absorbed in the current corporate budget or 3) whether this is an additional request for funds. If (option 3 is selected) this project is not in the current budget, identify the impact (i.e. revenue, costs, net income) the approval of this project would have on the budget.

Resource Allocation & Timeframe:

Vendor will be mainly involved in the upgrade and upgrade while IT will be working with the vendor to ensure the availability of servers and other hardware required

We are looking at the end of October as a time frame

Benefits Analysis:

4.2 Non-Financial Impacts

Non-Quantifiable Benefits

- Improved Reliability
- Operational Efficiency
- Process Improvement
- Increase Customer Satisfaction
- Increased Staff Morale
- Improved Working Conditions
- Improved Safety Standards
- Health Benefits
- Regulatory / Governance
- Compliance / Risk
- Improved Corporate Image
- Brand Awareness

4.3 Cost Allocation

CAM Allocation

Total Project Costs \$ -

Business Groups	Allocation	Amount
Liberty	100.00%	\$98659
Total	100.00%	\$98659

Liberty - 4 Factor Allocation

Entity	Allocation	Amount
NH	100.00%	\$98659
Total	100.00%	\$98659

4. Risk Assessment

5. The risk of an upgrade and the eventual migration to DocuWare, beyond the downtime is that something goes wrong with the upgrade. That is why it is recommended to back everything up.
- 6.
7. The risk of not doing the Fortis upgrade is that Liberty is running on an 8-10 year old version of software. It doesn't support Windows 10, while version 6.12 will support Windows 10. Additionally, migrating from version 2.5 to DocuWare would be a very unwieldy task. Even if one was manually exporting documents, just an upgrade to Fortis 2.6 will simplify the process. By going to version 6.12, there is the added functionality that the Migration Tool provides to automate much of the migration.
8. The risks of going to DocuWare are similar to the Fortis upgrade. The only difference would be that you are going to a different piece of software with different functionality; however, this cuts both ways. On one hand there are differences, which dictate training and a learning curve. On the other hand, DocuWare is a more modern product that uses current technology and hence it works better with modern operating systems and has better usability.
9. DocuWare will run parallel to Fortis until all the documents migration are accomplished

lu

10. Assumptions/Costs details

<i>Cost Category</i>	<i>Cost (USD)</i>	<i>Details Files attached</i>
<i>Infrastructure and Hardware Cost</i>	<i>\$30,266</i>	<i>Infrastructure Cost</i>
<i>Application Support</i>	<i>\$6200</i>	<i>Support Team</i>
<i>DocuWare Upgrade NH Excluding Work-Flow Vendor's Quote</i>	<i>\$24750</i>	<i>DocuWare Upgrade Quote_NH_Excluding_WF</i>
<i>DocuWare Work-Flow add-on NH Vendor's Quote</i>	<i>\$13000</i>	<i>docuware_WF-Quote</i>
<i>UAT (Users Testing)</i>	<i>\$8000</i>	
<i>Project Management</i>	<i>16443</i>	
	<i>98659</i>	

lu

Request Number:

WORK INTAKE REQUEST

General Information
*Date: 9/20/2019
*Project Request Title: Upgrade Fortis 2.5 to Docuware 7.1 in NH
*Business Owner/Sponsor: Charles Rodrigues
*Business Lead/Primary Contact:
Section 1: Idea Definition
<p>*Introduction and Background: <i>Describe current conditions and any available baseline data.</i></p> <p>Fortis 2.5 is a document management system used primarily by Engineering, Legal, Customer Service in NH. The software is no longer supported by the DocuWare (Vendor) and must be upgraded to DocuWare 7.1</p>
<p>*Improvement Opportunity / Objective Definition: <i>Describe the problem that this initiative will solve or the opportunity to be leveraged. Describe benefits and how this aligns with the company's strategic directions.</i></p> <ul style="list-style-type: none"> - Replacing a product that is no longer going to be supported - Implementing a software product that current with the technology of the day - Enhancing access for the field users - Adding automation with Workflow - Implementing software that is supported by Windows 10
<p>*Specific Outcomes: <i>What are the requirements?</i></p> <p>In order to upgrade Fortis to DocuWare the current version of Fortis must be upgraded to 6.7 and upgrade to DocuWare 7.1</p> <p>In NH with millions of documents the upgrade will 7-9 hours including the portal</p> <p>Requirements for the upgrade</p> <ol style="list-style-type: none"> 1. Insure that all users are logged out of Fortis 2. Shutdown any Fortis services that are running on the Fortis server 3. Stop IIS on the Fortis Server 4. Stop IIS on the Fortis Portal Server 5. Insure that all files are closed on the Fortis server 6. Back up the Fortis, Fortis DT and Related folders. Liberty Utilities should back up the SQL databases for Fortis. Additionally, it is expected that a backup of the document archive will exist by virtue of normal processing. Regardless, documents will not be updated by the upgrade and

- should not be impacted by the work being done.
7. Apply the Fortis 6.12 software. A restart may be required.
 8. Install the Fortis workstation on the server
 9. Run the Fortis Database Administration module As Administrator. This will install a version of the Migration Tool. It will also run an upgrade on the database that opens up to add a column to the tables for the pick-lists and other changes. Each database will then be opened to perform the upgrade on the other five databases.
 10. Fortis will be tested to confirm it is operational
 11. Fortis 6.12 SP2 will be applied. Then a Hotfix for SP2 will be added.
 12. The Fortis Database Administrator module will again be run As Administrator. This will update the version of the Migration Tool to allow it to work with version 7.1 of DocuWare. The only purpose of the service pack and Hotfix is to upgrade the Migration Tool. No user functionality is changed.
 13. Confirm the operation of Fortis
 14. Upgrade Fortis Web Services 2.1 on the server that it is installed on. It can be on the Fortis server or it can be on the Fortis Portal server. We will need to check the servers to confirm its location.
 15. Test the upgraded version Fortis Web Services
 16. Upgrade Fortis Portal
 17. Apply any customization that is currently in Fortis Portal. This is something we need to ascertain before we do the work. I am not sure that there is customization; however, there can be. I will research this internally; however, if the answer is known by Liberty Utilities, please let me know.
 18. Test Fortis Portal
 19. Roll out the workstation upgrade to all desktop users

As for the technical requirements, access to the servers is needed. We will need to be able to download the software. Server restarts may be required. Then we must distribute the workstation to the users.

Hardware Requirements

DocuWare Services

CPU 2 * 2,0 GHz minimum, 4 * 3,2 GHz recommended

RAM 4 GB minimum, 8 GB – recommended

Hard disk

- minimum 5 GB hard disk space
- SSD recommended
- documents should be stored on a separate internal hard drive or external storage system

Database

DocuWare Internal Database:

CPU: minimum 2 * 1,4 GHz, recommended 2* 3,2 GHz

RAM: minimum 1 GB

Hard disk:

SQL Server :

System Requirements of database vendor must be followed

SQL 64 Bit recommended when using Workflow Manager

*** Budget:** *How will the work be funded? Is it part of an existing Budget/FWO or is a new FWO required?*
New FWO

Infrastructure and Hardware Cost(NH) \$30,266.00
DocuWare Upgrade NH Vendor's Quote \$24750
DocuWare Work-Flow add-on NH Vendor's Quote \$13000
Project Management \$16443
Application Support 6200
UAT NH \$8,000

Total Cost NH \$98659

*** Category -** ☐ Regulatory ☐ Safety ☐ Discretionary

*** Priority -** ☐ Low ☐ Medium ☐ High

Where would you rank this request in terms of priority for your unit and company as a whole?

*** Business Manager/Director Approval:**

Name	Title	Signature and Date

Section 2: Project Request Assessment

Assessment Owner:

Technical Assessment: *Describe infrastructure & security requirements/considerations.*

For the Fortis upgrade, the following are the supported server versions:

Fortis 6.12.0

Application Server: Server 2008, Server 2008R2, Server 2012, Server 2012 R2

Database Server: SQL 2008 and 2012

Workstation: Windows 7, 8, 8.1, 10 (32-bit and 64-bit)

System Requirements for DocuWare Version 7.1

The following requirements exist for the DocuWare setup:

The current user must have local administrator rights on the computer

.NET 4.61

Windows Installer 4.5

DocuWare Server and Clients run on the following operating systems:

Windows 7 (at least SP1, 64 bit)*, Clients also 32 bit

Windows 8 (64 bit)*, Clients also 32 bit

Windows 8.1 (64bit)*, Clients also 32 bit

Windows 10 (64bit)*, Clients also 32 bit

Windows Server 2008 R2 (64 bit)

Windows Server 2012 (64 bit)

Windows Server 2012 R2 (64-bit)

Windows Server 2016 (64-bit)
Windows Server 2019 (64-bit)

These are minimum requirements. A Fortis to DocuWare migration of millions of documents can involve a lot of processing to OCR the documents for full test. That is why it can be desirable to have a separate Web server for client access.

For Web-based applications, the following browsers are supported:

Internet Explorer 11

Firefox 50 and later

(For Firefox versions starting in March 2017, except for those components within the DocuWare configuration which are based on Silverlight.)

Chrome 54 and later

(Except for those components within the DocuWare configuration which are based on Silverlight.)

Edge

(Except for those components within the DocuWare configuration which are based on Silverlight.)

Databases

Microsoft SQL Server 2008, 2012, 2014, 2016 and 2017

Oracle 12c (except for Multitenant Architecture) must be installed on a separate machine

MySQL 5.0 and later

Special requirements for Connect to Outlook

Microsoft Office 2013 and Outlook 2016 in 32-bit and 64-bit versions.

Microsoft Exchange Server 2007, 2010, 2013 and 2016

Risk Assessment and Mitigation: *Describe the risk of the suggested action and/or risk if we don't do it. What will we do to mitigate this risk?*

The risk of an upgrade and the eventual migration to DocuWare, beyond the downtime is that something goes wrong with the upgrade. That is why it is recommended to back everything up.

The risk of not doing the Fortis upgrade is that Liberty is running on an 8-10 year old version of software. It doesn't support Windows 10, while version 6.12 will support Windows 10. Additionally, migrating from version 2.5 to DocuWare would be a very unwieldy task. Even if one was manually exporting documents, just an upgrade to Fortis 2.6 will simplify the process. By going to version 6.12, there is the added functionality that the Migration Tool provides to automate much of the migration.

The risks of going to DocuWare are similar to the Fortis upgrade. The only difference would be that you are going to a different piece of software with different functionality; however, this cuts both ways. On one hand there are differences, which dictate training and a learning curve. On the other hand, DocuWare is a more modern product that uses current technology and hence it works better with modern operating systems and has better usability.

DocuWare will run parallel to Fortis until all the documents migration are accomplished

Interactions/Dependencies: *Describe any required integrations with other systems, dependencies on other projects, organizations/business units, etc.*

The biggest piece is probably the field access to Fortis via Fortis Portal. SmartConnect is one of the DocuWare products purchased, which means Liberty Utilities must have Fortis Imagelt. These two modules are designed to provide ability to OCR selected text from an application to look up documents in DocuWare and Fortis respectively. Therefore, there is some level of integration that may exist.

Approach: *Describe how the project will proceed, the proposed solution at a high level (i.e. vendor quotes)*

The plan is to upgrade Fortis. Once Fortis is upgraded to the current version, the current version of DocuWare will be installed. During this time period, we will assess the document types that are in Fortis to determine how to map these to DocuWare file cabinets. This is a big part of the migration plan.

At the same time, discovery for the Workflow and any other functionality that is desired for the people in the field will need to be determined. Since there is work planned post-migration, these requirements should be known before, finalize the plans for the migration. Therefore, this work should commence once we have the necessary paperwork ready for these aspects of the project.

Once Fortis, DocuWare and the migration plan are ready, the migration will begin. At this time the Fortis documents will be migrated to DocuWare using the Migration Tool. The migration tool will be configured based on the plan assembled during discovery. It will migrate the documents one document type at a time until completion.

There will be two passes made to migrate documents. The first will happen to get the bulk of the documents, then a final pass will be run to get anything that was loaded to Fortis after the first migration was started. The first pass could take 4-8 weeks; however, the second pass will hopefully take less than a week. The second pass will be quicker due to the much smaller number of documents that are left to migrate.

The first pass will allow business to continue as normal. When the second pass is run, it will be necessary to lock the system down so that no new documents are loaded. This will coincide with training, with the plan to go live with DocuWare after training.

Along the way, we will also want to determine the current security requirements for DocuWare. While the existing access level can be maintained, the change in technology may dictate a new look at the process based on DocuWare's functionality. This will happen during the migration.

Timeline: *Include Significant Dates or Windows of Opportunity and desired Target Date.*

TBD

Cost Estimate: *Please include software, hardware, implementation costs (internal & external)*

Cost Category	Cost (USD)	Details Files attached
Infrastructure and Hardware Cost	\$30,266	Infrastructure Cost
Application Support	\$6200	Support Team
DocuWare Upgrade NH	\$24750	DocuWare


<i>Excluding Work-Flow Vendor's Quote</i>		<i>Upgrade Quote_NH_Excluding WF</i>	
<i>DocuWare Work-Flow add-on NH Vendor's Quote</i>	<i>\$13000</i>	<i>docuware_WF-Quote</i>	
<i>UAT (Users Testing)</i>	<i>\$8000</i>		
<i>Project Management</i>	<i>16443</i>		
Total	\$98659		

•

Section 3: Actions/Approvals (Business)

☐ **Approved (NH)**

☐ **Canceled**

Name	Title	Signature and Date
Charles Rodrigues	Director/Engineering	 10/2/19

** Initial fields required for request to be logged*



Capital Project Business Case

12021

NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Transportation/Fleet	Date Prepared:	1/21/2021
Project ID#:	8840-2190	Cost Estimate:	2,013,000
Project Sponsor:	Robert Mostone	Project Start Date:	1/15/2021
Project Lead:	Richard Foley	Project End Date:	12/31/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input type="checkbox"/> Improvement <input checked="" type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
<p>This Project represents the annual purchases of vehicles required for Liberty Utilities (EnergyNorth). A review and assessment of the fleet is performed in conjunction with operations to determine any fleet additions required and replacement needs based on the current condition (mileage and age) of the fleet as determined in the corporate fleet policy.</p>			
Background			
(Insert description of current Operational arrangement, and brief history of project & asset)			
<p>To support the requirement to construct and maintain the electric distribution assets in the territory, there is a requirement for crews and employees to use trucks and cars to perform the work. This project is designed to fund the new and replacement vehicles required to support these operations.</p>			
Recommendation/Objective			
(Insert the unique problem this project is looking to resolve)			
<p>Purchase vehicles to assist in the performance and completion of tasks required to provide an adequate and safe supply of energy to our customers. We review needs annually to determine new and replacement needs to support these operations.</p>			
Alternatives/Options			
(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			
<p>Regional Fleet committee meets regularly to discuss all needs and alternatives related to fleet inventory. Within this committee any viable alternatives for individual fleet equipment is explored.</p>			
Financial Assessment/Cost Estimates			
(Double click embedded excel file to update; include contingency allowance in excel file)			



Capital Project Business Case

2021

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box) <input type="checkbox"/> Less than 6 Months <input checked="" type="checkbox"/> 6-12 Months <input checked="" type="checkbox"/> 1 to 3 years <input type="checkbox"/> Greater than 3 years			

Category	Total Already Approved	2021	2022	Beyond 2022	Total
Internal Labor					
Materials					
Equipment		2,013,000			
Contractor/ Subcontractor					
AFUDC					
Total Project Cost		2,013,000			

Unlevered Internal Rate of Return:

Basis of Estimate: *Provide brief explanation on basis of estimate, activities completed to determine costs*

For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: Historic cost of vehicles and current vendor quotes.

Schedule (List key milestone dates)		
Key Milestone Description	Forecast Start Date	Forecast End Date
Purchase Trucks	01-01-2021	10-30-2021
Receive Trucks	01-01-2020	12-31-2021

Risk Assessment (Please describe the risk of not completing the project)
Regular review and replacement of fleet assets is important as it keeps our vehicles in good working order. Failure to have an adequate program leads to more frequent breakdowns and the potential for not having the correct vehicle to perform the required tasks.

Trade Finance (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)



Capital Project Business Case

2021

Supporting Documentation (Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)
See above

Approvals and Signatures¹

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Richard Foley Director, Supply Chain, Supply Chain Procurement	Richard Foley	Digitally signed by Richard Foley DN: cn=Richard Foley, o=Liberty Utilities, ou, email=richard.foley@libertyutilities.com, c=US Date: 2021.02.08 18:36:04 -05'00'
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald VP Operations	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2021.02.11 13:27:39 -05'00'
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck	Digitally signed by Susan Fleck Date: 2021.02.16 14:44:40 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney East Region President		3/2/21
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

¹ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Liberty Utilities

Capital Project Expenditure Form

2021

Project Name:	Transportation/Fleet		
Financial Work Order (FWO):	TBD	Project ID #:	8840-2190
Requesting Region or Group:	New Hampshire-Energy North	Date of Request (MM/DD/YYYY):	1/6/2021
Project Sponsor:	Robert Mostone	Project Start Date:-	1/15/2021
Project Lead:	Richard Foley	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input checked="" type="checkbox"/> D Mandated <input type="checkbox"/> Growth <input type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

Project description This Project represents the annual purchases of vehicles required for Liberty Utilities (Energynorth) Corp. A review and assessment of the fleet is performed in conjunction with operations to determine any fleet additions required and replacement needs based on the current condition (mileage and age) of the fleet as determined in the corporate fleet policy
--

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives. No
--

Please describe any permitting, requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure? NA
--

Will there be assets greater than \$500,000 currently in service removed as a result of this expenditure? <i>GUIDANCE: If yes, please detail the specific assets that will be removed:</i> <ol style="list-style-type: none"> Original Cost of Plant to be removed (if known): What is the replacement cost of the plant being removed (if original cost not known)? Original Work Order of Plant to be removed (if known): Is the Plant being removed reusable? What is the year of original installation of the plant being removed



Capital Project Expenditure Form

2021

What alternatives were evaluated and why were they rejected?

Continue using existing vehicles: This was rejected due to the failing condition of the assets and the safety risk this in continuing to operate older assets and the risk of failure/breakdown can impede our ability to respond to customer needs.

What are the risks and consequences of not approving this expenditure?

Increased risk of equipment failure posing potential safety risks to employee's customers and possibly the general public if equipment failure results in delayed response to emergencies.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

Vehicle replacements are a results of standards set forth in the fleet policy which address safety related impacts.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021


Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year		Was this Capital Project included in the current year's Board Approved Budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete: ⁱ	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$2,113,000		

Approvals and Signaturesⁱⁱ

Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			Click here to enter a date.
Senior Manager:	Up to \$50,000			Click here to enter a date.
Senior Director/Director:	Up to \$250,000	Richard Foley Director, Supply Chain, Supply Chain Procurement	Richard Foley 	Digitally signed by Richard Foley DN: cn=Richard Foley, o=Liberty Utilities, ou, email=richard.foley@libertyutilities.com, c=US Date: 2021.01.07 11:08:29 -05'00'



Capital Project Expenditure Form

2021

Senior VP/VP:	Up to \$500,000	Richard MacDonald VP Operations	Richard MacDonald Digitally signed by Richard MacDonald Date: 2021.02.11 13:14:05 -05'00'
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck Digitally signed by Susan Fleck Date: 2021.02.12 10:32:30 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney East Region President	Click here to enter a date.
Corporate – Sr. VP Operations:	Up to \$5,000,000		Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000		Click here to enter a date.

For Best Practices on estimating project contingencies please see the Capital Policy.

Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	
Project Name:	Transportation Fleet and Equipment Purchases 8840-2190		
Requesting Region:		Sponsor (Name):	Robert Mostone
Project Champion:	Richard Foley	Project ID	8840-2190
Project Status	<input type="checkbox"/> In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	01/01/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$2,013,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
	Project Lead		
Richard Foley	Project Sponsor		
Robert Mostone	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	4/5
2.6	Product and/or Service Performance	4/5
2.7	Scope	4/5
2.8	Cost (Budget)	4/5
2.9	Schedule	4/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Richard Foley	Project Sponsor	Employee
Robert Mostong	Operations Manager	Employee

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
Supply Chain Issues	Issues with Supply impacted our ability to get vehicles		

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution
We were unsuccessful in getting our 3 fitting trucks received by year end due to supply chain issues in getting the product	We will be incorporating these units into 2022 budget.

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
---------------	-----------	-----------	-------------------

Project Close Out Report **2021**

Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$2,013,000	\$ 1,142,619	\$870,381

Reasons for Variance	Impact
Supply Chain issues globally with automotive parts lead to delays product availability.	Fleet is being kept longer than planned (past retirement)

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Project Close Out Report **2021**

Registry of All Job Codes (Regional, Corporate, LABs)
402190-39201
402190-39202
402190-39203
402190-39204
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402190-39601
402190-39613
402190-39801
402190-39802

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Capital Project Business Case

2021

NOTE: This form is required for planned Growth, Regulatory Supported, and Discretionary projects as well as combined blanket projects for Safety and Mandated with Growth, Regulatory Supported, and Discretionary Projects with a spend greater than \$100,000 and all unplanned projects. All other Project types can utilize the Capital Expenditure Application Form.

Project Overview			
Project Name:	Meter Purchase Blanket	Date Prepared:	1/7/2021
Project ID#:	8840-2191	Cost Estimate:	\$1,150,000
Project Sponsor:	Robert Mostone	Project Start Date:	1/30/2021
Project Lead:	Richard Foley	Project End Date:	12/31/2021
Prepared By:	Ryan Patnode	Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned
Project Type (click appropriate boxes):	<input type="checkbox"/> Safety <input type="checkbox"/> Mandated <input checked="" type="checkbox"/> Growth <input checked="" type="checkbox"/> Regulatory Supported <input type="checkbox"/> Discretionary		
Spending Rationale:	<input type="checkbox"/> Growth <input type="checkbox"/> Improvement <input checked="" type="checkbox"/> Replenishment		
Project Scope Statement			
(Insert the scope of work, major deliverables, assumptions, and constraints)			
This project represents the annual purchase of natural gas meters required for Liberty Utilities (EnergyNorth Natural Gas) Corp. The scope is for the purchase and receipt of meters and AMR (Automated Meter Reading) devices.			
Background			
(Insert description of current operational arrangement, and brief history of project & asset)			
<p>Liberty Utilities has an obligation to select randomly generated meter accounts and reform testing on accuracy of the meters. In addition to this process, we are targeting gas meters older than 30 years for retirement and replacement in an effort to remain in the tolerance in the pick for test program. Additionally, this project funds any new meters required as a result of sales growth which occurs during the year.</p> <p>The Key drivers for this project are:</p> <ul style="list-style-type: none"> • Identification of older (30+ years) gas meters subject to replacement. • Results of "pick for test" program and the need to perform additional meter replacement • New customer growth and upgrades requiring new or larger sized meters based on customer demand. 			
Recommendation/Objective		(Insert the	
unique problem this project is looking to resolve)			
Purchase gas meters to meet the obligation of replacement of older equipment and support the requirement to provide natural gas services to new customer.			
Alternatives/Options			
(Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			
None-Regulatory requirements			
Financial Assessment/Cost Estimates			
(Double click embedded excel file to update; include contingency allowance in excel file)			



Capital Project Business Case

2021

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box) <input type="checkbox"/> Less than 6 Months <input type="checkbox"/> 6-12 Months <input type="checkbox"/> 1 to 3 years <input type="checkbox"/> Greater than 3 years			

Category	Total Already Approved	2021	2022	Beyond 2022	Total
Internal Labor					
Materials					
Equipment		1,150,000			
Contractor/ Subcontractor					
AFUDC					
Total Project Cost		1,150,000			

Unlevered Internal Rate of Return:

Basis of Estimate: *Prior years actual cost. similar purchases expected.*

For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:

Schedule
 (List key milestone dates)

Key Milestone Description	Forecast Start Date	Forecast End Date
Purchase Meters and ERT's	1/30/2021	12/31/2021
Receive Meters & ERT's	2/30/2021	12/31/2021

Risk Assessment
 (Please describe the risk of not completing the project)

Inability to replace older meters will result in being non-compliant with our obligations to replace older meters.

Trade Finance
 (Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)



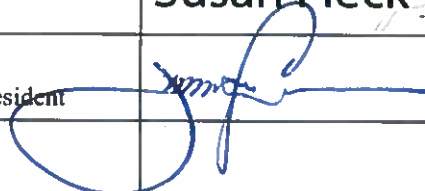
Capital Project Business Case

2021

Supporting Documentation

(Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)

Approvals and Signatures¹

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Richard Foley Director, Supply Chain, Supply Chain Procurement	Richard Foley	Digitally signed by Richard Foley DN: cn=Richard Foley, o=Liberty Utilities, ou, email=richard.foley@libertyutilities.com, c=US Date: 2021.01.07 11:07:34 -05'00'
Senior Vice President/ Vice President	Up to \$500,000	Richard MacDonald VP Operations	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2021.02.11 13:28:45 -05'00'
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck	Digitally signed by Susan Fleck Date: 2021.02.12 10:29:14 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney East Region President		3/9/21
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

¹ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Liberty Utilities

Capital Project Expenditure Form

202.1

Project Name:	Meter Purchase Blanket		
Financial Work Order (FWO):	TBO	Project ID #:	8840-2191
Requesting Region or Group:	New Hampshire-Energy North	Date of Request (MM/DD/YY):	1m2021
Project Sponsor:	Robert Mostone	Project Start Date:	1/10/2021
Project Lead:	Richard Foley	Project End Date:	12/31/2021
Prepared by:	Ryan Patnode	Requested Capital (\$)	
Planned or Unplanned Projects:	<input checked="" type="checkbox"/> Planned <input type="checkbox"/> Unplanned		
Project Type: (Click appropriate boxes)	<input type="checkbox"/> Safety <input type="checkbox"/> D Mandated <input checked="" type="checkbox"/> Growth <input checked="" type="checkbox"/> Regulatory Supported <input checked="" type="checkbox"/> Discretionary		

Details of Request

Project description
This project represents the annual purchase of natural gas meters required for Liberty Utilities (EnergyNorth Natural Gas) Corp. The scope is for the purchase and receipt of meters and AMR (Automated Meter Reading) devices.

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.
Yes-Replacement meters that are on our system are identified by gas operations based on annual testing requirements. All meters greater than 30 year are removed for service. Some population of the new meters will also be used to support customer growth. The specific locations develop as the year progresses.

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?
NA

Will there be assets, greater than \$5,000, currently in service removed as a result of this expenditure?
<p><i>GUIDANCE: If yes, please detail the specific assets that will be removed: No for Growth, Yes for pick for test</i></p> <p>1. Original Cost of Plant to be removed (if known): Original install date varies</p> <p>2. What is the replacement cost of the plant being removed (if original cost not known)?</p> <p>3. Original Work Order of Plant to be removed (if known):</p> <p>4. Is the Plant being removed reusable?</p> <p>5. What is the year of original installation of the plant being removed</p> <p>There will be some plant removed. The exact plant removed will be contingent upon the arrival of the new equipment and locations selected as part of the meter testing program. New meter installations to support growth will not have plant removed.</p>



Liberty Utilities
WATER GAS ELECTRIC

Capital Project Expenditure Form

2021

What alternatives were evaluated and why were they rejected?

We have an obligation to perform meter testing to confirm the accuracy of the metering devices. As part of the random sampling, new meters are purchased to remove the vintage meters that are in the field. Leaving older meters which have the potential for failure or create reading/billing issues can impact the customer. For new customers, a mechanism is required to ensure we can measure customer usage.

What are the risks and consequences of not approving this expenditure?

We fall out of compliance with our meter testing and change program. Additionally we will be unable to install any new meters on new customers and unable to provide services.

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

Meter installation follow company safety standard operating procedures.

Are there other pertinent details that may affect the decision making process?

No



Capital Project Expenditure Form

2021


Complete the Financial Summary table only if:

- Project is less than \$100,000; or
- Project category is *Mandated or Safety* (Business Case Form not required)

Financial Summary

Next Anticipated Test Year	2021	Was this Capital Project included in the current year's Board Approved Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Regulatory Lag (Click appropriate box)	<input type="checkbox"/> Less than 6 months <input checked="" type="checkbox"/> 6 – 12 months <input type="checkbox"/> 1 – 3 years <input type="checkbox"/> Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:¹	<input type="checkbox"/> Fixed or Firm Price <input type="checkbox"/> Estimate – Internal <input type="checkbox"/> Estimate – External <input type="checkbox"/> Other (specify details) Click here to enter text.		
Category	Current Year	Future Years	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	1,150,000		

Approvals and Signatures[¶]

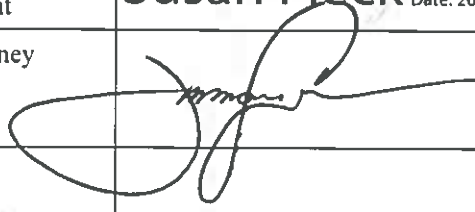
Approved By:				
Role	Approval Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager:	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Richard Foley Director, Supply Chain, Supply Chain Procurement	 Richard Foley	Digitally signed by Richard Foley DN: cn=Richard Foley, o=Liberty Utilities, ou, email=richard.foley@libertyutilities.com, c=US Date: 2021.02.08 16:36:57 -05'00'



Liberty Utilities
WATER GAS ELECTRIC

Capital Project Expenditure Form

2021

Senior VP/VP:	Up to \$500,000	Richard MacDonald VP Operations	Richard MacDonald	Digitally signed by Richard MacDonald Date: 2021.02.11 13:21:25 -05'00'
State President:	Up to \$500,000	Susan Fleck NH President	Susan Fleck	Digitally signed by Susan Fleck Date: 2021.02.12 10:33:00 -05'00'
Regional President:	Up to \$3,000,000	James Sweeney East Region President		3/9/21
Corporate – Sr. VP Operations:	Up to \$5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			Click here to enter a date.

ⁱ For Best Practices on estimating project contingencies please see the Capital Policy.

ⁱⁱ Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Advanced purchase of meter in anticipation of longer lead times in coming months.

Project ID:	8840-2191	Project Name:	Meter Purchase
Change Order Name:	8840-2191	Date Prepared:	11/22/2021
Change Order #:	8840-2191 #1	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Robert Mostone	Revised Start Date:	3/1/2021
Project Lead:	Rich Foley	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2127 Reserve for Unidentified Growth

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$1,150,000		\$100,000	\$1,250,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount Advanced purchase of meter in anticipation of longer lead times in coming months.

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)



Change Order Form

2021

Approvals and Signatures^v

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director Gas Operations	<i>Robert A Mostone Jr</i>	11/23/2021
State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.



Change Order Form

2021

Project Overview

Reason for Change: Advanced purchase of meter in anticipation of longer lead times in coming months.

Project ID:	8840-2191	Project Name:	Meter Purchase
Change Order Name:	8840-2191	Date Prepared:	11/22/2021
Change Order #:	8840-2191 #2	Financial Work Order (FWO):ⁱ	
Project Sponsor:	Robert Mostone	Revised Start Date:	3/1/2021
Project Lead:	Rich Foley	Revised End Date:ⁱⁱ	12/31/2021
Prepared By:	Ryan Patnode	Change Typeⁱⁱⁱ	X In Scope <input type="checkbox"/> Out of Scope
Project Contingency Available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If No is Selected, Please specify source of funds^{iv}	8840-2127 Reserve for Unidentified Growth

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Charges	Current Change Order Amount	Total
Internal Labor				
Materials				
Equipment				
Contractor/Subcontractor				
Burdens/Overheads				
AFUDC				
Total Project Cost	\$1,150,000	\$100,000	\$250,000	\$1,500,000

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount Advanced purchase of meter in anticipation of longer lead times in coming months.

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)


Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)



Change Order Form

2021

Approvals and Signatures^v

Approved By:				
Role	Approval Authority Limit	Name	Signature	Date
Manager / Staff (requisitioner/buyer):	Up to \$25,000			
Senior Manager: :	Up to \$50,000			
Senior Director/Director:	Up to \$250,000	Robert Mostone Director Gas Operations		12/21/2021
State President / Senior VP / VP:	Up to \$500,000	Richard MacDonald VP Gas Operations		
Regional President:	Up to \$3,000,000	James Sweeney, East President		
Corporate - Sr VP Operations:	Up to \$5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over \$5,000,000			

ⁱ The Financial Work Order Section captures the work order this change falls under when the job was initially set-up

ⁱⁱ The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan

ⁱⁱⁱ The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

^{iv} In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

^v Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report **2021**

Requesting Region or Group:	Liberty Utilities- NH- Gas Operations	Date of Closeout (MM/DD/YY):	02/10/2022
Project Name:	Meter Work Project (Meter Purchases) 8840-2191		
Requesting Region:	New Hampshire	Sponsor (Name):	Robert Mostone
Project Champion:	Richard Foley	Project ID	8840-2191
Project Status	X In Service <input type="checkbox"/> Complete <input type="checkbox"/> Closed		
Project Start Date:	01/01/2021	Project Completion Date:	12/31/2021
Requested Capital (\$)	\$1,150,000	Expenditure Included in Approved Budget?	X Yes <input type="checkbox"/> No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Gary Poon	Project Lead	<i>Gary Poon</i>	2/10/2022
Richard Foley	Project Sponsor		
Robert Mostone	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Project Close Out Report **2021**

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	<i>Scale of 1 thru 5; 5 = highest</i>	
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	4/5
2.6	Product and/or Service Performance	4/5
2.7	Scope	4/5
2.8	Cost (Budget)	4/5
2.9	Schedule	4/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each “no” response, include an issue in Open Issues section.

Item	Question	Response	
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.3 ⁱ	Were audits (e.g., project closeout audit) completed and results documented for future reference?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
3.4	Identify the storage location for the following project documents items:		
Item	Document	Location (e.g., Google Docs, Webspace)	Format
3.4a	Business Case	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4b	If available, the Final Project Schedule	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4c	Budget Documentation and Invoices	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4d	Status Reports	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4e	Risks and Issues Log	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4f	Final deliverable	W Drive	<input checked="" type="checkbox"/> Electronic <input type="checkbox"/> Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team ⁱⁱ

Project Manager to list resources specified in the Project Plan and used by the project.

Project Close Out Report **2021**

Name	Role	Type (e.g., Contractor, Employee)
Gary Poon	Project Lead	Employee
Richard Foley	Project Sponsor	Employee
Robert Mostone	Operations Manager	Employee

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
Supply Chain Shortages	Global Supply Chain issues are creating issues with product. We pulled forward purchases to help meet future needs.		

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any “no” responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
---------------	-----------	-----------	-------------------

Project Close Out Report **2021**

Cost of Design & Engineering (\$)			
Cost of Materials (\$)			
Cost of Construction (\$)			
External Costs (\$)			
Internal Costs (\$)			
Other (\$)			
AFUDC (\$)			
Total Project Costs (\$)	\$1,150,000	\$ 1,401,384	(\$251,384)

Reasons for Variance	Impact
Change order #1	\$100,000
Change order #2	\$250,000

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)
402191-38101
402191-38102
402191-38120

ⁱ This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

ⁱⁱ For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than \$5M please complete this section, all other projects do not require this.



Liberty UtilitiesSM
WATER | GAS | ELECTRIC

B U S I N E S S C A S E

PROJECT TITLE: Keene HP System Conversion

PROJECT SPONSOR: **RICHARD MACDONALD**

PROJECT LEAD: **SHAWN FUREY**

DATE: **1/8/2018**

PROJECT ID: 8843-1819

BUSINESS PLAN NUMBER:

Business Case

RECOMMENDATION:

This Blanket project will cover the 2018 Capital spend required to gas up the newly installed line on Production Ave and covert Monadnock Marketplace from propane air to natural gas. The process includes shutting down service, removing the propane air, pressure testing the line to 90 psig and then introducing the natural gas into the existing pipeline. Customers will be converted under a separate job number.

BACKGROUND

In the winter of 2015/2016 the blower system for the propane air mixture located at the Keene Plant located on Emerald St went down. Due to the outage, the 110 customers on the system experienced higher burners which resulted in the town fire department and Liberty operations group to respond to high burner calls. As a result in 2016 and 2017 Liberty has manned the plant 24/7.

In 2017 Liberty Utilities installed a temp CNG decompression skid at the end of Production Ave along with isolation valves in Monadnock Marketplace and 2000+ feet of plastic on Production Ave from the Marketplace to the temp CNG site. Liberty received approval from the City Fire Dept and Planning Board; however, Liberty is currently awaiting approval from the PUC Safety Division.

This blanket will allow Liberty to gas in the new plastic line on Production Ave and convert the Marketplace from propane air to natural gas. The intention is to turn the blower system off at the plant (permanently). Depending on load, Liberty will also look to expand conversions to Key Rd in 2018. The job numbers used in 2017 are below. 18303 is job number used for the pipe, valve, meter set, EFV, purge points, gas in, ect and will be linked to the blanket project number 8843-1819.

43C18821-18301-KN Temporally CNG- COG

-All work associated with the temp CNG site- Production Ave. Includes design and permitting. Also, includes labor and materials to convert pipeline from propane air to natural gas.

43C18821-18302- KN Permanent CNG- Prod Ave-COG

-All work associated with the permanent CNG site- Site to be determined. Includes design and permitting. Also, includes labor and materials to convert pipeline from propane air to natural gas.

43C18821-18303- KN CNG Conversion- Cap

-All labor and materials associated with pipe, valve, meter set, EFV, and purge points install.

43C18821-18304- KN HP TO CNG-Cust Conversions- Exp

-All labor and materials associated with conversion of customer appliances

Business Case

ALTERNATIVES/OPTIONS

The alternative would be to do nothing and man the plant 24/7. Also, there is a possibility that the blower system could go down again.

FINANCIAL ASSESSMENT

This Blanket project is based on historical spending trends and anticipated a year-ahead activity in this investment category.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

If we do nothing and the plant suffers another malfunction there could fines, loss of reputation, customers leaving the system from fear and reliability.

IMPLEMENTATION/ACTION PLAN

The construction will take place under individual jobs numbers throughout the year.

REVIEWED BY:

DIRECTOR/VP:

FINANCE:

Business Case



Liberty UtilitiesSM
WATER | GAS | ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Capital / Keene	HOME OFFICE REF #: 8843-1819
PROJECT TITLE: Keene HP System Conversion	EXPECTED PROJECT TOTAL: \$100,000
PROJECT TYPE (circle one): System Maint / System Project / Growth /	
PROJECT START DATE: 1/1/2018	PROJECT END DATE: 12/31/2018
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:
Type of Capital Project: <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <input checked="" type="checkbox"/> Growth <input type="checkbox"/> Improvement Upgrades <input type="checkbox"/> Infrastructure Replacement </div>	
PROJECT DESCRIPTION & LOCATION: <p>This Blanket project will cover the 2018 Capital spend required to gas up the newly installed line on Production Ave and covert Monadnock Marketplace from propane air to natural gas. The process includes shutting down service, removing the propane air, pressure testing the line to 90 psig and then introducing the natural gas into the existing pipeline. Customers will be converted under a separate job number.</p>	
IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING). <p>No</p>	
PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT. <p>Licensing and Environmental Permitting as required.</p>	
COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES. <p>Cost estimates will be calculated on an individual job basis.</p>	
WILL THERE BE ASSETS GREATER THAN \$5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT? <p>Yes, Asset removal will be calculated on a job specific basis.</p>	

Attachment:

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment - Revenue Requirement

Line	Description	IT	Transmission Mains	Distribution Mains	Services	Meters	Transportation	GEN-Tools-Shop- Garage Equip	Total
<i>FERC Account</i>		<i>303</i>	<i>367</i>	<i>376</i>	<i>380</i>	<i>381</i>	<i>392</i>	<i>394</i>	
1	Capital Spending	\$ 351,408	\$ 23,086,343	\$ 511,291	\$ 605,038	\$ 2,405,716	\$ 970,393	\$ 247,679	\$ 28,177,868
2									
3	<u>Deferred Tax Calculation</u>								
4	Tax Method	MACRS20	MACRS20	MACRS20	MACRS20	MACRS20	MACRS20	MACRS20	
5	Tax Depreciation Rate	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	5.26%	
6									
7	Bonus Depreciation @ 0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8									
9	Tax Basis	\$ 351,408	\$ 23,086,343	\$ 511,291	\$ 605,038	\$ 2,405,716	\$ 970,393	\$ 247,679	\$ 28,177,868
10	MACRS Depreciation	\$ 13,178	\$ 865,738	\$ 19,173	\$ 22,689	\$ 90,214	\$ 36,390	\$ 13,028	\$ 1,060,410
11									
12	Tax Depreciation - Federal	\$ 13,178	\$ 865,738	\$ 19,173	\$ 22,689	\$ 90,214	\$ 36,390	\$ 13,028	\$ 1,060,410
13	Tax Depreciation - State	\$ 13,178	\$ 865,738	\$ 19,173	\$ 22,689	\$ 90,214	\$ 36,390	\$ 13,028	\$ 1,060,410
14									
15	Book Depreciation Rate	20.00%	1.92%	1.92%	3.55%	3.13%	20.00%	20.00%	
16	Book Depreciation	\$ 70,282	\$ 443,258	\$ 9,817	\$ 21,479	\$ 75,299	\$ 194,079	\$ 49,536	\$ 863,748
17									
18	Tax over (under) Book - Federal	\$ (57,104)	\$ 422,480	\$ 9,357	\$ 1,210	\$ 14,915	\$ (157,689)	\$ (36,508)	\$ 196,662
19	Tax over (under) Book - State	(57,104)	422,480	9,357	1,210	14,915	(157,689)	(36,508)	196,662
20	Deferred Taxes - Federal @ 21.00%	(11,992)	88,721	1,965	254	3,132	(33,115)	(7,667)	41,299
21	Deferred Taxes - State @ 7.60%	(4,340)	32,108	711	92	1,134	(11,984)	(2,775)	14,946
22	<u>Deferred Tax Balance @ 0.00%</u>	<u>\$ (16,332)</u>	<u>\$ 120,829</u>	<u>\$ 2,676</u>	<u>\$ 346</u>	<u>\$ 4,266</u>	<u>\$ (45,099)</u>	<u>\$ (10,441)</u>	<u>\$ 56,245</u>
23									
24	<u>Rate Base Calculation</u>								
25	Plant in Service	\$ 351,408	\$ 23,086,343	\$ 511,291	\$ 605,038	\$ 2,405,716	\$ 970,393	\$ 247,679	\$ 28,177,868
26	Accumulated Depreciation	(70,282)	(443,258)	(9,817)	(21,479)	(75,299)	(194,079)	(49,536)	(863,748)
27	Deferred Tax Balance	16,332	(120,829)	(2,676)	(346)	(4,266)	45,099	10,441	(56,245)
28	<u>Rate Base</u>	<u>\$ 297,458</u>	<u>\$ 22,522,256</u>	<u>\$ 498,798</u>	<u>\$ 583,213</u>	<u>\$ 2,326,152</u>	<u>\$ 821,413</u>	<u>\$ 208,584</u>	<u>\$ 27,257,874</u>
29									
30	<u>Revenue Requirement Calculation</u>								
31	Return on Rate Base @ 8.75%	\$ 26,029	\$ 1,970,810	\$ 43,647	\$ 51,034	\$ 203,550	\$ 71,878	\$ 18,252	\$ 2,385,200
32	Depreciation Expense	70,282	443,258	9,817	21,479	75,299	194,079	49,536	863,748
33	Property Tax @ \$6.60 per \$1000	2,319	152,370	3,375	3,993	15,878	6,405	1,635	185,974
34	<u>Annual Revenue Requirement</u>	<u>\$ 98,630</u>	<u>\$ 2,566,438</u>	<u>\$ 56,839</u>	<u>\$ 76,506</u>	<u>\$ 294,727</u>	<u>\$ 272,361</u>	<u>\$ 69,423</u>	<u>\$ 3,434,923</u>

Keene CNG Phase I Expansion Revenue Requirement Adjustment (per risk sharing calculation)

(21,933)

Total Annual Revenue Requirement

\$ 3,412,990

Capped at \$3,200,000

Rate of Return Calculation*	Capital Structure	Cost of Capital	Weighted Cost of Capital	Tax Rate	Pre-Tax WACC
Equity	52.0%	9.30%	4.84%	27.004%	6.63%
Debt	48.0%	4.42%	2.12%		2.12%
	100.0%	13.72%	6.96%		8.75%

*As approved in the Settlement Agreement in Docket No. DG 20-105 with exception of the effective tax rate

Risk Sharing Mechanism
Update DCF Analysis for Keene Phase 1 Conversion
Step 2 Adjustment

Capital Cost Direct (12/31/21 Rate Base)	992,249.50
Required Return (pre tax)	8.75%
Depreciation	24,806
Property tax rate (\$6.60 per \$1,000)	0.66%
Insurance rate	0.10%

Risk Sharing Calculation*	
Step 2 Adjustment Take Effect August 1, 2022	
Average revenue (years 2-4)	\$18,117.00
Average revenue requirement (years 2-4)	\$110,349.68
Difference	(\$92,232.68)
Revenue Requirement Reduction (50%)	(\$46,116.34)
Less: Revenue Requirement Reduction previously included in base distribution rates (50%)	(\$22,148.71)
Total Incremental Revenue Requirement Reduction (50%)	(\$23,967.64)
Adjustment to Distribution (91.51%)	(\$21,932.78)
Adjustment to COG (8.49%)	(\$2,034.85)

NPV (Delta yrs 1-10, discount rate 10.15%) (\$558,157.71)

Year	IRS MACRS Rates	IRS MACRS Table	Book Depr	Delta Book less Tax	Tax Rate	Deferred Inc Tax	Accumulated Deferred Inc Tax	Rate Base	Required Return	Property Tax	Insurance	O&M	Revenue Requirement	Annual Revenues	Delta Rev Req less Revenue
(40 yrs/2.5%)										0.66%	0.10%	\$ 35			
1	5.00%	49,612	24,806	(24,806)	27%	(6,699)	(6,699)	992,250							
2	9.50%	94,264	24,806	(69,457)	27%	(18,809)	(25,508)	960,745	\$85,410	\$6,549	\$992	\$0	\$117,758	\$18,117.00	(\$99,640.83)
3	8.55%	84,837	24,806	(60,031)	27%	(16,256)	(41,764)	917,129	\$82,125	\$6,341	\$992	\$0	\$114,265	\$18,117.00	(\$96,147.65)
4	7.70%	76,403	24,806	(51,597)	27%	(13,972)	(55,737)	876,067	\$78,422	\$6,053	\$992	\$0	\$110,274	\$18,117.00	(\$92,156.56)
5	6.93%	68,763	24,806	(43,957)	27%	(11,903)	(67,640)	837,288	\$74,930	\$5,782	\$992	\$0	\$106,511	\$18,117.00	(\$88,393.84)
6	6.23%	61,817	24,806	(37,011)	27%	(10,023)	(77,663)	800,578	\$71,629	\$5,526	\$992	\$0	\$102,954	\$18,117.00	(\$84,836.55)
7	5.90%	58,543	24,806	(33,736)	27%	(9,136)	(86,798)	765,749	\$68,500	\$5,284	\$992	\$0	\$99,583	\$18,117.00	(\$81,465.67)
8	5.90%	58,543	24,806	(33,736)	27%	(9,136)	(95,934)	731,807	\$65,493	\$5,054	\$992	\$0	\$96,345	\$18,117.00	(\$78,228.24)
9	5.91%	58,642	24,806	(33,836)	27%	(9,163)	(105,097)	697,865	\$62,524	\$4,830	\$992	\$0	\$93,152	\$18,117.00	(\$75,035.43)
10	5.90%	58,543	24,806	(33,736)	27%	(9,136)	(114,233)	663,896	\$59,554	\$4,606	\$992	\$0	\$89,958	\$18,117.00	(\$71,841.46)
11	5.91%	58,642	24,806	(33,836)	27%	(9,163)	(123,396)	629,954	\$56,584	\$4,382	\$992	\$0	\$86,764	\$18,117.00	(\$68,647.30)
12	5.90%	58,543	24,806	(33,736)	27%	(9,136)	(132,531)	595,985	\$53,614	\$4,158	\$992	\$0	\$83,570	\$18,117.00	(\$65,453.32)
13	5.91%	58,642	24,806	(33,836)	27%	(9,163)	(141,694)	562,043	\$50,644	\$3,934	\$992	\$0	\$80,376	\$18,117.00	(\$62,259.17)
14	5.90%	58,543	24,806	(33,736)	27%	(9,136)	(150,830)	528,074	\$47,674	\$3,709	\$992	\$0	\$77,182	\$18,117.00	(\$59,065.19)
15	5.91%	58,642	24,806	(33,836)	27%	(9,163)	(159,993)	494,132	\$44,704	\$3,485	\$992	\$0	\$73,988	\$18,117.00	(\$55,871.04)
16	2.95%	29,271	24,806	(4,465)	27%	(1,209)	(161,202)	460,163	\$41,734	\$3,261	\$992	\$0	\$70,794	\$18,117.00	(\$52,677.06)
17			24,806	24,806	27%	6,718	(154,484)	434,148	\$39,111	\$3,037	\$992	\$0	\$67,947	\$18,117.00	(\$49,829.56)
18			24,806	24,806	27%	6,718	(147,767)	416,059	\$37,182	\$2,865	\$992	\$0	\$65,846	\$18,117.00	(\$47,729.05)
19			24,806	24,806	27%	6,718	(141,049)	397,970	\$35,600	\$2,746	\$992	\$0	\$64,145	\$18,117.00	(\$46,027.52)
20			24,806	24,806	27%	6,718	(134,332)	379,882	\$34,018	\$2,627	\$992	\$0	\$62,443	\$18,117.00	(\$44,325.98)
21			24,806	24,806	27%	6,718		361,793	\$32,436	\$2,507	\$992	\$0	\$60,741	\$18,117.00	(\$42,624.44)
Approved Rate of Return per DG 20-105															
Pre-Tax WACC															
Return	52.00%	9.30%	12.74%	6.63%											
Debt	48.00%	4.42%	4.42%	2.12%											
				8.75%											

*Risk sharing calculation per Order No. 26,122 (April 27, 2018) at 39-40 and Order No. 26,294 (July 26, 2019) beginning at page 11

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate	Cur	Prop	Prop W Step1	Prop W Step1+2	Proposed W Step 2 only	Daily Charge
R1 Customer Charge	\$ 15.50	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 0.5130
<u>Winter</u> Charge for 1st Therms	\$ 0.3860	\$ 0.3844	\$ 0.4358	\$ 0.4755	\$ 0.4241	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.3860	\$ 0.3844	\$ 0.4358	\$ 0.4755	\$ 0.4241	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.6050	\$ 0.6050				
<u>Summer</u> Charge for 1st Therms	\$ 0.3860	\$ 0.3844	\$ 0.4358	\$ 0.4755	\$ 0.4241	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.3860	\$ 0.3844	\$ 0.4358	\$ 0.4755	\$ 0.4241	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3935	\$ 0.3935				
R3 Customer Charge	\$ 15.50	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 0.5130
<u>Winter</u> Charge for 1st Therms	\$ 0.5678	\$ 0.5632	\$ 0.5985	\$ 0.6267	\$ 0.5914	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.5678	\$ 0.5632	\$ 0.5985	\$ 0.6267	\$ 0.5914	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.6050	\$ 0.6050				
<u>Summer</u> Charge for 1st Therms	\$ 0.5678	\$ 0.5632	\$ 0.5985	\$ 0.6267	\$ 0.5914	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.5678	\$ 0.5632	\$ 0.5985	\$ 0.6267	\$ 0.5914	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3935	\$ 0.3935				
R4 Winter Customer Charge	\$ 8.53	\$ 8.47	\$ 8.47	\$ 8.47	\$ 8.47	\$ 0.2823
Summer Customer Charge	\$ 15.50	\$ 15.39	\$ 15.39	\$ 15.39	\$ 15.39	\$ 0.5130
<u>Winter</u> Charge for 1st Therms	\$ 0.3123	\$ 0.3098	\$ 0.3292	\$ 0.3447	\$ 0.3253	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.3123	\$ 0.3098	\$ 0.3292	\$ 0.3447	\$ 0.3253	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3328	\$ 0.3328				
<u>Summer</u> Charge for 1st Therms	\$ 0.5678	\$ 0.5632	\$ 0.5985	\$ 0.6267	\$ 0.5914	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.5678	\$ 0.5632	\$ 0.5985	\$ 0.6267	\$ 0.5914	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3935	\$ 0.3935				

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate	Cur	Prop	Prop W Step1	Prop W Step1+2	Proposed W Step 2 only	Daily Charge
41 Customer Charge	\$ 57.46	\$ 57.06	\$ 59.55	\$ 61.51	\$ 59.02	\$ 1.9673
<u>Winter</u> Charge for 1st Therms	\$ 0.4711	\$ 0.4688	\$ 0.4848	\$ 0.4973	\$ 0.4813	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.3165	\$ 0.3149	\$ 0.3309	\$ 0.3435	\$ 0.3275	
Block Size Cutoff for First Block	100	100				
Cost of Gas Cost of Gas Rate	\$ 0.6031	\$ 0.6031				
<u>Summer</u> Charge for 1st Therms	\$ 0.4711	\$ 0.4688	\$ 0.4848	\$ 0.4973	\$ 0.4813	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.3165	\$ 0.3149	\$ 0.3309	\$ 0.3435	\$ 0.3275	
Block Size Cutoff for First Block	20	20				
Cost of Gas Cost of Gas Rate	\$ 0.3886	\$ 0.3886				
42 Customer Charge	\$ 172.39	\$ 171.19	\$ 178.61	\$ 184.51	\$ 177.09	\$ 5.9030
<u>Winter</u> Charge for 1st Therms	\$ 0.4284	\$ 0.4261	\$ 0.4409	\$ 0.4526	\$ 0.4378	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.2855	\$ 0.2839	\$ 0.2988	\$ 0.3105	\$ 0.2956	
Block Size Cutoff for First Block	1,000	1,000				
Cost of Gas Cost of Gas Rate	\$ 0.6031	\$ 0.6031				
<u>Summer</u> Charge for 1st Therms	\$ 0.4284	\$ 0.4261	\$ 0.4409	\$ 0.4526	\$ 0.4378	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.2855	\$ 0.2839	\$ 0.2988	\$ 0.3105	\$ 0.2956	
Block Size Cutoff for First Block	400	400				
Cost of Gas Cost of Gas Rate	\$ 0.3886	\$ 0.3886				
43 Customer Charge	\$ 739.83	\$ 734.69	\$ 765.51	\$ 789.76	\$ 758.94	\$ 25.2980
<u>Winter</u> Charge for 1st Therms	\$ 0.2633	\$ 0.2620	\$ 0.2717	\$ 0.2792	\$ 0.2695	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.2633	\$ 0.2620	\$ 0.2717	\$ 0.2792	\$ 0.2695	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.6031	\$ 0.6031				
<u>Summer</u> Charge for 1st Therms	\$ 0.1204	\$ 0.1198	\$ 0.1295	\$ 0.1370	\$ 0.1273	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.1204	\$ 0.1198	\$ 0.1295	\$ 0.1370	\$ 0.1273	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3886	\$ 0.3886				

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate	Cur	Prop	Prop W Step1	Prop W Step1+2	Proposed W Step 2 only	Daily Charge
51 Customer Charge	\$ 57.46	\$ 57.06	\$ 59.57	\$ 61.58	\$ 59.07	\$ 1.9690
<u>Winter</u> Charge for 1st Therms	\$ 0.2839	\$ 0.2819	\$ 0.2920	\$ 0.2998	\$ 0.2897	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.1846	\$ 0.1833	\$ 0.1934	\$ 0.2012	\$ 0.1911	
Block Size Cutoff for First Block	100	100				
Cost of Gas Cost of Gas Rate	\$ 0.6139	\$ 0.6139				
<u>Summer</u> Charge for 1st Therms	\$ 0.2839	\$ 0.2819	\$ 0.2920	\$ 0.2998	\$ 0.2897	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.1846	\$ 0.1833	\$ 0.1934	\$ 0.2012	\$ 0.1911	
Block Size Cutoff for First Block	100	100				
Cost of Gas Cost of Gas Rate	\$ 0.3999	\$ 0.3999				
52 Customer Charge	\$ 172.39	\$ 171.19	\$ 178.49	\$ 184.33	\$ 177.03	\$ 5.9010
<u>Winter</u> Charge for 1st Therms	\$ 0.2439	\$ 0.2428	\$ 0.2515	\$ 0.2585	\$ 0.2498	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.1624	\$ 0.1617	\$ 0.1704	\$ 0.1774	\$ 0.1687	
Block Size Cutoff for First Block	1,000	1,000				
Cost of Gas Cost of Gas Rate	\$ 0.6139	\$ 0.6139				
<u>Summer</u> Charge for 1st Therms	\$ 0.1767	\$ 0.1759	\$ 0.1846	\$ 0.1916	\$ 0.1829	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.1004	\$ 0.1000	\$ 0.1087	\$ 0.1156	\$ 0.1069	
Block Size Cutoff for First Block	1,000	1,000				
Cost of Gas Cost of Gas Rate	\$ 0.3999	\$ 0.3999				
53 Customer Charge	\$ 761.39	\$ 756.10	\$ 788.87	\$ 815.02	\$ 782.25	\$ 26.0750
<u>Winter</u> Charge for 1st Therms	\$ 0.1705	\$ 0.1697	\$ 0.1758	\$ 0.1808	\$ 0.1747	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.1705	\$ 0.1697	\$ 0.1758	\$ 0.1808	\$ 0.1747	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.6139	\$ 0.6139				
<u>Summer</u> Charge for 1st Therms	\$ 0.0818	\$ 0.0814	\$ 0.0875	\$ 0.0925	\$ 0.0864	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.0818	\$ 0.0814	\$ 0.0875	\$ 0.0925	\$ 0.0864	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3999	\$ 0.3999				

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate		Cur		Prop		Prop W Step1	Prop W Step1+2		Proposed W Step 2 only	Daily Charge
54	Customer Charge	\$ 761.39		\$ 756.10		\$ 788.87	\$ 816.05		\$ 783.28	\$ 26.1093
	<u>Winter</u> Charge for 1st Therms	\$ 0.0650		\$ 0.0648		\$ 0.0670	\$ 0.0688		\$ 0.0666	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.0650		\$ 0.0648		\$ 0.0670	\$ 0.0688		\$ 0.0666	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.6139		\$ 0.6139						
	<u>Summer</u> Charge for 1st Therms	\$ 0.0353		\$ 0.0352		\$ 0.0374	\$ 0.0392		\$ 0.0370	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.0353		\$ 0.0352		\$ 0.0374	\$ 0.0392		\$ 0.0370	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.3999		\$ 0.3999						
R5	Customer Charge	\$ 20.15		\$ 20.01		\$ 20.01	\$ 20.01		\$ 20.01	\$ 0.6670
	<u>Winter</u> Charge for 1st Therms	\$ 0.5018		\$ 0.4997		\$ 0.5666	\$ 0.6181		\$ 0.5512	
	LDAC Charge	\$ 0.0589		\$ 0.0589						
	Energy Charge Charge for Therms over 1st	\$ 0.5018		\$ 0.4997		\$ 0.5666	\$ 0.6181		\$ 0.5512	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.6050		\$ 0.6050						
	<u>Summer</u> Charge for 1st Therms	\$ 0.5018		\$ 0.4997		\$ 0.5666	\$ 0.6181		\$ 0.5512	
	LDAC Charge	\$ 0.0589		\$ 0.0589						
	Energy Charge Charge for Therms over 1st	\$ 0.5018		\$ 0.4997		\$ 0.5666	\$ 0.6181		\$ 0.5512	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.3935		\$ 0.3935						
R6	Customer Charge	\$ 20.15		\$ 20.01		\$ 20.01	\$ 20.01		\$ 20.01	\$ 0.6670
	<u>Winter</u> Charge for 1st Therms	\$ 0.7381		\$ 0.7322		\$ 0.7780	\$ 0.8147		\$ 0.7689	
	LDAC Charge	\$ 0.0589		\$ 0.0589						
	Energy Charge Charge for Therms over 1st	\$ 0.7381		\$ 0.7322		\$ 0.7780	\$ 0.8147		\$ 0.7689	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.6050		\$ 0.6050						
	<u>Summer</u> Charge for 1st Therms	\$ 0.7381		\$ 0.7322		\$ 0.7780	\$ 0.8147		\$ 0.7689	
	LDAC Charge	\$ 0.0589		\$ 0.0589						
	Energy Charge Charge for Therms over 1st	\$ 0.7381		\$ 0.7322		\$ 0.7780	\$ 0.8147		\$ 0.7689	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.3935		\$ 0.3935						

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate	Cur	Prop	Prop W Step1	Prop W Step1+2	Proposed W Step 2 only	Daily Charge
R7 Customer Charge	\$ 11.09	\$ 11.01	\$ 11.01	\$ 11.01	\$ 11.01	\$ 0.3670
Winter Charge for 1st Therms	\$ 0.4060	\$ 0.4027	\$ 0.4279	\$ 0.4480	\$ 0.4228	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.4060	\$ 0.4027	\$ 0.4279	\$ 0.4480	\$ 0.4228	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3328	\$ 0.3328				
Summer Charge for 1st Therms	\$ 0.7381	\$ 0.7322	\$ 0.7780	\$ 0.8146	\$ 0.7688	
LDAC Charge	\$ 0.0589	\$ 0.0589				
Energy Charge Charge for Therms over 1st	\$ 0.7381	\$ 0.7322	\$ 0.7780	\$ 0.8146	\$ 0.7688	
Block Size Cutoff for First Block	-	-				
Cost of Gas Cost of Gas Rate	\$ 0.3935	\$ 0.3935				
44 Customer Charge	\$ 74.70	\$ 74.18	\$ 77.41	\$ 79.96	\$ 76.73	\$ 2.5577
Winter Charge for 1st Therms	\$ 0.6124	\$ 0.6094	\$ 0.6302	\$ 0.6465	\$ 0.6257	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.4115	\$ 0.4094	\$ 0.4302	\$ 0.4465	\$ 0.4257	
Block Size Cutoff for First Block	100	100				
Cost of Gas Cost of Gas Rate	\$ 0.6031	\$ 0.6031				
Summer Charge for 1st Therms	\$ 0.6124	\$ 0.6094	\$ 0.6302	\$ 0.6465	\$ 0.6257	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.4115	\$ 0.4094	\$ 0.4302	\$ 0.4465	\$ 0.4257	
Block Size Cutoff for First Block	20	20				
Cost of Gas Cost of Gas Rate	\$ 0.3886	\$ 0.3886				
45 Customer Charge	\$ 224.11	\$ 222.55	\$ 232.19	\$ 239.86	\$ 230.22	\$ 7.6740
Winter Charge for 1st Therms	\$ 0.5569	\$ 0.5539	\$ 0.5732	\$ 0.5884	\$ 0.5691	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.3712	\$ 0.3691	\$ 0.3884	\$ 0.4037	\$ 0.3844	
Block Size Cutoff for First Block	1,000	1,000				
Cost of Gas Cost of Gas Rate	\$ 0.6031	\$ 0.6031				
Summer Charge for 1st Therms	\$ 0.5569	\$ 0.5539	\$ 0.5732	\$ 0.5884	\$ 0.5691	
LDAC Charge	\$ 0.0555	\$ 0.0555				
Energy Charge Charge for Therms over 1st	\$ 0.3712	\$ 0.3691	\$ 0.3884	\$ 0.4037	\$ 0.3844	
Block Size Cutoff for First Block	400	400				
Cost of Gas Cost of Gas Rate	\$ 0.3886	\$ 0.3886				

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate		Cur		Prop		Prop W Step1	Prop W Step1+2		Proposed W Step 2 only	Daily Charge
46	Customer Charge	\$ 961.78		\$ 955.10		\$ 995.16	\$ 1,026.69		\$ 986.63	\$ 32.8877
	<u>Winter</u> Charge for 1st Therms	\$ 0.3423		\$ 0.3406		\$ 0.3532	\$ 0.3630		\$ 0.3504	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.3423		\$ 0.3406		\$ 0.3532	\$ 0.3630		\$ 0.3504	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.6031		\$ 0.6031						
	<u>Summer</u> Charge for 1st Therms	\$ 0.1565		\$ 0.1557		\$ 0.1684	\$ 0.1782		\$ 0.1655	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.1565		\$ 0.1557		\$ 0.1684	\$ 0.1782		\$ 0.1655	
	Block Size Cutoff for First Block	-		-						
	Cost of Gas Cost of Gas Rate	\$ 0.3886		\$ 0.3886						
55	Customer Charge	\$ 74.70		\$ 74.18		\$ 77.41	\$ 79.96		\$ 76.73	\$ 2.5577
	<u>Winter</u> Charge for 1st Therms	\$ 0.3691		\$ 0.3665		\$ 0.3796	\$ 0.3897		\$ 0.3766	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.2400		\$ 0.2383		\$ 0.2514	\$ 0.2615		\$ 0.2484	
	Block Size Cutoff for First Block	100		100						
	Cost of Gas Cost of Gas Rate	\$ 0.6139		\$ 0.6139						
	<u>Summer</u> Charge for 1st Therms	\$ 0.3691		\$ 0.3665		\$ 0.3796	\$ 0.3897		\$ 0.3766	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.2400		\$ 0.2383		\$ 0.2514	\$ 0.2615		\$ 0.2484	
	Block Size Cutoff for First Block	100		100						
	Cost of Gas Cost of Gas Rate	\$ 0.3999		\$ 0.3999						
56	Customer Charge	\$ 224.11		\$ 222.55		\$ 232.19	\$ 239.86		\$ 230.22	\$ 7.6740
	<u>Winter</u> Charge for 1st Therms	\$ 0.3171		\$ 0.3157		\$ 0.3270	\$ 0.3361		\$ 0.3248	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.2111		\$ 0.2102		\$ 0.2215	\$ 0.2306		\$ 0.2193	
	Block Size Cutoff for First Block	1,000		1,000						
	Cost of Gas Cost of Gas Rate	\$ 0.6139		\$ 0.6139						
	<u>Summer</u> Charge for 1st Therms	\$ 0.2297		\$ 0.2287		\$ 0.2400	\$ 0.2491		\$ 0.2378	
	LDAC Charge	\$ 0.0555		\$ 0.0555						
	Energy Charge Charge for Therms over 1st	\$ 0.1305		\$ 0.1300		\$ 0.1413	\$ 0.1503		\$ 0.1390	
	Block Size Cutoff for First Block	1,000		1,000						
	Cost of Gas Cost of Gas Rate	\$ 0.3999		\$ 0.3999						

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Step 2 Adjustment Bill Impact Analysis
Current Base Distribution Rates

Rate	Cur		Prop		Prop W Step1	Prop W Step1+2		Proposed W Step 2 only	Daily Charge
57 Customer Charge	\$ 989.81		\$ 982.93		\$ 1,025.53	\$ 1,059.53		\$ 1,016.93	\$ 33.8977
<u>Winter</u> Charge for 1st Therms	\$ 0.2217		\$ 0.2207		\$ 0.2286	\$ 0.2350		\$ 0.2271	
LDAC Charge	\$ 0.0555		\$ 0.0555						
Energy Charge Charge for Therms over 1st	\$ 0.2217		\$ 0.2207		\$ 0.2286	\$ 0.2350		\$ 0.2271	
Block Size Cutoff for First Block	-		-						
Cost of Gas Cost of Gas Rate	\$ 0.6139		\$ 0.6139						
<u>Summer</u> Charge for 1st Therms	\$ 0.1063		\$ 0.1059		\$ 0.1138	\$ 0.1202		\$ 0.1123	
LDAC Charge	\$ 0.0555		\$ 0.0555						
Energy Charge Charge for Therms over 1st	\$ 0.1063		\$ 0.1059		\$ 0.1138	\$ 0.1202		\$ 0.1123	
Block Size Cutoff for First Block	-		-						
Cost of Gas Cost of Gas Rate	\$ 0.3999		\$ 0.3999						
58 Customer Charge	\$ 989.81		\$ 982.93		\$ 1,025.53	\$ 1,059.53		\$ 1,016.93	\$ 33.8977
<u>Winter</u> Charge for 1st Therms	\$ 0.0845		\$ 0.0842		\$ 0.0871	\$ 0.0895		\$ 0.0866	
LDAC Charge	\$ 0.0555		\$ 0.0555						
Energy Charge Charge for Therms over 1st	\$ 0.0845		\$ 0.0842		\$ 0.0871	\$ 0.0895		\$ 0.0866	
Block Size Cutoff for First Block	-		-						
Cost of Gas Cost of Gas Rate	\$ 0.6139		\$ 0.6139						
<u>Summer</u> Charge for 1st Therms	\$ 0.0459		\$ 0.0457		\$ 0.0487	\$ 0.0510		\$ 0.0480	
LDAC Charge	\$ 0.0555		\$ 0.0555						
Energy Charge Charge for Therms over 1st	\$ 0.0459		\$ 0.0457		\$ 0.0487	\$ 0.0510		\$ 0.0480	
Block Size Cutoff for First Block	-		-						
Cost of Gas Cost of Gas Rate	\$ 0.3999		\$ 0.3999						

Permanent Rates (effective 8/1/2021)
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 26.014	\$ 25.540	\$ 24.307	\$ 22.609	\$ 20.956	\$ 19.755	\$ 18.931	\$ 19.019	\$ 19.435	\$ 20.546	\$ 22.982	\$ 25.299
R-3/6	\$ 97.157	\$ 93.255	\$ 74.713	\$ 50.567	\$ 34.034	\$ 25.472	\$ 22.948	\$ 23.085	\$ 25.352	\$ 37.025	\$ 62.207	\$ 83.921
R-4/7	\$ 97.157	\$ 93.255	\$ 74.713	\$ 50.567	\$ 34.034	\$ 25.472	\$ 22.948	\$ 23.085	\$ 25.352	\$ 37.025	\$ 62.207	\$ 83.921
G-41/44	\$ 235.956	\$ 226.979	\$ 184.606	\$ 128.146	\$ 88.800	\$ 70.623	\$ 66.093	\$ 66.385	\$ 70.916	\$ 94.488	\$ 154.776	\$ 204.268
G-42/45	\$ 1,578.472	\$ 1,524.667	\$ 1,241.555	\$ 855.091	\$ 523.642	\$ 346.741	\$ 294.872	\$ 301.796	\$ 360.170	\$ 572.697	\$ 1,034.777	\$ 1,394.253
G-43/46	\$ 8,928.306	\$ 8,426.278	\$ 7,012.866	\$ 4,981.917	\$ 1,969.310	\$ 1,450.046	\$ 1,304.759	\$ 1,372.855	\$ 1,462.191	\$ 2,016.955	\$ 5,871.987	\$ 7,656.083
G-51/55	\$ 133.825	\$ 130.979	\$ 121.907	\$ 111.427	\$ 104.493	\$ 98.646	\$ 94.516	\$ 98.006	\$ 98.750	\$ 101.809	\$ 115.084	\$ 126.203
G-52/56	\$ 731.471	\$ 706.568	\$ 650.770	\$ 576.938	\$ 402.135	\$ 377.110	\$ 367.473	\$ 377.804	\$ 384.365	\$ 407.882	\$ 611.436	\$ 669.830
G-53/57	\$ 6,797.367	\$ 6,197.111	\$ 5,755.166	\$ 4,877.206	\$ 2,508.532	\$ 2,307.268	\$ 2,328.947	\$ 2,476.034	\$ 2,356.654	\$ 2,625.619	\$ 5,366.438	\$ 6,077.525
G-54/58	\$ 3,719.928	\$ 3,726.283	\$ 3,387.343	\$ 3,833.707	\$ 2,775.284	\$ 2,874.002	\$ 2,966.625	\$ 3,090.866	\$ 2,982.545	\$ 2,965.834	\$ 4,662.611	\$ 3,822.712

First Step Increase (effective 8/1/2021)
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 1.483	\$ 1.402	\$ 1.264	\$ 0.987	\$ 0.742	\$ 0.563	\$ 0.464	\$ 0.461	\$ 0.537	\$ 0.767	\$ 1.196	\$ 1.535
R-3/6	\$ 4.968	\$ 4.490	\$ 3.576	\$ 2.178	\$ 1.178	\$ 0.590	\$ 0.464	\$ 0.462	\$ 0.630	\$ 1.405	\$ 3.017	\$ 4.353
R-4/7	\$ 4.968	\$ 4.490	\$ 3.576	\$ 2.178	\$ 1.178	\$ 0.590	\$ 0.464	\$ 0.462	\$ 0.630	\$ 1.405	\$ 3.017	\$ 4.353
G-41/44	\$ 10.371	\$ 9.551	\$ 7.771	\$ 5.376	\$ 3.848	\$ 2.999	\$ 2.860	\$ 2.877	\$ 3.115	\$ 4.296	\$ 6.950	\$ 9.342
G-42/45	\$ 71.556	\$ 65.275	\$ 52.763	\$ 33.854	\$ 20.781	\$ 13.163	\$ 11.663	\$ 12.053	\$ 14.984	\$ 26.315	\$ 47.308	\$ 64.023
G-43/46	\$ 322.176	\$ 307.458	\$ 260.216	\$ 188.058	\$ 125.272	\$ 80.674	\$ 74.052	\$ 74.222	\$ 90.747	\$ 148.398	\$ 230.190	\$ 306.060
G-51/55	\$ 6.156	\$ 6.082	\$ 5.241	\$ 4.545	\$ 4.182	\$ 4.099	\$ 4.023	\$ 4.113	\$ 4.243	\$ 4.825	\$ 5.232	\$ 5.946
G-52/56	\$ 31.400	\$ 30.740	\$ 24.341	\$ 20.081	\$ 17.238	\$ 17.150	\$ 17.025	\$ 17.535	\$ 18.199	\$ 21.044	\$ 23.978	\$ 27.933
G-53/57	\$ 246.248	\$ 243.066	\$ 214.654	\$ 186.181	\$ 150.341	\$ 140.629	\$ 138.297	\$ 140.255	\$ 144.706	\$ 168.388	\$ 188.258	\$ 211.553
G-54/58	\$ 138.456	\$ 145.419	\$ 124.103	\$ 143.307	\$ 136.199	\$ 145.470	\$ 155.194	\$ 160.877	\$ 160.145	\$ 160.192	\$ 161.125	\$ 137.154

Second Step Increase (effective 8/1/2022)
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 1.269	\$ 1.232	\$ 1.041	\$ 0.787	\$ 0.542	\$ 0.435	\$ 0.360	\$ 0.361	\$ 0.421	\$ 0.598	\$ 0.920	\$ 1.157
R-3/6	\$ 3.971	\$ 3.780	\$ 2.844	\$ 1.657	\$ 0.802	\$ 0.467	\$ 0.368	\$ 0.367	\$ 0.501	\$ 1.118	\$ 2.384	\$ 3.386
R-4/7	\$ 3.971	\$ 3.780	\$ 2.844	\$ 1.657	\$ 0.802	\$ 0.467	\$ 0.368	\$ 0.367	\$ 0.501	\$ 1.118	\$ 2.384	\$ 3.386
G-41/44	\$ 8.208	\$ 7.989	\$ 6.273	\$ 4.230	\$ 2.873	\$ 2.366	\$ 2.259	\$ 2.272	\$ 2.459	\$ 3.381	\$ 5.420	\$ 7.185
G-42/45	\$ 56.561	\$ 54.519	\$ 43.088	\$ 27.661	\$ 15.549	\$ 10.393	\$ 9.223	\$ 9.533	\$ 11.818	\$ 20.656	\$ 36.995	\$ 49.277
G-43/46	\$ 262.506	\$ 252.860	\$ 204.473	\$ 147.873	\$ 90.144	\$ 61.309	\$ 57.757	\$ 57.993	\$ 71.455	\$ 115.024	\$ 180.077	\$ 232.849
G-51/55	\$ 4.829	\$ 4.787	\$ 4.366	\$ 3.992	\$ 3.632	\$ 3.247	\$ 3.182	\$ 3.253	\$ 3.358	\$ 3.808	\$ 4.110	\$ 4.616
G-52/56	\$ 23.209	\$ 22.959	\$ 19.932	\$ 17.772	\$ 15.368	\$ 13.707	\$ 13.640	\$ 14.011	\$ 14.530	\$ 16.799	\$ 19.078	\$ 21.991
G-53/57	\$ 187.848	\$ 181.085	\$ 160.952	\$ 145.561	\$ 122.352	\$ 111.193	\$ 111.959	\$ 114.104	\$ 119.822	\$ 139.559	\$ 158.248	\$ 178.167
G-54/58	\$ 109.410	\$ 102.418	\$ 101.282	\$ 120.632	\$ 123.760	\$ 116.951	\$ 124.692	\$ 132.213	\$ 136.411	\$ 136.372	\$ 142.142	\$ 123.573

Total (effective 8/1/2022)
Revenue Per Customer

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
R-1/5	\$ 28.767	\$ 28.175	\$ 26.612	\$ 24.383	\$ 22.240	\$ 20.753	\$ 19.755	\$ 19.841	\$ 20.393	\$ 21.912	\$ 25.097	\$ 27.991
R-3/6	\$ 106.095	\$ 101.524	\$ 81.133	\$ 54.401	\$ 36.014	\$ 26.529	\$ 23.779	\$ 23.914	\$ 26.483	\$ 39.549	\$ 67.608	\$ 91.661
R-4/7	\$ 106.095	\$ 101.524	\$ 81.133	\$ 54.401	\$ 36.014	\$ 26.529	\$ 23.779	\$ 23.914	\$ 26.483	\$ 39.549	\$ 67.608	\$ 91.661
G-41/44	\$ 254.534	\$ 244.520	\$ 198.649	\$ 137.751	\$ 95.521	\$ 75.988	\$ 71.212	\$ 71.534	\$ 76.490	\$ 102.165	\$ 167.146	\$ 220.796
G-42/45	\$ 1,706.590	\$ 1,644.461	\$ 1,337.406	\$ 916.605	\$ 559.971	\$ 370.297	\$ 315.759	\$ 323.382	\$ 386.971	\$ 619.668	\$ 1,119.080	\$ 1,507.553
G-43/46	\$ 9,512.988	\$ 8,986.596	\$ 7,477.555	\$ 5,317.848	\$ 2,184.726	\$ 1,592.029	\$ 1,436.567	\$ 1,505.070	\$ 1,624.392	\$ 2,280.377	\$ 6,282.524	\$ 8,194.992
G-51/55	\$ 144.810	\$ 141.848	\$ 131.513	\$ 119.964	\$ 112.308	\$ 105.992	\$ 101.722	\$ 105.372	\$ 106.351	\$ 110.442	\$ 124.426	\$ 136.765
G-52/56	\$ 786.080	\$ 760.267	\$ 695.043	\$ 614.791	\$ 434.741	\$ 407.968	\$ 398.138	\$ 409.350	\$ 417.094	\$ 445.725	\$ 654.492	\$ 719.754
G-53/57	\$ 7,231.463	\$ 6,621.262	\$ 6,130.772	\$ 5,208.948	\$ 2,781.225	\$ 2,559.090	\$ 2,579.204	\$ 2,730.393	\$ 2,621.183	\$ 2,933.566	\$ 5,712.945	\$ 6,467.246
G-54/58	\$ 3,967.794	\$ 3,974.120	\$ 3,612.728	\$ 4,097.645	\$ 3,035.243	\$ 3,136.423	\$ 3,246.510	\$ 3,383.956	\$ 3,279.101	\$ 3,262.398	\$ 4,965.878	\$ 4,083.438

Winter Season (Jan. - Apr., Nov. - Dec.)

Residential Heating (R3)

PROPOSED Prop_ R3 average Usage (Therms)	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter
	83	122	145	139	105	62	657
Winter:							
Cust. Chg _CST	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.35
Headblock _RATE1w	\$0.5914	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock _RATE2w	\$0.5914	\$49.25	\$72.10	\$85.98	\$81.92	\$62.34	\$388.53
HB Thresh_ _BLOCKw	-						
Summer:							
Cust. Chg _CST	\$15.39						
Headblock _RATE1s	\$0.5914						
Tailblock _RATE2s	\$0.5914						
HB Thresh_ _BLOCKs	-						
Total Base Rate Amount	\$64.64	\$87.50	\$101.37	\$97.32	\$77.73	\$52.33	\$480.88
COG Rate _COGw	\$1.1747	\$1.1747	\$1.1747	\$1.1747	\$1.1747	\$1.1747	\$1.1747
COG amount - Winter	\$97.82	\$143.22	\$170.79	\$162.72	\$123.83	\$73.36	\$771.74
COG Rate _COGs	\$0.6244						
COG amount - Summer							
LDAC _LDACW	\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320
LDAC amount	\$11.00	\$16.10	\$19.20	\$18.29	\$13.92	\$8.25	\$86.75
Total Bill	\$173.45	\$246.81	\$291.36	\$278.33	\$215.48	\$133.93	\$1,339.37

Summer Season (May - Oct.)

May-23	Jun-23	Jul-23	Aug-22	Sep-22	Oct-22	Summer	Total
33	18	13	14	18	38	134	791
\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.35	\$184.71
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$19.57	\$10.56	\$7.91	\$8.06	\$10.46	\$22.73	\$79.29	\$467.82
\$34.96	\$25.95	\$23.31	\$23.45	\$25.85	\$38.13	\$171.65	\$652.53
\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$1.0814
\$20.66	\$11.15	\$8.36	\$8.51	\$11.04	\$24.00	\$83.72	\$855.46
\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320	\$0.1320
\$4.37	\$2.36	\$1.77	\$1.80	\$2.33	\$5.08	\$17.70	\$104.45
\$59.99	\$39.46	\$33.43	\$33.76	\$39.22	\$67.20	\$273.07	\$1,612.44

Winter Season (Jan. - Apr., Nov. - Dec.)

Residential Heating (R3)

CURRENT Cur_ R3 average Usage (Therms)	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	Winter
	83	122	145	139	105	62	657
Winter:							
Cust. Chg _CST	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.35
Headblock _RATE1w	\$0.5632	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tailblock _RATE2w	\$0.5632	\$46.90	\$68.67	\$81.89	\$78.02	\$59.37	\$370.03
HB Thresh_ _BLOCKw	-						
Summer:							
Cust. Chg _CST	\$15.39						
Headblock _RATE1s	\$0.5632						
Tailblock _RATE2s	\$0.5632						
HB Thresh_ _BLOCKs	-						
Total Base Rate Amount	\$62.29	\$84.06	\$97.28	\$93.41	\$74.76	\$50.57	\$462.38
COG Rate - (Winter)	\$1.1747	\$1.1747	\$1.1747	\$1.1747	\$1.1747	\$1.1747	\$1.1747
COG amount - Winter	\$97.82	\$143.22	\$170.79	\$162.72	\$123.83	\$73.36	\$771.74
COG Rate _COGs	\$0.6244						
COG amount - Summer							
LDAC _LDACw	\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318
LDAC amount	\$10.98	\$16.07	\$19.16	\$18.26	\$13.89	\$8.23	\$86.59
Total Bill	\$171.09	\$243.35	\$287.23	\$274.40	\$212.49	\$132.16	\$1,320.71

Summer Season (May - Oct.)

May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Summer	Total
33	18	13	14	18	38	134	791
\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$15.39	\$92.35	\$184.71
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$18.64	\$10.06	\$7.54	\$7.68	\$9.96	\$21.65	\$75.52	\$445.54
\$34.03	\$25.45	\$22.93	\$23.07	\$25.35	\$37.04	\$167.87	\$630.25
\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$0.6244	\$1.0814
\$20.66	\$11.15	\$8.36	\$8.51	\$11.04	\$24.00	\$83.72	\$855.46
\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318	\$0.1318
\$4.36	\$2.35	\$1.76	\$1.80	\$2.33	\$5.07	\$17.67	\$104.26
\$59.05	\$38.95	\$33.05	\$33.37	\$38.72	\$66.11	\$269.26	\$1,589.97

DIFFERENCE:

Total Bill	\$2.37	\$3.46	\$4.13	\$3.94	\$2.99	\$1.77	\$18.66
% Change	1.38%	1.42%	1.44%	1.43%	1.41%	1.34%	1.41%
Base Rate	\$2.35	\$3.43	\$4.09	\$3.90	\$2.97	\$1.76	\$18.50
% Change	3.76%	4.08%	4.21%	4.18%	3.97%	3.48%	4.00%
COG & LDAC	\$0.02	\$0.03	\$0.04	\$0.03	\$0.03	\$0.02	\$0.16
% Change	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%

\$0.94	\$0.51	\$0.38	\$0.39	\$0.50	\$1.09	\$3.81	\$22.47
1.59%	1.30%	1.15%	1.16%	1.30%	1.65%	1.41%	1.41%
\$0.93	\$0.50	\$0.38	\$0.38	\$0.50	\$1.08	\$3.78	\$22.28
2.74%	1.98%	1.64%	1.66%	1.96%	2.92%	2.25%	3.54%
\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.03	\$0.19
0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%

II. RATE SCHEDULES

1 RESIDENTIAL NON-HEATING RATE: CLASSIFICATION NO. R-1

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$0.5130 per day or \$15.39 per 30 day month

Winter Period: All therms per 30 day month at \$0.4241 per therm

Summer Period: All therms per 30 day month at \$0.4241 per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman
Neil Proudman

EFFECTIVE: August 1, 2022

TITLE: President

**2 RESIDENTIAL HEATING RATE:
CLASSIFICATION NO. R-3**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$0.5130 per day or \$15.39 per 30 day month
Winter Period:	All therms per 30 day month at \$0.5914 per therm
Summer Period:	All therms per 30 day month at \$0.5914 per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

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

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**3 GAS ASSISTANCE PROGRAM RESIDENTIAL HEATING RATE:
CLASSIFICATION NO. R-4**

Availability

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

Qualified Programs:

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

Character of Service

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

Delivery Charge

Winter Customer Charge Per Meter:	\$0.2823 per day or \$8.47 per 30 day month
Winter Period:	All therms per 30 day month at \$0.3253 per therm
Summer Customer Charge Per Meter:	\$0.5130 per day or \$15.39 per 30 day month
Summer Period:	All therms per 30 day month at \$0.5914 per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company’s Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**4 MANAGED EXPANSION PROGRAM RESIDENTIAL NON-HEATING RATE:
CLASSIFICATION NO. R-5**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$0.6670 per day or \$20.01 per 30 day month
Winter Period:	All therms per 30 day month at \$0.5512 per therm
Summer Period:	All therms per 30 day month at \$0.5512 per therm per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**5 MANAGED EXPANSION PROGRAM RESIDENTIAL HEATING RATE:
CLASSIFICATION NO. R-6**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$0.6670 per day or \$20.01 per 30 day month

Winter Period: All therms per 30 day month at \$0.7689 per therm

Summer Period: All therms per 30 day month at \$0.7689 per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**6 MANAGED EXPANSION PROGRAM GAS ASSISTANCE PROGRAM RESIDENTIAL
HEATING RATE:
CLASSIFICATION NO. R-7**

Availability

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

Qualified Programs:

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

Character of Service

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

Delivery Charge

Winter Customer Charge Per Meter:	\$0.3670 per day or \$11.01 per 30 day month
Winter Period:	All therms per 30 day month at \$0.4228 per therm
Summer Customer Charge Per Meter:	\$.6670 per day or \$20.01 per 30 day month
Summer Period:	All therms per 30 day month at \$0.7688 per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**7 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, HIGH WINTER USE
RATE
CLASSIFICATION NO. G-41**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$1.9673 per day or \$59.02 per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.4813 per therm
All over 100 therms per 30 day month at \$0.3275 per therm

Summer Period: First 20* therms per 30 day month at \$0.4813 per therm
All over 20 therms per 30 day month at \$0.3275 per therm

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

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**8 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, HIGH WINTER
USE RATE
CLASSIFICATION NO. G-42**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$5.9030 per day or \$177.09 per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.4378 per therm
All over 1000 therms per 30 day month at \$0.2956 per therm

Summer Period: First 400* therms per 30 day month at \$0.4378 per therm
All over 400 therms per 30 day month at \$0.2956 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

**9 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE
RATE
CLASSIFICATION NO. G-43**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$25.2980 per day or \$758.94 per 30 day month
Winter Period:	All therms per 30 day month at \$0.2695 per therm
Summer Period:	All therms per 30 day month at \$0.1273 per therm

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**10 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW
ANNUAL USE, HIGH WINTER USE RATE
CLASSIFICATION NO. G-44**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$2.5577 per day or \$76.73 per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.6257 per therm
All over 100 therms per 30 day month at \$0.4257 per therm

Summer Period: First 20* therms per 30 day month at \$0.6257 per therm
All over 20 therms per 30 day month at \$0.4257 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman
Neil Proudman

EFFECTIVE: August 1, 2022

TITLE: President

**11 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE:
MEDIUM ANNUAL USE, HIGH WINTER USE RATE
CLASSIFICATION NO. G-45**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$7.6740 per day or \$230.22 per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.5691 per therm
All over 1000 therms per 30 day month at \$0.3844 per therm

Summer Period: First 400* therms per 30 day month at \$0.5691 per therm
All over 400 therms per 30 day month at \$0.3844 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff. U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

**12 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH
ANNUAL USE, HIGH WINTER USE RATE
CLASSIFICATION NO. G-46**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$32.8877 per day or \$986.63 per 30 day month

Winter Period: All therms per 30 day month at \$0.3504 per therm

Summer Period: All therms per 30 day month at \$0.1655 per therm

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

**13 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, LOW WINTER USE
RATE
CLASSIFICATION NO. G-51**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$1.9690 per day or \$59.07 per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.2897 per therm

All over 100 therms per 30 day month at \$0.1911 per therm

Summer Period: First 100* therms per 30 day month at \$0.2897 per therm

All over 100 therms per 30 day month at \$0.1911 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

Eligibility shall be based on the reasonable discretion of the Company and subject to verification of heating usage. U.S. Department of Labor Standard Industry Classification Code will determine eligibility for this

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**14 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, LOW WINTER
USE RATE
CLASSIFICATION NO. G-52**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$5.9010 per day or \$177.03 per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.2498 per therm
All over 1000 therms per 30 day month at \$0.1687 per therm

Summer Period: First 1000* therms per 30 day month at \$0.1829 per therm
All over 1000 therms per 30 day month at \$0.1069 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

DATED: Xxxx xx, 20xx

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

EFFECTIVE: August 1, 2022

**15 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE
CLASSIFICATION NO. G-53**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$26.0750 per day or \$782.25 per 30 day month
Winter Period:	All therms per 30 day month at \$0.1747 per therm
Summer Period:	All therms per 30 day month at \$0.0864 per therm

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

DATED: Xxxx xx, 20xx
EFFECTIVE: August 1, 2022

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

**16 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR
GREATER THAN 90% RATE
CLASSIFICATION NO. G-54**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$26.1093 per day or \$783.28 per 30 day month
Winter Period:	All therms per 30 day month at \$0.0666 per therm
Summer Period:	All therms per 30 day month at \$0.0370 per therm

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

DATED: Xxxx xx, 20xx
EFFECTIVE: August 1, 2022

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

**17 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW
ANNUAL USE, LOW WINTER USE RATE
CLASSIFICATION NO. G-55**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$2.5577 per day or \$76.73 per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.3766 per therm
All over 100 therms per 30 day month at \$0.2484 per therm

Summer Period: First 100* therms per 30 day month at \$0.3766 per therm
All over 100 therms per 30 day month at \$0.2484 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

Eligibility shall be based on the reasonable discretion of the Company and subject to verification of heating usage. U.S. Department of Labor Standard Industry Classification Code will determine eligibility for this tariff. Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**18 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE:
MEDIUM ANNUAL USE, LOW WINTER USE RATE
CLASSIFICATION NO. G-56**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$7.6740 per day or \$230.22 per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.3248 per therm
All over 1000 therms per 30 day month at \$0.2193 per therm

Summer Period: First 1000* therms per 30 day month at \$0.2378 per therm
All over 1000 therms per 30 day month at \$0.1390 per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

**19 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE
CLASSIFICATION NO. G-57**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$33.8977 per day or \$1,016.93 per 30 day month

Winter Period: All therms per 30 day month at \$0.2271 per therm

Summer Period: All therms per 30 day month at \$0.1123 per therm

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

20 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90% RATE CLASSIFICATION NO. G-58

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$33.8977 per day or \$1,016.93 per 30 day month
Winter Period:	All therms per 30 day month at \$0.0866 per therm
Summer Period:	All therms per 30 day month at \$0.0480 per therm

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

	Including Step 2 Increase S.A. DG 20-105 Rates Effective November 1, 2022 - April 30, 2023 Winter Period				Including Step 2 Increase S.A. DG 20-105 Rates Effective August 1, 2022 Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate* Page 95</u>	<u>LDAC* Page 101</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate** Page 92</u>	<u>LDAC Page 101</u>	<u>Total Rate</u>
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.4241	\$ 1.1747	\$ 0.1318	\$ 1.7306	\$ 0.4241	\$ 0.6244	\$ 0.1318	\$ 1.1803
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.5914	\$ 1.1747	\$ 0.1318	\$ 1.8979	\$ 0.5914	\$ 0.6244	\$ 0.1318	\$ 1.3476
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.3253	\$ 0.6461	\$ 0.1318	\$ 1.1032	\$ 0.5914	\$ 0.6244	\$ 0.1318	\$ 1.3476
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 59.02			\$ 59.02	\$ 59.02			\$ 59.02
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4813	\$ 1.1749	\$ 0.0991	\$ 1.7553	\$ 0.4813	\$ 0.6248	\$ 0.0991	\$ 1.2052
All therms over the first block per month at	\$ 0.3275	\$ 1.1749	\$ 0.0991	\$ 1.6015	\$ 0.3275	\$ 0.6248	\$ 0.0991	\$ 1.0514
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 177.09			\$ 177.09	\$ 177.09			\$ 177.09
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4378	\$ 1.1749	\$ 0.0991	\$ 1.7118	\$ 0.4378	\$ 0.6248	\$ 0.0991	\$ 1.1617
All therms over the first block per month at	\$ 0.2956	\$ 1.1749	\$ 0.0991	\$ 1.5696	\$ 0.2956	\$ 0.6248	\$ 0.0991	\$ 1.0195
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 758.94			\$ 758.94	\$ 758.94			\$ 758.94
All therms over the first block per month at	\$ 0.2695	\$ 1.1749	\$ 0.0991	\$ 1.5435	\$ 0.1273	\$ 0.6248	\$ 0.0991	\$ 0.8512
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 59.07			\$ 59.07	\$ 59.07			\$ 59.07
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2897	\$ 1.1732	\$ 0.0991	\$ 1.5620	\$ 0.2897	\$ 0.6235	\$ 0.0991	\$ 1.0123
All therms over the first block per month at	\$ 0.1911	\$ 1.1732	\$ 0.0991	\$ 1.4634	\$ 0.1911	\$ 0.6235	\$ 0.0991	\$ 0.9137
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 177.03			\$ 177.03	\$ 177.03			\$ 177.03
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2498	\$ 1.1732	\$ 0.0991	\$ 1.5221	\$ 0.1829	\$ 0.6235	\$ 0.0991	\$ 0.9055
All therms over the first block per month at	\$ 0.1687	\$ 1.1732	\$ 0.0991	\$ 1.4410	\$ 0.1069	\$ 0.6235	\$ 0.0991	\$ 0.8295
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 782.25			\$ 782.25	\$ 782.25			\$ 782.25
All therms over the first block per month at	\$ 0.1747	\$ 1.1732	\$ 0.0991	\$ 1.4470	\$ 0.0864	\$ 0.6235	\$ 0.0991	\$ 0.8090
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 783.28			\$ 783.28	\$ 783.28			\$ 783.28
All therms over the first block per month at	\$ 0.0666	\$ 1.1732	\$ 0.0991	\$ 1.3389	\$ 0.0370	\$ 0.6235	\$ 0.0991	\$ 0.7596

* The Winter 2022-2023 COG Rate and LDAC Rate are the rates currently Approved for the Winter 2021-2022

** The COG for Summer 2022 is the approved rate from Order No. 26,541 in Docket No. DG 21-030

DATED: Xxxx xx, 20xx

EFFECTIVE: August 1, 2022

ISSUED BY: /s/Neil Proudman

Neil Proudman

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Including Step 2 Increase S.A. DG 20-105 Rates Effective November 1, 2022 - April 30, 2023 Winter Period					Including Step 2 Increase S.A. DG 20-105 Rates Effective August 1, 2022 Summer Period				
	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										
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39		\$ 15.39			\$ 15.39	
All therms	\$ 0.4241	\$ 2.4835	\$ 0.1318	\$ 3.0394		\$ 0.4241	\$ 1.6433	\$ 0.1318	\$ 2.1992	
Residential Heating - R-3										
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39		\$ 15.39			\$ 15.39	
All therms over the first block per month at	\$ 0.5914	\$ 2.4835	\$ 0.1318	\$ 3.2067		\$ 0.5914	\$ 1.6433	\$ 0.1318	\$ 2.3665	
Residential Heating - R-4										
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47		\$ 15.39			\$ 15.39	
All therms over the first block per month at	\$ 0.3253	\$ 1.3659	\$ 0.1318	\$ 1.8230		\$ 0.5914	\$ 1.6433	\$ 0.1318	\$ 2.3665	
Commercial/Industrial - G-41										
Customer Charge per Month per Meter	\$ 59.02			\$ 59.02		\$ 59.02			\$ 59.02	
Size of the first block	100 therms					20 therms				
Therms in the first block per month at	\$ 0.4813	\$ 2.4835	\$ 0.0991	\$ 3.0639		\$ 0.4813	\$ 1.6433	\$ 0.0991	\$ 2.2237	
All therms over the first block per month at	\$ 0.3275	\$ 2.4835	\$ 0.0991	\$ 2.9101		\$ 0.3275	\$ 1.6433	\$ 0.0991	\$ 2.0699	
Commercial/Industrial - G-42										
Customer Charge per Month per Meter	\$ 177.09			\$ 177.09		\$ 177.09			\$ 177.09	
Size of the first block	1000 therms					400 therms				
Therms in the first block per month at	\$ 0.4378	\$ 2.4835	\$ 0.0991	\$ 3.0204		\$ 0.4378	\$ 1.6433	\$ 0.0991	\$ 2.1802	
All therms over the first block per month at	\$ 0.2956	\$ 2.4835	\$ 0.0991	\$ 2.8782		\$ 0.2956	\$ 1.6433	\$ 0.0991	\$ 2.0380	
Commercial/Industrial - G-43										
Customer Charge per Month per Meter	\$ 758.94			\$ 758.94		\$ 758.94			\$ 758.94	
All therms over the first block per month at	\$ 0.2695	\$ 2.4835	\$ 0.0991	\$ 2.8521		\$ 0.1273	\$ 1.6433	\$ 0.0991	\$ 1.8697	
Commercial/Industrial - G-51										
Customer Charge per Month per Meter	\$ 59.07			\$ 59.07		\$ 59.07			\$ 59.07	
Size of the first block	100 therms					100 therms				
Therms in the first block per month at	\$ 0.2897	\$ 2.4835	\$ 0.0991	\$ 2.8723		\$ 0.2897	\$ 1.6433	\$ 0.0991	\$ 2.0321	
All therms over the first block per month at	\$ 0.1911	\$ 2.4835	\$ 0.0991	\$ 2.7737		\$ 0.1911	\$ 1.6433	\$ 0.0991	\$ 1.9335	
Commercial/Industrial - G-52										
Customer Charge per Month per Meter	\$ 177.03			\$ 177.03		\$ 177.03			\$ 177.03	
Size of the first block	1000 therms					1000 therms				
Therms in the first block per month at	\$ 0.2498	\$ 2.4835	\$ 0.0991	\$ 2.8324		\$ 0.1829	\$ 1.6433	\$ 0.0991	\$ 1.9253	
All therms over the first block per month at	\$ 0.1687	\$ 2.4835	\$ 0.0991	\$ 2.7513		\$ 0.1069	\$ 1.6433	\$ 0.0991	\$ 1.8493	
Commercial/Industrial - G-53										
Customer Charge per Month per Meter	\$ 782.25			\$ 782.25		\$ 782.25			\$ 782.25	
All therms over the first block per month at	\$ 0.1747	\$ 2.4835	\$ 0.0991	\$ 2.7573		\$ 0.0864	\$ 1.6433	\$ 0.0991	\$ 1.8288	
Commercial/Industrial - G-54										
Customer Charge per Month per Meter	\$ 783.28			\$ 783.28		\$ 783.28			\$ 783.28	
All therms over the first block per month at	\$ 0.0666	\$ 2.4835	\$ 0.0991	\$ 2.6492		\$ 0.0370	\$ 1.6433	\$ 0.0991	\$ 1.7794	

* The Winter 2022-2023 COG Rate and LDAC Rate are the rates currently Approved for the Winter 2021-2022

** Note Summer 2022 COG Rate is the rate filed in Docket No. DG 22-05 Keene Summer 2022 COG Filing.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

24 FIRM RATE SCHEDULES - MANAGED EXPANSION PROGRAM-EXCLUDING KEENE CUSTOMERS

Including Step 2 Increase S.A. DG 20-105
Rates Effective November 1, 2022 - April 30, 2023
Winter Period

Including Step 2 Increase S.A. DG 20-105
Rates Effective August 1, 2022
Summer Period

	Delivery Charge	Cost of Gas Rate* Page 95	LDAC* Page 101	Total Rate	Delivery Charge	Cost of Gas Rate** Page 92	LDAC Page 101	Total Rate
Residential Non Heating - R-5								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
All Therms	\$ 0.5512	\$ 1.1747	\$ 0.1318	\$ 1.8577	\$ 0.5512	\$ 0.6244	\$ 0.1318	\$ 1.3074
Residential Heating - R-6								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.7689	\$ 1.1747	\$ 0.1318	\$ 2.0754	\$ 0.7689	\$ 0.6244	\$ 0.1318	\$ 1.5251
Residential Heating - R-7								
Customer Charge per Month per Meter	\$ 11.01			\$ 11.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.4228	\$ 0.6461	\$ 0.1318	\$ 1.2007	\$ 0.7688	\$ 0.6244	\$ 0.1318	\$ 1.5250
Commercial/Industrial - G-44								
Customer Charge per Month per Meter	\$ 76.73			\$ 76.73	\$ 76.73			\$ 76.73
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6257	\$ 1.1749	\$ 0.0991	\$ 1.8997	\$ 0.6257	\$ 0.6248	\$ 0.0991	\$ 1.3496
All therms over the first block per month at	\$ 0.4257	\$ 1.1749	\$ 0.0991	\$ 1.6997	\$ 0.4257	\$ 0.6248	\$ 0.0991	\$ 1.1496
Commercial/Industrial - G-45								
Customer Charge per Month per Meter	\$ 230.22			\$ 230.22	\$ 230.22			\$ 230.22
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5691	\$ 1.1749	\$ 0.0991	\$ 1.8431	\$ 0.5691	\$ 0.6248	\$ 0.0991	\$ 1.2930
All therms over the first block per month at	\$ 0.3844	\$ 1.1749	\$ 0.0991	\$ 1.6584	\$ 0.3844	\$ 0.6248	\$ 0.0991	\$ 1.1083
Commercial/Industrial - G-46								
Customer Charge per Month per Meter	\$ 986.63			\$ 986.63	\$ 986.63			\$ 986.63
All therms over the first block per month at	\$ 0.3504	\$ 1.1749	\$ 0.0991	\$ 1.6244	\$ 0.1655	\$ 0.6248	\$ 0.0991	\$ 0.8894
Commercial/Industrial - G-55								
Customer Charge per Month per Meter	\$ 76.73			\$ 76.73	\$ 76.73			\$ 76.73
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3766	\$ 1.1732	\$ 0.0991	\$ 1.6489	\$ 0.3766	\$ 0.6235	\$ 0.0991	\$ 1.0992
All therms over the first block per month at	\$ 0.2484	\$ 1.1732	\$ 0.0991	\$ 1.5207	\$ 0.2484	\$ 0.6235	\$ 0.0991	\$ 0.9710
Commercial/Industrial - G-56								
Customer Charge per Month per Meter	\$ 230.22			\$ 230.22	\$ 230.22			\$ 230.22
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3248	\$ 1.1732	\$ 0.0991	\$ 1.5971	\$ 0.2378	\$ 0.6235	\$ 0.0991	\$ 0.9604
All therms over the first block per month at	\$ 0.2193	\$ 1.1732	\$ 0.0991	\$ 1.4916	\$ 0.1390	\$ 0.6235	\$ 0.0991	\$ 0.8616
Commercial/Industrial - G-57								
Customer Charge per Month per Meter	\$ 1,016.93			\$ 1,016.93	\$ 1,016.93			\$ 1,016.93
All therms over the first block per month at	\$ 0.2271	\$ 1.1732	\$ 0.0991	\$ 1.4994	\$ 0.1123	\$ 0.6235	\$ 0.0991	\$ 0.8349
Commercial/Industrial - G-58								
Customer Charge per Month per Meter	\$ 1,016.93			\$ 1,016.93	\$ 1,016.93			\$ 1,016.93
All therms over the first block per month at	\$ 0.0866	\$ 1.1732	\$ 0.0991	\$ 1.3589	\$ 0.0480	\$ 0.6235	\$ 0.0991	\$ 0.7706

* The Winter 2022-2023 COG Rate and LDAC Rate are the rates currently Approved for the Winter 2021-2022

** The COG for Summer 2022 is the approved rate from Order No. 26,541 in Docket No. DG 21-030

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 2022

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

NHPUC NO. 11 GAS
LIBERTY UTILITIES

~~Original Page 47~~ First Revised Page 47
Superseding Original Page 47
Residential Non-Heating Rate R-1

II. RATE SCHEDULES

1 RESIDENTIAL NON-HEATING RATE: CLASSIFICATION NO. R-1

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$0.5130 per day or \$15.39 per 30 day month

Winter Period: All therms per 30 day month at \$0.~~3844~~ 3979.4241 per therm

Summer Period: All therms per 30 day month at \$0.~~3844~~ 3979.4241 per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and

DATED: Xxxx xx, 20xx ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022 TITLE: President

Authorized by NHPUC Order No. xx.xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

DATED: August 13, 2021 ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2021 TITLE: President

Authorized by NHPUC Order No. 26,505 dated July 30, 2021, in Docket No. DG 20-105

NHPUC NO. 11 GAS
LIBERTY UTILITIES

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Residential Non-Heating Rate R-1

one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

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

DATED: Xxxx xx, 20xx ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022 TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

DATED: August 13, 2021 ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2021 TITLE: President

Authorized by NHPUC Order No. 26,505 dated July 30, 2021, in Docket No. DG 20-105

**2 RESIDENTIAL HEATING RATE:
CLASSIFICATION NO. R-3**Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter:	\$0.5130 per day or \$15.39 per 30 day month
Winter Period:	All therms per 30 day month at \$0. 5632 3979 <u>5914</u> per therm
Summer Period:	All therms per 30 day month at \$0. 5632 5914 <u>3979</u> per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

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

DATED:~~August Xxxx xx, 20xx13, 2021~~ISSUED BY: /s/Neil ProudmanEFFECTIVE: August 1, 2024~~2022~~

TITLE: President

Authorized by NHPUC Order No. ~~26xx,xxx,505~~ dated ~~July Xxxx 30xx, 2021~~20xx, in Docket No. DG 20-105

NHPUC NO. 11 GAS
LIBERTY UTILITIES

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Residential Heating Rate R-3

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

DATED: ~~August XXXX xx, 20xx13, 2021~~

ISSUED BY: /s/Neil Proudman

EFFECTIVE: August 1, 20212022

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. ~~26xx,xxx,505~~ dated ~~July XXXX 30xx, 202120xx~~, in Docket No. DG 20-105

NHPUC NO. 11 GAS

LIBERTY UTILITIES~~LIBERTY UTILITIES~~~~Original-First Revised~~ Page 51~~Superseding Original Page 51~~

Residential Gas Assistance Heating Rate R-4

3 GAS ASSISTANCE PROGRAM RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-4

Availability

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

Qualified Programs:

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

Character of Service

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

Delivery Charge

Winter Customer Charge Per Meter: \$0.~~2823~~2823 per day or \$8.47 per 30 day month

Winter Period: All therms per 30 day month at \$0.~~3098~~320753 per therm

Summer Customer Charge Per Meter: \$0.5~~430130~~ per day or \$15.39 per 30 day month

Summer Period: All therms per 30 day month at \$0.~~5632~~5839140 per therm

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

DATED: August 13, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2021

TITLE: President

Authorized by NHPUC Order No. 26,505 dated July 30, 2021, in Docket No. DG 20-105

NHPUC NO. 11 GAS

LIBERTY UTILITIES~~LIBERTY UTILITIES~~~~Original-First Revised~~ Page 51~~Superseding Original Page 51~~

Residential Gas Assistance Heating Rate R-4

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery

DATED: Xxxx xx, 20xxISSUED BY: /s/Neil ProudmanNeil ProudmanEFFECTIVE: August 1, 2022TITLE: PresidentAuthorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105DATED: August 13, 2021ISSUED BY: /s/Neil ProudmanNeil ProudmanEFFECTIVE: August 1, 2021TITLE: PresidentAuthorized by NHPUC Order No. 26,505 dated July 30, 2021, in Docket No. DG 20-105

**4 MANAGED EXPANSION PROGRAM RESIDENTIAL NON-HEATING RATE:
CLASSIFICATION NO. R-5**Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$0.6670 per day or \$20.01 per 30 day month

Winter Period: All therms per 30 day month at \$0.~~4997-5173512~~ per therm

Summer Period: All therms per 30 day month at \$0.~~4997-5173512~~ per therm
~~per therm~~

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022

TITLE: President

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DATED: August 13, 2021

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2021

TITLE: President

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NHPUC NO. 11 GAS
LIBERTY UTILITIES

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MEP Residential Non-Heating Rate R-5

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

DATED: Xxxx xx, 20xx ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022 TITLE: President

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**5 MANAGED EXPANSION PROGRAM RESIDENTIAL HEATING RATE:
CLASSIFICATION NO. R-6**Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$0.6670 per day or \$20.01 per 30 day month

Winter Period: All therms per 30 day month at \$0.~~7322-7579689~~ per therm

Summer Period: All therms per 30 day month at \$0.~~7322-7579689~~ per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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

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

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading an estimated bill will be rendered to the customer. Amounts not paid prior to the due date;

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MEP Residential Heating Rate R-6

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

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MEP Residential Gas Assistance Program Rate R-7

**6 MANAGED EXPANSION PROGRAM GAS ASSISTANCE PROGRAM RESIDENTIAL
HEATING RATE:
CLASSIFICATION NO. R-7**

Availability

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

Qualified Programs:

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

Character of Service

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

Delivery Charge

Winter Customer Charge Per Meter: \$0.3670 per day or \$11.01 per 30 day month

Winter Period: All therms per 30 day month at \$0.~~4027~~~~4168~~~~228~~ per therm

Summer Customer Charge Per Meter: \$.6670 per day or \$20.01 per 30 day month

Summer Period: All therms per 30 day month at \$0.~~7322~~~~7579~~~~688~~ per therm

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

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to the Firm Rate Schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The

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MEP Residential Gas Assistance Program Rate R-7

delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00

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**7 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, HIGH WINTER USE
RATE
CLASSIFICATION NO. G-41**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: \$1.~~9020.96~~~~8783~~ per day or \$~~57.059.062~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~4688~~~~48534813~~ per therm
All over 100 therms per 30 day month at \$0.~~3149~~~~326075~~ per therm

Summer Period: First 20* therms per 30 day month at \$0.~~4688~~~~485313~~ per therm
All over 20 therms per 30 day month at \$0.~~3149~~~~326075~~ per therm

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

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

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Commercial/Industrial Rate G-41

the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

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**8 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, HIGH WINTER
USE RATE
CLASSIFICATION NO. G-42**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$5.70635.906830~~ per day or ~~\$171.19177.2009~~ per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.~~4261.4411378~~ per therm
All over 1000 therms per 30 day month at \$0.~~2839.293956~~ per therm

Summer Period: First 400* therms per 30 day month at \$0.~~4261.4411378~~ per therm
All over 400 therms per 30 day month at \$0.~~2839.293956~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

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Commercial/Industrial Rate G-42

the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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**9 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE
RATE
CLASSIFICATION NO. G-43**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$24.489725.35012980~~ per day or ~~\$734.69760.5058.94~~ per 30 day month

Winter Period: All therms per 30 day month at \$0.~~2620~~ 27122695 per therm

Summer Period: All therms per 30 day month at \$0.~~1198~~ 12412730 per therm

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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Commercial/Industrial Rate G-43

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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**10 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW
ANNUAL USE, HIGH WINTER USE RATE
CLASSIFICATION NO. G-44**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$2.47272.559577~~ per day or ~~\$74.1876.793~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~6094.6308257~~ per therm
All over 100 therms per 30 day month at \$0.~~4094.4238257~~ per therm

Summer Period: First 20* therms per 30 day month at \$0.~~6094.6308257~~ per therm
All over 20 therms per 30 day month at \$0.~~4094.4238257~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

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Commercial/Industrial Rate G-44

Terms and Conditions

U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first

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**11 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE:
MEDIUM ANNUAL USE, HIGH WINTER USE RATE
CLASSIFICATION NO. G-45**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$7.41837.67490~~ per day or ~~\$222.55230.3722~~ per 30 day month

Winter Period: First 1000* therms per 30 day month at ~~\$0.5539-5734691~~ per therm
All over 1000 therms per 30 day month at ~~\$0.3691-382144~~ per therm

Summer Period: First 400* therms per 30 day month at ~~\$0.5539-5734691~~ per therm
All over 400 therms per 30 day month at ~~\$0.3691-382144~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

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MEP Commercial/Industrial Rate G-45

Terms and Conditions

Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff. U.S. Department of Labor Standard Industry Classification Codes will determine eligibility for this tariff.

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**12 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, HIGH WINTER USE RATE
CLASSIFICATION NO. G-46**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$31.8367~~ ~~32.9552~~ ~~8877~~ per day or ~~\$955.10988~~ ~~66.63~~ per 30 day month

Winter Period: All therms per 30 day month at \$0. ~~3406~~ ~~3526~~ ~~504~~ per therm

Summer Period: All therms per 30 day month at \$0. ~~1557~~ ~~1612~~ ~~55~~ per therm

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company

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may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

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**13 COMMERCIAL/INDUSTRIAL SERVICE: LOW ANNUAL USE, LOW WINTER USE
RATE
CLASSIFICATION NO. G-51**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$1.90201.968890~~ per day or ~~\$57.0659.067~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~2819-2918897~~ per therm
All over 100 therms per 30 day month at \$0.~~1833-1897911~~ per therm

Summer Period: First 100* therms per 30 day month at \$0.~~2819-2918897~~ per therm
All over 100 therms per 30 day month at \$0.~~1833-1897911~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

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visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

Terms and Conditions

Eligibility shall be based on the reasonable discretion of the Company and subject to verification of heating usage. U.S. Department of Labor Standard Industry Classification Code will determine eligibility for this

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**14 COMMERCIAL/INDUSTRIAL SERVICE: MEDIUM ANNUAL USE, LOW WINTER
USE RATE
CLASSIFICATION NO. G-52**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$5.7063~~\$5.9010 per day or ~~\$171.19~~177.2003 per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.~~2428~~2513~~498~~
All over 1000 therms per 30 day month at \$0.~~1617~~1674~~87~~ per therm

Summer Period: First 1000* therms per 30 day month at \$0.~~1749~~182~~19~~ per therm
All over 1000 therms per 30 day month at \$0.~~1000~~1035~~69~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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Commercial/Industrial Rate G-52

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

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**15 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE
CLASSIFICATION NO. G-53**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$25.203326.0888750~~ per day or ~~\$756.10782.6625~~ per 30 day month

Winter Period: All therms per 30 day month at ~~\$0.1697-175747~~ per therm

Summer Period: All therms per 30 day month at ~~\$0.0814-084364~~ per therm

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this

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schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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**16 COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR
GREATER THAN 90% RATE
CLASSIFICATION NO. G-54**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$25.203326.08881093~~ per day or ~~\$756.10782.663.28~~ per 30 day month

Winter Period: All therms per 30 day month at ~~\$0.0648-067166~~ per therm

Summer Period: All therms per 30 day month at ~~\$0.0352-036470~~ per therm

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 90 or 91 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this

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schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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**17 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: LOW
ANNUAL USE, LOW WINTER USE RATE
CLASSIFICATION NO. G-55**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$2.47272.559577~~ per day or ~~\$74.1876.793~~ per 30 day month

Winter Period: First 100* therms per 30 day month at ~~\$0.3665-379466~~ per therm
All over 100 therms per 30 day month at ~~\$0.2383-246784~~ per therm

Summer Period: First 100* therms per 30 day month at ~~\$0.3665-379466~~ per therm
All over 100 therms per 30 day month at ~~\$0.2383-246784~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charges presented above are exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

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MEP Commercial/Industrial Rate G-55

Terms and Conditions

Eligibility shall be based on the reasonable discretion of the Company and subject to verification of heating usage. U.S. Department of Labor Standard Industry Classification Code will determine eligibility for this tariff. Dual fuel customers may be required to sign annual contracts with minimum usage requirements in order to qualify for service under this tariff.

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**18 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE:
MEDIUM ANNUAL USE, LOW WINTER USE RATE
CLASSIFICATION NO. G-56**

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$7.41837.67490~~ per day or ~~\$222.55230.3722~~ per 30 day month

Winter Period: First 1000* therms per 30 day month at ~~\$0.3157-326848~~ per therm

All over 1000 therms per 30 day month at ~~\$0.2402-217693~~ per therm

Summer Period: First 1000* therms per 30 day month at ~~\$0.2287-236778~~ per therm

All over 1000 therms per 30 day month at ~~\$0.1300-13461390~~ per therm

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

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

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MEP Commercial/Industrial Rate G-56

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In

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19 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90% RATE CLASSIFICATION NO. G-57

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$32.764333.91548977~~ per day or ~~\$982.931,017.46.93~~ per 30 day month

Winter Period: All therms per 30 day month at \$0.~~2207-228571~~ per therm

Summer Period: All therms per 30 day month at \$0.~~1059-1096123~~ per therm

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

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to the Firm Rate Schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly,

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daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

Service under each Managed Expansion Program project will have a term of ten years. Customers initiating service under this rate must take service hereunder until ten years following the date that the first customer

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20 MANAGED EXPANSION PROGRAM COMMERCIAL/INDUSTRIAL SERVICE: HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90% RATE CLASSIFICATION NO. G-58

Availability

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

Character of Service

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

Delivery Charge

Customer Charge Per Meter: ~~\$32.764333.91548977~~ per day or ~~\$982.931.0176.4693~~ per 30 day month

Winter Period: All therms per 30 day month at \$0.~~0842-087266~~ per therm

Summer Period: All therms per 30 day month at \$0.~~0457-.047380~~ per therm

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

Supplier Charges

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

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause, as in effect from time to time and on file with the Commission. The delivery charge presented above is exclusive of these charges. Refer to Page 92 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

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

Terms and Conditions

To be eligible for this service, a customer must sign a contract for a one year period, which contract shall include the authority for the Company to monitor the customer's continued qualification for this service. In the event that the customer fails to meet the eligibility criteria set forth in the availability section of this schedule based on a monthly evaluation employing the most recent twelve (12) month period, the Company

DATED: Xxxx xx, 20xx ISSUED BY: /s/Neil Proudman
Neil Proudman
EFFECTIVE: August 1, 2022 TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105
DATED: August 13, 2021 ISSUED BY: /s/Neil Proudman
Neil Proudman
EFFECTIVE: August 1, 2021 TITLE: President

Authorized by NHPUC Order No. 26,505 dated July 30, 2021, in Docket No. DG 20-105

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MEP Commercial/Industrial Rate G-58

may require that the customer be billed prospectively under an alternative rate subject to the terms of the customer's Service Agreement. The Service Agreement may contain limitations as to maximum hourly, daily, or monthly consumption, provisions for charges for excess usage, and other terms and conditions of service.

DATED: Xxxx xx, 20xx ISSUED BY: /s/Neil Proudman
Neil Proudman
EFFECTIVE: August 1, 2022 TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105
DATED: August 13, 2021 ISSUED BY: /s/Neil Proudman
Neil Proudman
EFFECTIVE: August 1, 2021 TITLE: President

Authorized by NHPUC Order No. 26,505 dated July 30, 2021, in Docket No. DG 20-105

4/8/2022 6:35:09 PM

Compare Results

Old File:

Current Tariff Pages 87-89.pdf

3 pages (737 KB)

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versus

New File:

Proposed Tariff Pages 87-89.pdf

3 pages (798 KB)

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Total Changes

160

Content

114 Replacements
14 Insertions
0 Deletions

Styling and
Annotations

32 Styling
0 Annotations

[Go to First Change \(page 1\)](#)

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LIBERTY UTILITIESEleventh Revised Page 87
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22 FIRM RATE SCHEDULES - EXCLUDING KEENE CUSTOMERS

	Including Step 2 Increase S.A. DG 20-105 Rates Effective November 1, 2022 - April 30, 2023 Winter Period				Including Step 2 Increase S.A. DG 20-105 Rates Effective August 1, 2022 Summer Period			
	Delivery Charge	Cost of Gas Rate* Page 95	LDAC* Page 101	Total Rate	Delivery Charge	Cost of Gas Rate** Page 92	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.4241	\$ 1.1747	\$ 0.1318	\$ 1.7306	\$ 0.4241	\$ 0.6244	\$ 0.1318	\$ 1.1803
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.5914	\$ 1.1747	\$ 0.1318	\$ 1.8979	\$ 0.5914	\$ 0.6244	\$ 0.1318	\$ 1.3476
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
Size of the first block	all therms				all therms			
Therms in the first block per month at	\$ 0.3253	\$ 0.6461	\$ 0.1318	\$ 1.1032	\$ 0.5914	\$ 0.6244	\$ 0.1318	\$ 1.3476
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 59.02			\$ 59.02	\$ 59.02			\$ 59.02
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4813	\$ 1.1749	\$ 0.0991	\$ 1.7553	\$ 0.4813	\$ 0.6248	\$ 0.0991	\$ 1.2052
All therms over the first block per month at	\$ 0.3275	\$ 1.1749	\$ 0.0991	\$ 1.6015	\$ 0.3275	\$ 0.6248	\$ 0.0991	\$ 1.0514
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 177.09			\$ 177.09	\$ 177.09			\$ 177.09
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4378	\$ 1.1749	\$ 0.0991	\$ 1.7118	\$ 0.4378	\$ 0.6248	\$ 0.0991	\$ 1.1617
All therms over the first block per month at	\$ 0.2956	\$ 1.1749	\$ 0.0991	\$ 1.5696	\$ 0.2956	\$ 0.6248	\$ 0.0991	\$ 1.0195
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 758.94			\$ 758.94	\$ 758.94			\$ 758.94
All therms over the first block per month at	\$ 0.2695	\$ 1.1749	\$ 0.0991	\$ 1.5435	\$ 0.1273	\$ 0.6248	\$ 0.0991	\$ 0.8512
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 59.07			\$ 59.07	\$ 59.07			\$ 59.07
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2897	\$ 1.1732	\$ 0.0991	\$ 1.5620	\$ 0.2897	\$ 0.6235	\$ 0.0991	\$ 1.0123
All therms over the first block per month at	\$ 0.1911	\$ 1.1732	\$ 0.0991	\$ 1.4634	\$ 0.1911	\$ 0.6235	\$ 0.0991	\$ 0.9137
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 177.03			\$ 177.03	\$ 177.03			\$ 177.03
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2498	\$ 1.1732	\$ 0.0991	\$ 1.5221	\$ 0.1829	\$ 0.6235	\$ 0.0991	\$ 0.9055
All therms over the first block per month at	\$ 0.1687	\$ 1.1732	\$ 0.0991	\$ 1.4410	\$ 0.1069	\$ 0.6235	\$ 0.0991	\$ 0.8295
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 782.25			\$ 782.25	\$ 782.25			\$ 782.25
All therms over the first block per month at	\$ 0.1747	\$ 1.1732	\$ 0.0991	\$ 1.4470	\$ 0.0864	\$ 0.6235	\$ 0.0991	\$ 0.8090
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 783.28			\$ 783.28	\$ 783.28			\$ 783.28
All therms over the first block per month at	\$ 0.0666	\$ 1.1732	\$ 0.0991	\$ 1.3389	\$ 0.0370	\$ 0.6235	\$ 0.0991	\$ 0.7596

* The Winter 2022-2023 COG Rate and LDAC Rate are the rates currently Approved for the Winter 2021-2022

** The COG for Summer 2022 is the approved rate from Order No. 26,541 in Docket No. DG 21-030

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

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23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

	Including Step 2 Increase S.A. DG 20-105 Rates Effective November 1, 2022 - April 30, 2023 Winter Period				Including Step 2 Increase S.A. DG 20-105 Rates Effective August 1, 2022 Summer Period			
	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								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms	\$ 0.4241	\$ 2.4835	\$ 0.1318	\$ 3.0394	\$ 0.4241	\$ 1.6433	\$ 0.1318	\$ 2.1992
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 15.39			\$ 15.39	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.5914	\$ 2.4835	\$ 0.1318	\$ 3.2067	\$ 0.5914	\$ 1.6433	\$ 0.1318	\$ 2.3665
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 8.47			\$ 8.47	\$ 15.39			\$ 15.39
All therms over the first block per month at	\$ 0.3253	\$ 1.3659	\$ 0.1318	\$ 1.8230	\$ 0.5914	\$ 1.6433	\$ 0.1318	\$ 2.3665
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 59.02			\$ 59.02	\$ 59.02			\$ 59.02
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.4813	\$ 2.4835	\$ 0.0991	\$ 3.0639	\$ 0.4813	\$ 1.6433	\$ 0.0991	\$ 2.2237
All therms over the first block per month at	\$ 0.3275	\$ 2.4835	\$ 0.0991	\$ 2.9101	\$ 0.3275	\$ 1.6433	\$ 0.0991	\$ 2.0699
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 177.09			\$ 177.09	\$ 177.09			\$ 177.09
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.4378	\$ 2.4835	\$ 0.0991	\$ 3.0204	\$ 0.4378	\$ 1.6433	\$ 0.0991	\$ 2.1802
All therms over the first block per month at	\$ 0.2956	\$ 2.4835	\$ 0.0991	\$ 2.8782	\$ 0.2956	\$ 1.6433	\$ 0.0991	\$ 2.0380
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 758.94			\$ 758.94	\$ 758.94			\$ 758.94
All therms over the first block per month at	\$ 0.2695	\$ 2.4835	\$ 0.0991	\$ 2.8521	\$ 0.1273	\$ 1.6433	\$ 0.0991	\$ 1.8697
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 59.07			\$ 59.07	\$ 59.07			\$ 59.07
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2897	\$ 2.4835	\$ 0.0991	\$ 2.8723	\$ 0.2897	\$ 1.6433	\$ 0.0991	\$ 2.0321
All therms over the first block per month at	\$ 0.1911	\$ 2.4835	\$ 0.0991	\$ 2.7737	\$ 0.1911	\$ 1.6433	\$ 0.0991	\$ 1.9335
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 177.03			\$ 177.03	\$ 177.03			\$ 177.03
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.2498	\$ 2.4835	\$ 0.0991	\$ 2.8324	\$ 0.1829	\$ 1.6433	\$ 0.0991	\$ 1.9253
All therms over the first block per month at	\$ 0.1687	\$ 2.4835	\$ 0.0991	\$ 2.7513	\$ 0.1069	\$ 1.6433	\$ 0.0991	\$ 1.8493
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 782.25			\$ 782.25	\$ 782.25			\$ 782.25
All therms over the first block per month at	\$ 0.1747	\$ 2.4835	\$ 0.0991	\$ 2.7573	\$ 0.0864	\$ 1.6433	\$ 0.0991	\$ 1.8288
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 783.28			\$ 783.28	\$ 783.28			\$ 783.28
All therms over the first block per month at	\$ 0.0666	\$ 2.4835	\$ 0.0991	\$ 2.6492	\$ 0.0370	\$ 1.6433	\$ 0.0991	\$ 1.7794

* The Winter 2022-2023 COG Rate and LDAC Rate are the rates currently Approved for the Winter 2021-2022

** Note Summer 2022 COG Rate is the rate filed in Docket No. DG 22-05 Keene Summer 2022 COG Filing.

DATED: Xxxx xx, 20xx

ISSUED BY: /s/Neil Proudman

Neil Proudman

EFFECTIVE: August 1, 2022

TITLE: President

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105

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LIBERTY UTILITIES

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24 FIRM RATE SCHEDULES - MANAGED EXPANSION PROGRAM-EXCLUDING KEENE CUSTOMERS

Including Step 2 Increase S.A. DG 20-105
Rates Effective November 1, 2022 - April 30, 2023
Winter Period

Including Step 2 Increase S.A. DG 20-105
Rates Effective August 1, 2022
Summer Period

	Delivery Charge	Cost of Gas Rate* Page 95	LDAC* Page 101	Total Rate	Delivery Charge	Cost of Gas Rate** Page 92	LDAC Page 101	Total Rate
Residential Non Heating - R-5								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
All Therms	\$ 0.5512	\$ 1.1747	\$ 0.1318	\$ 1.8577	\$ 0.5512	\$ 0.6244	\$ 0.1318	\$ 1.3074
Residential Heating - R-6								
Customer Charge per Month per Meter	\$ 20.01			\$ 20.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.7689	\$ 1.1747	\$ 0.1318	\$ 2.0754	\$ 0.7689	\$ 0.6244	\$ 0.1318	\$ 1.5251
Residential Heating - R-7								
Customer Charge per Month per Meter	\$ 11.01			\$ 11.01	\$ 20.01			\$ 20.01
Therms in the first block per month at	\$ 0.4228	\$ 0.6461	\$ 0.1318	\$ 1.2007	\$ 0.7688	\$ 0.6244	\$ 0.1318	\$ 1.5250
Commercial/Industrial - G-44								
Customer Charge per Month per Meter	\$ 76.73			\$ 76.73	\$ 76.73			\$ 76.73
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.6257	\$ 1.1749	\$ 0.0991	\$ 1.8997	\$ 0.6257	\$ 0.6248	\$ 0.0991	\$ 1.3496
All therms over the first block per month at	\$ 0.4257	\$ 1.1749	\$ 0.0991	\$ 1.6997	\$ 0.4257	\$ 0.6248	\$ 0.0991	\$ 1.1496
Commercial/Industrial - G-45								
Customer Charge per Month per Meter	\$ 230.22			\$ 230.22	\$ 230.22			\$ 230.22
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.5691	\$ 1.1749	\$ 0.0991	\$ 1.8431	\$ 0.5691	\$ 0.6248	\$ 0.0991	\$ 1.2930
All therms over the first block per month at	\$ 0.3844	\$ 1.1749	\$ 0.0991	\$ 1.6584	\$ 0.3844	\$ 0.6248	\$ 0.0991	\$ 1.1083
Commercial/Industrial - G-46								
Customer Charge per Month per Meter	\$ 986.63			\$ 986.63	\$ 986.63			\$ 986.63
All therms over the first block per month at	\$ 0.3504	\$ 1.1749	\$ 0.0991	\$ 1.6244	\$ 0.1655	\$ 0.6248	\$ 0.0991	\$ 0.8894
Commercial/Industrial - G-55								
Customer Charge per Month per Meter	\$ 76.73			\$ 76.73	\$ 76.73			\$ 76.73
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.3766	\$ 1.1732	\$ 0.0991	\$ 1.6489	\$ 0.3766	\$ 0.6235	\$ 0.0991	\$ 1.0992
All therms over the first block per month at	\$ 0.2484	\$ 1.1732	\$ 0.0991	\$ 1.5207	\$ 0.2484	\$ 0.6235	\$ 0.0991	\$ 0.9710
Commercial/Industrial - G-56								
Customer Charge per Month per Meter	\$ 230.22			\$ 230.22	\$ 230.22			\$ 230.22
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.3248	\$ 1.1732	\$ 0.0991	\$ 1.5971	\$ 0.2378	\$ 0.6235	\$ 0.0991	\$ 0.9604
All therms over the first block per month at	\$ 0.2193	\$ 1.1732	\$ 0.0991	\$ 1.4916	\$ 0.1390	\$ 0.6235	\$ 0.0991	\$ 0.8616
Commercial/Industrial - G-57								
Customer Charge per Month per Meter	\$ 1,016.93			\$ 1,016.93	\$ 1,016.93			\$ 1,016.93
All therms over the first block per month at	\$ 0.2271	\$ 1.1732	\$ 0.0991	\$ 1.4994	\$ 0.1123	\$ 0.6235	\$ 0.0991	\$ 0.8349
Commercial/Industrial - G-58								
Customer Charge per Month per Meter	\$ 1,016.93			\$ 1,016.93	\$ 1,016.93			\$ 1,016.93
All therms over the first block per month at	\$ 0.0866	\$ 1.1732	\$ 0.0991	\$ 1.3589	\$ 0.0480	\$ 0.6235	\$ 0.0991	\$ 0.7706

* The Winter 2022-2023 COG Rate and LDAC Rate are the rates currently Approved for the Winter 2021-2022

** The COG for Summer 2022 is the approved rate from Order No. 26,541 in Docket No. DG 21-030

DATED: Xxxx xx, 20xx

EFFECTIVE: August 1, 2022

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

Authorized by NHPUC Order No. xx,xxx dated Xxxx xx, 20xx, in Docket No. DG 20-105