Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2021 Step Adjustment Effective June 1, 2023 Annual Revenue Requirement Calculation

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Distribution Revenues	Effective	Effective	Effective	Effective	Effective	Effective	Effective
Line No.	Distribution Revenues	July 1, 2020	July 1, 2021	November 1, 2021	August 1, 2022	March 1, 2023	June 1, 2023	August 1, 2023
1	Base	\$ 43,710,962	\$ 46,437,733	\$ 48,300,840	\$ 48,394,904	\$ 47,432,820	\$ 46,052,621	\$ 47,347,006
2	Step	\$ 1,321,451	\$ 1,534,738	\$ 94,064	\$ 1,751,403	\$ (1,380,199)	\$-	\$ 805,116
3	Reliability Enhancement Program	\$ 210,503	\$ 213,246	\$-	\$-	\$-	\$-	\$-
4	Recoupment	\$ 917,996	\$ 103,688	\$-	\$ (1,939,679)	\$-	\$ 917,996	\$-
5	Rate Case Expense	\$ 276,821	\$ 11,435	\$-	\$ (565,077)	\$-	\$ 276,821	\$-
6	July 2022 recoupment over collected	\$-	\$-	\$-	\$ (161,640)	\$-	\$ 76,500	\$-
7	July 2022 rate case expenses over collected	\$-	\$-	\$-	\$ (47,090)	\$-	\$ 23,068	\$-
8	Additional Forecasted Revenue/Rounding	\$-	\$-	\$-	\$ (1)	\$-	\$ -	\$-
9	Total	\$ 46,437,733	\$ 48,300,840	\$ 48,394,904	\$ 47,432,820	\$ 46,052,621	\$ 47,347,006	\$ 48,152,122
10	Annual % Change in Rates		4.01%	0.19%	-1.99%	-2.91%	2.81%	1.70%
Reference	es:							
Line		(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Bates 034 DE 19-064		••	••			
		Settlement Agreement filed						
1	Base	May 26, 2020	Prior year total	Prior year total	Prior year total	Prior year total	Prior year total	Prior year total
2	Step	Approved in Docket No. DE 19-064 Order No. 26,377	Approved in Docket No. DE 19-064 Order No. 26,494	Approved in Docket No. DE 19-064 Order No. 26,537	Approved in Docket No. DE 22-035 Order No. 26,661	Approved in Docket No. DE 22-035 Order Nos. 26,780 and 26,781 (\$575,083 reduction, rates implemented over a 5 month period, annualized becomes \$1,380,199 reduction)	N/A	Approved in Docket No. DE 22-035 Order Nos. 26,780 and 26,781 (\$575,083 reduction, rates implemented over a 5 month period, normalized back to an annual level)
2	Step	15 004 01001 110. 20,577	15 004 01021 110. 20,454	15 004 01021 110. 20,557	22 000 01001 110. 20,001	\$1,500,155 (Cadedon)		ununuuneven
3	Reliability Enhancement Program	Approved in Docket No. DE 20-036 Order No. 26,352	Approved in Docket No. DE 21-049 Order No. 26,478	N/A	N/A	N/A	N/A	N/A
4	Recoupment	DE 19-064 Settlement Agreement 5/26/2020, Bates 032 and 061 - Annual recoupment amount of \$1,835,991 to be recovered over a 24-month period (July 1, 2020 through June 30, 2020)	Approved in Docket No. DE 19-064 Order No. 26,494	N/A	Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1,835,991 per 5/26/20 Settlement Agreement, Bates page 032 and \$103,688 per 4/1/21 Step Adjustment filing Bates page 031		Line 4 Col. A	N/A
5	Rate Case Expense	DE 19-064 Settlement Agreement 5/26/2020, Bates 007 and 061 - Annual estimated rate case expense \$553,642 to be recovered over a 24-month period (July 1, 2020 through June 30, 2022)	Approved in Docket No. DE 19-064 Order No. 26,494	N/A	Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per 5/26/20 Settlement Agreement, Bates pages 032 and \$11,435	N/A	Line 5 Col. A	N/A
2	Nate Case Experise		25 55-7 01061 140. 20,454		hoPes ops and 511'400		chie 5 col. A	
6	July 2022 recoupment over collected	N/A	N/A	N/A	Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment	N/A	1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment	N/A
7	July 2022 rate case expenses over collected	N/A	N/A	N/A	Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment	N/A	1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment	N/A
8	Additional Forecasted Revenue/Rounding	N/A for 2020	N/A for 2021	N/A	N/A	N/A	N/A	N/A
9	Total	Sum of lines 1 through 8	Sum of lines 1 through 8	Sum of lines 1 through 8	Sum of lines 1 through 8	Sum of lines 1 through 8	Sum of lines 1 through 8	Sum of lines 1 through 8
-								

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2021 Step Adjustment Effective June 1, 2023 Revenue Requirement Calculation

 Annual Refund Effective August 1, 2022 Monthly Refund Effective August 1, 2022 Annual Revenue Requirement Effective August 1, 2022 	(\$962,083) Approved Order No. 26,661 (\$80,174) Line 1 / 12 \$47,432,820
 4 Refund Effective March 1, 2023-July 31, 2023 5 Incremental Monthly Refund Effective March 1, 2023 6 Annual Revenue Requirement Effective March 1, 2023 	(\$575,083) Approved Order No. 26,780 (\$115,017) Line 4 / 5 \$46,052,622 Line 3 + (Line 5 * 12)
7 Annual Recovery Effective June 1, 2023	\$1,294,385 HMT-1 Pg 1, Col (f), Sum of lines 4 - 7
8 Incremental Monthly Recovery Effective June 1, 2023	\$107,865 Line 7 / 12
9 Annual Revenue Requirement Effective June 1, 2023	\$47,347,006 Line 6 + Line 7
10 Annual Recovery Effective August 1, 2023	\$805,116 HMT-1 Pg 1, Col (g), line 2
11 Incremental Monthly Recovery Effective August 1, 2023	\$67,093 Line 10 / 12
12 Annual Revenue Requirement Effective August 1, 2023	\$48,152,122 Line 9 + Line 10

il	lustrative Com	bined Annualize	ed Refund Eff	ective June 1	., 2023
(a)	(b)	(c)	(d)	(e)	(f)
			June 1,	August 1,	
	August 1,	March 1,	2023	2023	
Month	2022 Refund	2023 Refund	Collection	Collection	Rev Req
Aug-22	(\$80,174)				\$48,314,730
Sep-22	(\$80,174)				\$48,234,557
Oct-22	(\$80,174)				\$48,154,383
Nov-22	(\$80,174)				\$48,074,209
Dec-22	(\$80,174)				\$47,994,036
Jan-23	(\$80,174)				\$47,913,862
Feb-23	(\$80,174)				\$47,833,689
Mar-23	(\$80,174)	(\$115,017)			\$47,638,499
Apr-23	(\$80,174)	(\$115,017)			\$47,443,309
May-23	(\$80,174)	(\$115,017)			\$47,248,119
Jun-23	(\$80,174)	(\$115,017)	\$107,865		\$47,160,794
Jul-23	(\$80,174)	(\$115,017)	\$107,865		\$47,073,469
Aug-23		(\$115,017)	\$107 <i>,</i> 865	\$67,093	\$47,133,411
Sep-23		(\$115,017)	\$107,865	\$67,093	\$47,193,353
Oct-23		(\$115,017)	\$107,865	\$67,093	\$47,253,294
Nov-23		(\$115,017)	\$107 <i>,</i> 865	\$67,093	\$47,313,236
Dec-23		(\$115,017)	\$107 <i>,</i> 865	\$67,093	\$47,373,178
Jan-24		(\$115,017)	\$107 <i>,</i> 865	\$67,093	\$47,433,120
Feb-24		(\$115,017)	\$107,865	\$67,093	\$47,493,062
Mar-24			\$107 <i>,</i> 865	\$67,093	\$47,668,020
Apr-24			\$107,865	\$67 <i>,</i> 093	\$47,842,978
May-24			\$107,865	\$67 <i>,</i> 093	\$48,017,937
Jun-24				\$67,093	\$48,085,030
Jul-24				\$67,093	\$48,152,123
Total	(\$962,083)	(\$1,380,199)	\$1,294,385	\$805,116	

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Permanent Rate Design 2021 Step Adjustment Rates Effective June 1, 2023

Rate Class	Distribution Rate Component	Current <u>Rates</u> (a)	2021 Capital Expenditures Step Adjustment % Increase/ <u>% (Decrease)</u> (b)	Proposed June 1, 2023 Base Distribution <u>Charges</u> (c)	Current REP/VMP Adjustment <u>Factor</u> (d)	Current <u>RDAF</u> (e)	June 1, 2023 <u>Rates</u> (f)
D	Customer Charge	\$14.74	0.00%	\$14.74			\$14.74
5	All kWh	\$0.05627	3.94%	\$0.05848	0.00001	0.00281	\$0.06130
	16 Hour Off Peak kWh	\$0.04858	3.94%	\$0.05049	0.00001	0.00281	\$0.05331
	Farm kWh	\$0.05311	3.94%	\$0.05520	0.00001	0.00281	\$0.05802
	D-6 kWh	\$0.04949	3.94%	\$0.05143	0.00001	0.00281	\$0.05425
D-10	Customer Charge	\$14.74	0.00%	\$14.74			\$14.74
	On Peak kWh	\$0.11990	3.69%	\$0.12432	0.00001	0.0018	\$0.12613
	Off Peak kWh	\$0.00160	3.69%	\$0.00165	0.00001	0.0018	\$0.00346
D-11	Customer Charge	\$14.74		\$14.74			\$14.74
	Off Peak	\$0.03878		\$0.03878	0.00001		\$0.03879
	Mid Peak	\$0.05813		\$0.05813	0.00001		\$0.05814
	Critical Peak	\$0.08277		\$0.08277	0.00001		\$0.08278
EV	Customer Charge	\$11.35		\$11.35			\$11.35
	Off Peak	\$0.03878		\$0.03878	0.00001		\$0.03879
	Mid Peak	\$0.05813		\$0.05813	0.00001		\$0.05814
	Critical Peak	\$0.08277		\$0.08277	0.00001		\$0.08278
EV-L	Customer Charge	\$422.91		\$434.81			\$434.81
	Demand	\$4.48		\$4.61			\$4.61
	Off Peak	\$0.02462		\$0.02462	0.00001		\$0.02463
	Mid Peak	\$0.02647		\$0.02647	0.00001		\$0.02648
	Critical Peak	\$0.03081		\$0.03081	0.00001		\$0.03082
EV-M	Customer Charge	\$70.47		\$72.45			\$72.45
	Demand	\$4.50		\$4.63			\$4.63
	Off Peak	\$0.03830		\$0.03830	0.00001		\$0.03831
	Mid Peak	\$0.03960		\$0.03960	0.00001		\$0.03961
	Critical Peak	\$0.04532		\$0.04532	0.00001		\$0.04533
G-1	Customer Charge	\$422.91	2.81%	\$434.81			\$434.81
	Demand Charge	\$8.96	2.81%	\$9.21			\$9.21
	On Peak kWh	\$0.00573	2.81%	\$0.00589	0.00001	0.00104	\$0.00694
	Off Peak kWh	\$0.00169	2.81%	\$0.00173	0.00001	0.00104	\$0.00278
	Credit for High Voltage Delivery >	(\$0.48)	2.81%	(\$0.49)			(\$0.49)
G-2	Customer Charge	\$70.47	2.81%	\$72.45			\$72.45
	Demand Charge	\$9.00	2.81%	\$9.25			\$9.25
	All kWh	\$0.00226	2.81%	\$0.00232	0.00001	0.00151	\$0.00384
	Credit for High Voltage Delivery >	(\$0.48)	2.81%	(\$0.49)			(\$0.49)
G-3	Customer Charge	\$16.19	2.81%	\$16.64			\$16.64
	All kWh	\$0.05133	2.81%	\$0.05277	0.00001	0.00253	\$0.05531

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Rate Class	Distribution Rate Component	Current <u>Rates</u> (a)	2021 Capital Expenditures Step Adjustment % Increase/ <u>% (Decrease)</u> (b)	Proposed June 1, 2023 Base Distribution <u>Charges</u> (c)	REP/VMP Adjustment <u>Factor</u> (d)	Current <u>RDAF</u> (e)	June 1, 2023 <u>Rates</u> (f)
М	Luminaire Charge	. ,			()	()	
	Description						
	HPS 4,000	\$8.28	2.81%	\$8.51			\$8.51
	HPS 9,600	\$9.58	2.81%	\$9.84			\$9.84
	HPS 27,500	\$15.90	2.81%	\$16.34			\$16.34
	HPS 50,000	\$19.78	2.81%	\$20.33			\$20.33
	HPS 9,600 (Post Top)	\$11.24	2.81%	\$11.55			\$11.55
	HPS 27,500 Flood	\$16.07	2.81%	\$16.52			\$16.52
	HPS 50,000 Flood	\$21.46	2.81%	\$22.06			\$22.06
	Incandescent 1,000	\$10.64	2.81%	\$10.93			\$10.93
	Mercury Vapor 4,000	\$7.35	2.81%	\$7.55			\$7.55
	Mercury Vapor 8,000	\$8.26	2.81%	\$8.49			\$8.49
	Mercury Vapor 22,000	\$14.77	2.81%	\$15.18			\$15.18
	Mercury Vapor 63,000	, \$24.96	2.81%	\$25.66			\$25.66
	Mercury Vapor 22,000 Flood	\$16.89	2.81%	\$17.36			\$17.36
	Mercury Vapor 63,000 Flood	\$32.74	2.81%	\$33.66			\$33.66
LED-1	LED-1 Fixtures						
	30 Watt Pole Top	\$5.37	2.81%	\$5.52			\$5.52
	50 Watt Pole Top	\$5.60	2.81%	\$5.75			\$5.75
	130 Watt Pole Top	\$8.64	2.81%	\$8.88			\$8.88
	190 Watt Pole Top	\$16.57	2.81%	\$17.03			\$17.03
	30 Watt URD	\$12.52	2.81%	\$12.87			\$12.87
	90 Watt Flood	\$8.51	2.81%	\$8.74			\$8.74
	130 Watt Flood	\$9.79	2.81%	\$10.06			\$10.06
	30 Watt Caretaker	\$4.82	2.81%	\$4.95			\$4.95
	Rates M, LED-1 & LED-2 Pole Access						
	Pole -Wood	\$9.39	2.81%	\$9.65			\$9.65
	Fiberglass - Direct Embedded	\$9.78	2.81%	\$10.05			\$10.05
	Fiberglass w/Foundation <25 ft	\$16.50	2.81%	\$16.96			\$16.96
	Fiberglass w/Foundation >=25 ft	\$27.59	2.81%	\$28.37			\$28.37
	Metal Poles - Direct Embedded	\$19.67	2.81%	\$20.22			\$20.22
	Metal Poles with Foundation	\$23.73	2.81%	\$24.40			\$24.40
	Rate M, LED-1, LED-2	40 000 1-		<i>k</i>			Å0 0.007-
	All kWh	\$0.03948	2.81%	\$0.04059	0.00001		\$0.04060
Т	Customer Charge	\$14.74	0.00%	\$14.74			\$14.74
	All kWh	\$0.04577	3.50%	\$0.04737	0.00001	0.00285	\$0.05023
V	Minimum Charge	\$16.19	2.81%	\$16.64			\$16.64
v	All kWh	\$0.05279	2.81%	\$0.05427	0.00001	0.00291	\$0.05719
		Ψ0.03273	2.01/0	-,0.03+27	0.00001	0.00231	

Rates D-11 & EV are calculated through the TOU model approved in Docket DE 17-189.

Rates EV-L $\,$ & EV-M are calculated through the TOU model approved in Docket DE 20-170.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Bill Calculation June 1, 2023, Rates Compared to Current Rates in Effect

Usage 650 kWh	Current Rates	June 1, 2023 Proposed Rates	Current Bill	June 1, 2023 Proposed Bill
Customer Charge	\$14.74	\$14.74	\$14.74	\$14.74
Distribution Charge				
All kWh	\$0.05628	\$0.06130	\$36.58	\$39.85
Storm Recovery Adjustment	(\$0.00202)	-\$0.00202	(\$1.31)	(\$1.31)
Transmission Charge	\$0.03635	\$0.03635	\$23.63	\$23.63
Stranded Cost Charge	(\$0.00051)	(\$0.00051)	(\$0.33)	(\$0.33)
System Benefits Charge	\$0.00700	\$0.00700	\$4.55	\$4.55
Electricity Consumption Tax	\$0.00000	\$0.00000	<u>\$0.00</u>	<u>\$0.00</u>
Subtotal Retail Delivery Services			\$77.86	\$81.12
Energy Service Charge	\$0.22007	\$0.22007	<u>\$143.05</u>	<u>\$143.05</u>
	т	otal Bill	\$220.90	\$224.16
Monthly \$ increase in Monthly % increase in				\$3.26 1.48%

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Revenues Subject to Decoupling

		F1(···	Ff(,	Ff((d)	(e)
	Distribution Revenues	Effective July 1, 2022 (same as	Effective	Effective	Effective	Effective
ne No.	Distribution Revenues	November 1. 2021)	August 1, 2022	March 1, 2023	June 1, 2023	August 1, 2023
	Base	\$ 48,300,840		\$ 47,432,820	\$ 46,052,621	\$ 47,347,
	Step Reliability Enhancement Program	\$ 94,064 \$ -	\$ 1,751,403 \$ -	\$ (1,380,199) \$ -	\$- \$-	\$ 805, \$
	Recoupment	\$ -	\$ (1,939,679)	\$ -	\$ 917,996	ŝ
5	Rate Case Expense	\$ -	\$ (565,077)	\$-	\$ 276,821	\$
	July 2022 recoupment over collected	\$ -	\$ (161,640)		\$ 76,500	\$
	July 2022 rate case expenses over collected	\$ - \$ -	\$ (47,090) \$ (1)		\$ 23,068	
	Additional Forecasted Revenue/Rounding Total	\$ 48,394,904	+ (-)	\$ - \$ 46,052,621	\$ 47,347,005	\$ \$ 48,152
		Effective	Effective	Effective	Effective	Effective
	Less: Street Lighting Distribution Revenues	July 1, 2022 (same as November 1, 2021)	August 1, 2022	March 1, 2023	June 1, 2023	August 1, 2023
10	Base	\$ 1,193,596		\$ 1,172,926	\$ 1,140,539	\$ 1,171,
11	Step	\$ 2,239		\$ (32,387)	\$ 31,410	TBD
	Reliability Enhancement Program	\$ -	included in line 11	\$ -	\$ -	\$
	Recoupment	\$ - \$ -	included in line 11 included in line 11	\$ -	\$- \$-	\$ \$
	Rate Case Expense July 2022 recoupment over collected	\$ -	included in line 11	\$ - \$ -	\$ -	\$
	July 2022 rate case expenses over collected	\$ -	included in line 11			ŝ
	Additional Forecasted Revenue/Rounding	\$ -	included in line 11	\$ -	\$ -	\$
18	Total	\$ 1,195,835	\$ 1,172,926	\$ 1,140,539	\$ 1,171,949	\$ 1,171
[Distribution Revenues Subject To Decoupling	Effective July 1, 2022 (same as	Effective	Effective	Effective	Effective
		November 1. 2021)	August 1, 2022	March 1, 2023	June 1, 2023	August 1, 2023
	Base	\$ 47,107,244		\$ 46,259,894	\$ 44,912,082	\$ 46,175,
	Step Reliability Enhancement Brogram	\$ 91,825				#VALUE!
	Reliability Enhancement Program Recoupment	\$ - \$ -	\$ - \$ (1,939,679)	\$ - \$ -	\$ - \$ 917,996	\$ \$
	Rate Case Expense	\$ -	\$ (1,939,679) \$ (565,077)	\$ -	\$ 917,996 \$ 276,821	\$ \$
	July 2022 recoupment over collected	\$ -	\$ (161,640)	\$ -	\$ 76,500	\$
	July 2022 rate case expenses over collected	\$ -	\$ (47,090)	\$ -	\$ 23,068	\$
	Additional Forecasted Revenue/Rounding	\$ -	\$ (1)	\$ -	\$-	\$
27	Total	\$ 47,199,069	\$ 46,259,894	\$ 44,912,082	\$ 46,175,056	#VALUE!
ne		(a)	(b)	(c)	(d)	(e)
				Approved in Docket No. DE 22-035 Order Nos. 26,780 and 26,781 - \$575,083 annual revenue requirement reduction. Rates were		
				Order Nos. 26,780 and 26,781 - \$575,083 annual revenue		Approved in Docket No. DE 22-4 Order Nos. 26,780 and 26,781 (5575).083 reduction, rates
2 3		N/A N/A	Approved in Docket No. DE 22-035 Order No. 26,661 N/A	Order Nos. 26,780 and 26,781 - \$75,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of 1,380,199 (Rate design refunded at \$575,083 / 5 = \$115,017/mo or \$\$1,380,199 (r). Need to increase revenues at the end	N/A N/A	Order Nos. 26,780 and 26,781 (\$575,083 reduction, rates implemented over a 5 month pe
3		N/A	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of 51,835,991 per 5/26/20 Settlement Agreement, Bates page O32 and 5103.688 per 4/1/21 Step Adjustment filing Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$555,642 per 5/26/20 Settlement Agreement, Bates page 032 and	Order Nos. 26,780 and 26,781 - 557,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an nunal level of 51,380,199 (Rate design refunded at 557,5083 / 5 = 515,017/mor 551,380,199/yr). Need to increase revenues at the end of the 5 month period to normalize back to an annual revenue requirement level. N/A	N/A N/A Line 4 Col. A	Order Nos. 26,780 and 26,781 (\$575,083 reduction, rates implemented over a 5 month pe normalized back to an annual le N/A
4		N/A	order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1,835,991 per \$/26/20 settlement Agreement, Bates page 032 and \$103,688 per 4/1/21 Step Adjustment filing Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per \$/26/20 Settlement Agreement, Bates pages 032 and \$11,435 Approved in Docket No. DE 22-035 Order No. 26,661 J/12 of annual	Order Nos. 26,780 and 26,781 - 557,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over 4 5 month period resulting in a refund on an annual level of 51,380,199 (Rate design refunded at 557,083 / 5 = 515,017/mo or 551,380,199/yr). Need to increase revenues at the end of the 5 month period to normalize back to an annual revenue requirement level. N/A	N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a	Order Nos. 26,780 and 26,781 (\$575,083 reduction, rates implemented over a 5 month pr normalized back to an annual le N/A
3 4 5		N/A	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1,835,991 per \$7,26/20 Settlement Agreement, Bates page 032 and \$103,688 per 41/21 Step Adjustment filmg Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per \$7,26/20 Settlement Agreement, Bates pages 032 and \$11,435 Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment	Order Nos. 26,780 and 26,781 - 557,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an nunal level of 51,380,199 (Rate design refunded at 557,5083 / 5 = 515,017/mor 551,380,199/yr). Need to increase revenues at the end of the 5 month period to normalize back to an annual revenue requirement level. N/A	N/A N/A Line 4 Col. A Line 5 Col. A	Order Nos. 26,780 and 26,781 (\$575,083 reduction, rates implemented over a 5 month pr normalized back to an annual le N/A
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3 4 5 6 7 8 9 9 10 11 12 13 14 15 16 17 18 19		N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1,835,991 per \$7,26/20 Settlement Agreement, Bates page 032 and \$103,688 per 41/121 Step Adjustment film Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per \$7,26/20 Settlement Agreement, Bates pages 032 and \$11,435 Approved in Docket No. DE 22-035 Order No. 26,661. 11/2 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment Approved in Docket No. DE 22-035 Order No. 26,661. 11/2 af annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation Allocate	Order Nos. 26,780 and 26,781 - \$75,783 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo or \$51,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo or \$51,380,199 (Rate requirement level. N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation Allocated in Rate Calculation Allocated in Rate Calculation Allocated in Rate Calculation N/A for 2021 Sum of lines 8 through 12 Line 1 Line 8	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 2022 due to delay in approval of step adjustment 1/2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 (557,083 reduction, rates implemented over a 5 month pinormalized back to an annual le N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 7 18 19 20		N/A N/A N/A N/A N/A N/A N/A N/A M/A Aliocated in Rate Calculation Allocated in Rate Calculation	order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of 51,835,991 per 5/26/20 Settlement Agreement, Bates page 032 and 5103,688 per 4/1/21 Step Adjustment filme Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of 553,642 per 5/26/20 Settlement Agreement, Bates pages 032 and 511,435 Approved in Docket No. DE 22-035 Order No. 26,661. 1/21 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment Respenses over collected in July 2022 due to delay in approval of step adjustment NA Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 - \$575,083 anual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refundet at \$575,083,75 = \$115,017/mo or \$51,380,199 (Rate do the 5 month period to normalize back to an annual revenue requirement level. N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate cate expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 (557,083 reduction, rates implemented over a 5 month pinormalized back to an annual le N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21		N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1,833,991 per \$/26/20 Settlement Agreement, Bates page 032 and \$103,688 per 4/1/21 Step 4/justment filing Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. 1/21 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 - \$75,783 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo or \$51,380,199/W. Need to increase revenues at the end of the 5 month period to normalize back to an annual revenue requirement level. N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 (557,083 reduction, rates implemented over a 5 month pr normalized back to an annual le N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22		N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculat	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1.835,991 per \$7,67,07 Settlement Agreement, Bates page 032 and \$103,688 per 41/21 Step dijustment filmg Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per \$7,262/00 Settlement Agreement, Bates pages 032 and \$11,435 Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment NA Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Norder No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Allocated in Rate Calculation Allocated in Ra	Order Nos. 26,780 and 26,781 - \$75,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = Satis,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Perior year on the site of the site of the site N/A for 2021 Sum of lines 8 through 12 Line 1 - Line 8 Line 2 - Line 9 Line 4 - Line 11	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 (557,083 reduction, rates implemented over a 5 month pe normalized back to an annual le N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23		N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1,833,991 per \$/26/20 Settlement Agreement, Bates page 032 and \$103,688 per 4/1/21 Step 4/justment filing Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. 1/21 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 - \$75,783 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo or \$51,380,199/W. Need to increase revenues at the end of the 5 month period to normalize back to an annual revenue requirement level. N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 (557,083 reduction, rates implemented over a 5 month pe normalized back to an annual le N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 7 18 19 20 21 22 23 24		N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculat	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1.835,991 per \$7,67,07 Settlement Agreement, Bates page 032 and \$103,688 per 41/21 Step dijustment filmg Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per \$7,262/00 Settlement Agreement, Bates pages 032 and \$11,435 Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment NA Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Norder No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Allocated in Rate Calculation Allocated in Ra	Order Nos. 26,780 and 26,781 - \$75,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = Satis,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Perior year otal Allocated in Rate Calculation Allocated in Rate Calculation Allocated in Rate Calculation N/A for 2021 Sum of lines 8 through 12 Line 1 - Line 8 Line 2 - Line 9 Line 4 - Line 11	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	Order Nos. 26,780 and 26,781 (S57,083 reduction, rates implemented over a 5 month pe normalized back to an annual lex N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation
3 4 5 6 7 8		N/A N/A N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculat	Order No. 26,661 N/A Approved in Docket No. DE 22-035 Order No. 26,661. Recoupment amount of \$1.835,991 per \$7,67,07 Settlement Agreement, Bates page 032 and \$103,688 per 41/21 Step dijustment filmg Bates page 031 Approved in Docket No. DE 22-035 Order No. 26,661. Rate case expense of \$553,642 per \$7,262/00 Settlement Agreement, Bates pages 032 and \$11,435 Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual recoupment over collected in July 2022 due to delay in approval of step adjustment NA Approved in Docket No. DE 22-035 Order No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Norder No. 26,661. 1/12 of annual rate case expenses over collected in July 2022 due to delay in approval of step adjustment N/A Allocated in Rate Calculation Allocated in Ra	Order Nos. 26,780 and 26,781 - \$75,083 annual revenue requirement reduction. Rates were designed to be refund the annual revenue requirement over a 5 month period resulting in a refund on an annual level of \$1,380,199 (Rate design refunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = Satis,017/mo of \$1,380,199/(Rate Design arefunded at \$575,083 /5 = \$115,017/mo of \$1,380,199/(Rate Perior year otal Allocated in Rate Calculation Allocated in Rate Calculation Allocated in Rate Calculation N/A for 2021 Sum of lines 8 through 12 Line 1 - Line 8 Line 2 - Line 9 Line 4 - Line 11	N/A N/A N/A Line 4 Col. A Line 5 Col. A 1/12 of annual recoupment (Col. a and Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment 1/12 of annual rate case expenses (Col. a + Col. b) over collected in July 2022 due to delay in approval of step adjustment N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation	(S575,083 reduction, rates implemented over a 5 month per normalized back to an annual lex N/A N/A N/A N/A N/A Sum of lines 1 through 8 Prior year total Allocated in Rate Calculation Allocated in Rate Calculation

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Annual Target Revenues by Rate Class

	Decoupling Year 2: Allowed Revenue Requirement 7/1/2022 - 7/31/2022	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
Line No.	//1/2022 - //31/2022	DOD2	D10	G01	G02	G03	т00	V00	
1	Distribution Revenue Requirement	\$22,937,523	\$343,920	\$10,968,041	\$6,028,344	\$5,891,966	\$915,706	\$21,743	\$ 47,107,244
2	Step Increase	\$44,711	\$670	\$21,380	\$11,751	\$11,485	\$1,785	\$42	\$ 91,825
3	Reliability Enhancement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
5	Recoupment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
6	Rate Case expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
7	Additional Forecasted Revenue/Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
8	Total Target Revenues	\$22,982,235	\$344,590	\$10,989,421	\$6,040,095	\$5,903,452	\$917,491	\$21,785	\$47,199,069

	Decoupling Year 2: Allowed Revenue Requirement 8/1/2022 - 2/28/2023	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Тс	tal
	8/1/2022 - 2/28/2023	DOD2	D10	G01	G02	G03	т00	V00		
9	Distribution Revenue Requirement	\$22,982,235	\$344,590	\$10,989,421	\$6,040,095	\$5,903,452	\$917,491	\$21,785	\$ 47	,199,069
10	Step Increase	\$863,950	\$12,954	\$413,115	\$227,060	\$221,923	\$34,490	\$819	\$ 1	,774,312
11	Reliability Enhancement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$	-
12	Recoupment	(\$1,023,177)	(\$15,341)	(\$489,253)	(\$268,907)	(\$262,824)	(\$40,847)	(\$970)	\$ (2	,101,319)
13	Rate Case expenses	(\$298,077)	(\$4,469)	(\$142,532)	(\$78,339)	(\$76,567)	(\$11,900)	(\$283)	\$	(612,167)
14	Additional Forecasted Revenue/Rounding	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$	(1)
15	Total Target Revenues	\$22,524,930	\$337,733	\$10,770,752	\$5,919,908	\$5,785,984	\$899,235	\$21,352	\$46	6,259,894

	Decoupling Year 2: Allowed Revenue Requirement	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
	3/1/2023 - 5/31/2023	DOD2	D10	G01	G02	G03	т00	V00	
16	Distribution Revenue Requirement	\$22,524,930	\$337,733	\$10,770,752	\$5,919,908	\$5,785,984	\$899,235	\$21,352	\$ 46,259,894
17	Step Increase	(\$656,279)	(\$9,840)	(\$313,813)	(\$172,480)	(\$168,578)	(\$26,200)	(\$622)	\$ (1,347,812)
18	Reliability Enhancement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
19	Recoupment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
20	Rate Case expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
21	Additional Forecasted Revenue/Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
22	Total Target Revenues	\$21,868,652	\$327,893	\$10,456,939	\$5,747,428	\$5,617,405	\$873,035	\$20,730	\$44,912,082

	Decoupling Year 2: Allowed Revenue Requirement	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
	6/1/2023 - 6/30/2023	DOD2	D10	G01	G02	G03	т00	V00	
23	Distribution Revenue Requirement	\$21,868,652	\$327,893	\$10,456,939	\$5,747,428	\$5,617,405	\$873,035	\$20,730	\$ 44,912,082
24	Step Increase	(\$15,294)	(\$229)	(\$7,313)	(\$4,020)	(\$3,929)	(\$611)	(\$14)	\$ (31,410)
25	Reliability Enhancement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
26	Recoupment	\$484,241	\$7,261	\$231,550	\$127,266	\$124,387	\$19,332	\$459	\$ 994,495
27	Rate Case expenses	\$146,023	\$2,189	\$69,824	\$38,377	\$37,509	\$5,829	\$138	\$ 299,889
28	Additional Forecasted Revenue/Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-
22	Total Target Revenues	\$22,483,621	\$337,114	\$10,750,999	\$5,909,052	\$5,775,373	\$897,586	\$21,313	\$46,175,056

	Normalized Test Year Revenues (used to								
	spread Annual Allowed Revenues Among the								
	Classes)	D-05 & -06	D-10	G-1	G-2	G-3	Т	V	Total
23	Jul-18	\$1,694,413	\$22,074	\$841,222	\$447,540	\$419,271	\$48,672	\$1,582	\$3,474,773
24	Aug-18	\$1,857,431	\$24,560	\$884,497	\$457,478	\$453,725	\$52,599	\$1,842	\$3,732,132
25	Sep-18	\$1,678,165	\$23,102	\$836,223	\$423,981	\$418,285	\$46,607	\$1,260	\$3,427,623
26	Oct-18	\$1,371,371	\$18,950	\$757,938	\$417,729	\$367,687	\$44,713	\$1,206	\$2,979,594
27	Nov-18	\$1,401,629	\$20,584	\$707,174	\$393,114	\$358,966	\$57,503	\$1,124	\$2,940,094
28	Dec-18	\$1,688,605	\$26,286	\$756,050	\$400,390	\$426,308	\$80,056	\$1,608	\$3,379,303
29	Jan-18	\$1,891,081	\$31,136	\$711,780	\$403,946	\$451,098	\$102,669	\$2,007	\$3,593,716
30	Feb-18	\$1,599,187	\$28,894	\$706,330	\$404,252	\$425,561	\$84,220	\$1,783	\$3,250,227
31	Mar-18	\$1,520,355	\$25,807	\$692,966	\$411,845	\$407,660	\$77,033	\$1,583	\$3,137,249
32	Apr-18	\$1,496,779	\$24,334	\$696,329	\$399,178	\$397,471	\$67,951	\$1,507	\$3,083,549
33	May-18	\$1,351,666	\$20,212	\$720,281	\$416,875	\$370,820	\$51,763	\$1,260	\$2,932,877
34	Jun-18	\$1,488,295	\$19,526	\$793,083	\$427,417	\$393,696	\$46,282	\$1,287	\$3,169,586
35		\$19,038,977	\$285,466	\$9,103,872	\$5,003,744	\$4,890,546	\$760,069	\$18,047	\$39,100,722
36	Percent of Total	48.69%	0.73%	23.28%	12.80%	12.51%	1.94%	0.05%	100.00%
36							1.94%		100.00%
36	Percent of Total Normalized Test Year Revenue Allocator	D	D-10	G-1	G-2	G-3	Т	V	100.00%
37		D 8.90%	D-10 7.73%	G-1 9.24%	G-2 8.94%	G-3 8.57%	T 6.40%	V 8.77%	100.00%
37 38	Normalized Test Year Revenue Allocator Jui-18 Aug-18	D 8.90% 9.76%	D-10 7.73% 8.60%	G-1 9.24% 9.72%	G-2 8.94% 9.14%	G-3 8.57% 9.28%	T 6.40% 6.92%	V 8.77% 10.21%	100.00%
37 38 39	Normalized Test Year Revenue Allocator Jul-18	D 8.90%	D-10 7.73%	G-1 9.24%	G-2 8.94%	G-3 8.57%	T 6.40%	V 8.77% 10.21% 6.98%	100.00%
37 38	Normalized Test Year Revenue Allocator Jui-18 Aug-18	D 8.90% 9.76%	D-10 7.73% 8.60% 8.09% 6.64%	G-1 9.24% 9.72% 9.19% 8.33%	G-2 8.94% 9.14%	G-3 8.57% 9.28% 8.55% 7.52%	T 6.40% 6.92% 6.13% 5.88%	V 8.77% 10.21% 6.98% 6.68%	100.00%
37 38 39	Normalized Test Year Revenue Allocator Jui-18 Aug-18 Sep-18	D 8.90% 9.76% 8.81% 7.20% 7.36%	D-10 7.73% 8.60% 8.09% 6.64% 7.21%	G-1 9.24% 9.72% 9.19% 8.33% 7.77%	G-2 8.94% 9.14% 8.47% 8.35% 7.86%	G-3 8.57% 9.28% 8.55% 7.52% 7.34%	T 6.40% 6.92% 6.13% 5.88% 7.57%	V 8.77% 10.21% 6.98% 6.68% 6.23%	100.00%
37 38 39 40 41 42	Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18	D 8.90% 9.76% 8.81% 7.20%	D-10 7.73% 8.60% 8.09% 6.64%	G-1 9.24% 9.72% 9.19% 8.33% 7.77% 8.30%	G-2 8.94% 9.14% 8.47% 8.35% 7.86% 8.00%	G-3 8.57% 9.28% 8.55% 7.52% 7.34% 8.72%	T 6.40% 6.92% 6.13% 5.88%	V 8.77% 10.21% 6.98% 6.68% 6.23% 8.91%	100.00%
37 38 39 40 41	Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18 Nov-18	D 8.90% 9.76% 8.81% 7.20% 7.36%	D-10 7.73% 8.60% 8.09% 6.64% 7.21%	G-1 9.24% 9.72% 9.19% 8.33% 7.77%	G-2 8.94% 9.14% 8.47% 8.35% 7.86%	G-3 8.57% 9.28% 8.55% 7.52% 7.34%	T 6.40% 6.92% 6.13% 5.88% 7.57%	V 8.77% 10.21% 6.98% 6.68% 6.23%	100.00%
37 38 39 40 41 42	Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18	D 8.90% 9.76% 8.81% 7.20% 7.36% 8.87%	D-10 7.73% 8.60% 8.09% 6.64% 7.21% 9.21%	G-1 9.24% 9.72% 9.19% 8.33% 7.77% 8.30%	G-2 8.94% 9.14% 8.47% 8.35% 7.86% 8.00%	G-3 8.57% 9.28% 8.55% 7.52% 7.34% 8.72%	T 6.40% 6.92% 6.13% 5.88% 7.57% 10.53%	V 8.77% 10.21% 6.98% 6.68% 6.23% 8.91%	100.00%
37 38 39 40 41 42 43	Normalized Test Year Revenue Allocator Jui-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18	D 8.90% 9.76% 8.81% 7.20% 7.36% 8.87% 9.93%	D-10 7.73% 8.60% 8.09% 6.64% 7.21% 9.21% 10.91%	G-1 9.24% 9.72% 9.19% 8.33% 7.77% 8.30% 7.82%	G-2 8.94% 9.14% 8.47% 8.35% 7.86% 8.00% 8.00% 8.07%	G-3 8.57% 9.28% 8.55% 7.52% 7.34% 8.72% 9.22%	T 6.40% 6.92% 6.13% 5.88% 7.57% 10.53% 13.51%	V 8.77% 10.21% 6.98% 6.68% 6.23% 8.91% 11.12%	100.00%
37 38 39 40 41 42 43 44	Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18	D 8.90% 9.76% 8.81% 7.20% 7.36% 8.87% 9.93% 8.40%	D-10 7.73% 8.60% 8.09% 6.64% 7.21% 9.21% 10.91% 10.12%	G-1 9.24% 9.72% 9.19% 8.33% 7.77% 8.30% 7.82% 7.82% 7.76%	G-2 8.94% 9.14% 8.47% 8.35% 7.86% 8.00% 8.00% 8.07% 8.08%	G-3 8.57% 9.28% 8.55% 7.52% 7.34% 8.72% 9.22% 8.70%	T 6.40% 6.92% 6.13% 7.57% 10.53% 13.51% 11.08%	V 8.77% 10.21% 6.98% 6.68% 6.23% 8.91% 11.12% 9.88%	100.00%
37 38 39 40 41 42 43 44 45	Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18	D 8.90% 9.76% 8.81% 7.20% 7.36% 8.87% 9.93% 8.40% 7.99%	D-10 7.73% 8.60% 8.09% 6.64% 9.21% 10.91% 10.91% 10.12% 9.04%	G-1 9.24% 9.72% 9.19% 8.33% 7.77% 8.30% 7.82% 7.76% 7.61%	G-2 8.94% 9.14% 8.47% 8.35% 7.86% 8.00% 8.00% 8.07% 8.08% 8.23%	G-3 8.57% 9.28% 8.55% 7.52% 7.34% 8.72% 9.22% 8.70% 8.34%	T 6.40% 6.92% 6.13% 7.57% 10.53% 13.51% 11.08% 10.14%	V 8.77% 10.21% 6.98% 6.68% 6.23% 8.91% 11.12% 9.88% 8.77%	100.00%
37 38 39 40 41 42 43 44 45 46	Normalized Test Year Revenue Allocator Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-18 Feb-18 Mar-18 Apr-18	D 8.90% 9.76% 8.81% 7.20% 7.36% 8.87% 9.93% 8.40% 7.99% 7.86%	D-10 7.73% 8.60% 6.64% 7.21% 9.21% 10.91% 10.12% 9.04% 8.52%	G-1 9.24% 9.72% 9.19% 8.33% 7.77% 8.30% 7.77% 8.30% 7.82% 7.65%	G-2 8.94% 9.14% 8.47% 8.35% 7.86% 8.00% 8.00% 8.08% 8.23% 7.98%	G-3 8.57% 9.28% 8.55% 7.52% 7.34% 8.72% 9.22% 8.70% 8.34% 8.13%	T 6.40% 6.92% 6.13% 5.88% 7.57% 10.53% 13.51% 11.08% 10.14% 8.94%	V 8.77% 10.21% 6.98% 6.68% 6.23% 8.91% 11.12% 9.88% 8.77% 8.35%	100.00%

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Revenue Decoupling Adjustment Calculation: Year 2 (7/1/2022-6/30/2023)

	А	В	С	D	E	F	G	Н	I	J
	Decoupling Year 2: 7/1/2022 - 6/30/2023		Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
Line No.			DOD2	D10	G01	G02	G03	тоо	V00	
	Bills	(Test Year Equ	uivalent Bills)							
1	7	Jul-18	35,232	443	139	922	5,691	961	18	43,406
2	8	Aug-18	37,134	441	143	942	5,902	1,034	19	45,615
3	9	Sep-18	33,822	435	138	872	5,425	881	15	41,588
4	10	Oct-18	35,547	440	141	906	5,680	956	17	43,687
5	11	Nov-18	35,400	437	140	900	5,679	951	17	43,524
6	12	Dec-18	35,656	439	145	902	5,704	950	17	43,813
7	1	Jan-18	35,344	438	135	904	5,649	981	18	43,469
8	2	Feb-18	35,193	441	135	906	5,663	975	18	43,331
9	3	Mar-18	35,347	441	132	910	5,671	975	18	43,494
10	4	Apr-18	35,329	443	131	901	5,688	967	18	43,477
11	5	May-18	35,313	440	141	914	5,650	968	18	43,444
12	6	Jun-18	35,263	439	138	903	5,638	967	18	43,366
13			424,580	5,277	1,658	10,882	68,040	11,566	211	522,214
14	Distribution Revenues									
15	7	Jul-22	\$2,045,352	\$26,645	\$1,015,451	\$540,232	\$506,108	\$58,752	\$1,910	\$4,194,451
16	8	Aug-22	\$2,197,519	\$29,056	\$1,046,444	\$541,241	\$536,800	\$62,230	\$2,179	\$4,415,469
17	9	Sep-22	\$1,985,430	\$27,332	\$989,332	\$501,610	\$494,871	\$55,141	\$1,491	\$4,055,206
18	10	Oct-22	\$1,622,463	\$22,419	\$896,713	\$494,213	\$435,009	\$52,900	\$1,427	\$3,525,144
19	11	Nov-22	\$1,658,261	\$24,353	\$836,655	\$465,092	\$424,691	\$68,032	\$1,329	\$3,478,413
20	12	Dec-22	\$1,997,781	\$31,099	\$894,479	\$473,699	\$504,363	\$94,714	\$1,902	\$3,998,038
21	1	Jan-23	\$2,237,329	\$36,837	\$842,104	\$477,907	\$533,692	\$121,468	\$2,374	\$4,251,710
22	2	Feb-23	\$1,891,992	\$34,185	\$835,656	\$478,268	\$503,479	\$99,640	\$2,109	\$3,845,329
23	3	Mar-23	\$1,746,318	\$29,643	\$795,958	\$473,056	\$468,249	\$88,482	\$1,818	\$3,603,524
24	4	Apr-23	\$1,719,239	\$27,951	\$799,821	\$458,506	\$456,545	\$78,050	\$1,731	\$3,541,843
25	5	May-23	\$1,552,558	\$23,216	\$827,333	\$478,833	\$425,933	\$59,456	\$1,448	\$3,368,777
26	6	Jun-23	\$1,757,566	\$23,059	\$936,572	\$504,747	\$464,926	\$54,656	\$1,519	\$3,743,046
27			\$22,411,806	\$335,796	10,716,519	5,887,405	5,754,665	893,521	21,237	46,020,949
28	Monthly Target Revenue		(Monthly RPC)							
29	7	Jul-22	\$58.05	\$60.15	\$7,305.40	\$585.94	\$88.93	\$61.14	\$106.09	
30	8	Aug-22	\$59.18	\$65.89	\$7,317.79	\$574.57	\$90.95	\$60.18	\$114.68	
31	9	Sep-22	\$58.70	\$62.83	\$7,169.07	\$575.24	\$91.22	\$62.59	\$99.38	
32	10	Oct-22	\$45.64	\$50.95	\$6,359.67	\$545.49	\$76.59	\$55.34	\$83.92	
33	11	Nov-22	\$46.84	\$55.73	\$5,976.11	\$516.77	\$74.78	\$71.54	\$78.20	
34	12	Dec-22	\$56.03	\$70.84	\$6,168.82	\$525.17	\$88.42	\$99.70	\$111.89	
35	1	Jan-23	\$63.30	\$84.10	\$6,237.81	\$528.66	\$94.48	\$123.82	\$131.90	
36	2	Feb-23	\$53.76	\$77.52	\$6,190.04	\$527.89	\$88.91	\$102.20	\$117.16	
37	3	Mar-23	\$49.40	\$67.22	\$6,029.98	\$519.84	\$82.57	\$90.75	\$101.00	
38	4	Apr-23	\$48.66	\$63.09	\$6,105.51	\$508.89	\$80.26	\$80.71	\$96.19	
39	5	May-23	\$43.97	\$52.76	\$5,867.61	\$523.89	\$75.39	\$61.42	\$80.43	
40	6	Jun-23	\$49.84	\$52.53	\$6,786.75	\$558.97	\$82.46	\$56.52	\$84.41	

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