\$341,389

34. ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS <u>Environmental Surcharge</u>

Manufactured Gas Plants

Required Annual Environmental Increase \$2,351,805 \$983,056

DG 19-145 Audit adjustment of \$1,024,167 amortized over 3 years,

approved by Order

Estimated Ending Balance on October 31, 2022 \$58,228

July 2020 - June 2021 recovery difference between actual and estimate

Environmental Subtotal \$1,382,673

Overall Annual Net Increase to Rates \$1,382,673

Estimated weather normalized firm therms billed for the twelve months ended 10/31/2023 - sales and transportation 186,338,561 therms

MGP Surcharge per therm \$0.0074 per therm

Gasholder and pond at Gas Street, Concord, NH

Required Annual Environmental Increase \$69,514

Estimated weather normalized firm therms billed for the

twelve months ended 10/31/2023 - sales and transportation 186,338,561 therms

Gasholder and pond at Gas Street, Concord, NH Surcharge per therm \$0.0004 per therm

Total Environmental Surcharge \$0.0078

Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty

Local Distribution Adjustment Charge (LDAC) decrease due to Rate Case Expense and Recoupment

For LDAC effective November 1, 2022 - October 31, 2023

<u>Description</u>		<u>Total</u>	
Prior Period Recoupment/Rate Case Expense (Over)/Under Collection, including interest as of October 31, 2022	\$	72,693	
Rate Case Expense DG 17-048	\$	(4,836)	
Rate Case Expense DG 20-105	\$	848,198	
Rate Case Expense to Recover as of August 31, 2022	\$	843,361	
Projected Recoupment/Rate Case Expense Recovery	\$	916,054	
Projected Interest	\$	21,445	
Total Projected Recovery, November 1, 2022 - October 31, 2023	\$	937,499	
Forecast Throughput (Therms)		186,338,561	
RCE Factor (\$/Therm)		\$0.0050	

Issued: October xx, 2022

NHPUC NO. 11 - GAS

Effective: November 1, 2022

Issued by:

Title:

Neil Proudman President

36 LOCAL DISTRIBUTION ADJUSTMENT CHARGE CALCULATION

		•	
Local Delivery	Adjustment	Charge	Calculation

Passidential Non Heating Rates = R-1 Centromes C	Local Delivery Adjustment Charge Calculation				
Emerg Efficiency Charge			Sales <u>Customers</u>	Transportation <u>Customers</u>	
Demain Size Management Charge Concertain Charge Concertain Charge Concertain Charge Concertain Charge Concertain Content Concertain Content Concertain Content Concertain Conc		0.0040			
Conservation Change (COC) Control (a) Street, Concord, NH 0.0004 Control (a) Street, Concord, NH 0.0004 Control (a) Street, Concord, NH 0.0004 Control (a) Con					
Manufactured Case Plants	Conservation Charge (CCx)		0.0640		
Environmental Suchariger (ES) 0.0078 Reviewed Decoupling Adjustment Pactor (RDAF) 0.0020 0.0					
Property Tax Adjastment Mechanism (PTAM) 0.0128 Table Case Expenses Factor (RCEF) 0.0000 Table Case Septiment Factor (RCEF) 0.0000 Table Case Sept		0.0074			
Raid Case Expense Factor (PICEF) 0.0050 0.					
Case Assistance Programs (CAP) Case Ca					
Besidemial Heating Rates R.S., R.4, R.6, R.7					
Energy Efficiency Charge 0.0640 0.0000 0.0640 0	LDAC		0.1508	per therm	
Energy Efficiency Charge 0.0640 0.0000 0.0640 0	Residential Heating Rates - R-3 R-4 R-6 R-7				
Conservation Charge (CX) 0.004	Energy Efficiency Charge				
Reiter Holder and pond at Gas Street, Concord, NH		0.0000	0.0040		
Manufactured Gas Plants		0.0004	0.0640		
Revenue Decoupling Adjustment Factor (ROAF) Property Tax Adjustment Mechanism (PTAM) 0.01228 1.00000 0.000000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.00000000	Manufactured Gas Plants		_		
Property Tax Adjustment Mechanism (PTAM) 0.0128 Rate Case Exponse Factor (RCEP) 0.0050 0.000000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.00000000					
Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55					
Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55 Energy Efficiency Charge	Rate Case Expense Factor (RCEF)		0.0050		
Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55				nor thorm	
Energy Efficiency Charge	LDAC		0.1300	per tilerin	
Energy Efficiency Charge	Commercial/Industrial Low Annual Lies Potes C 44 C 54 C 44 C 55				
Conservation Charge (CCX)		0.0426			
Relief Holder and pond at Gas Street, Concord, NH		0.0000			
Manufactured Gas Plants 0.0074		0.0004	0.0426	0.0426	
Revenue Decoupling Adjustment Factor (RDAF) 0.0030 0.0030 Property Tax Adjustment Mechanism (PTAM) 0.0129 0.0050 0.					
Property Tax Adjustment Mechanism (PTAM)					
Rate Case Expense Factor (RCEF) 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202 LDAC 0.0915 0.0915 per therm Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56					
Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56	Rate Case Expense Factor (RCEF)		0.0050	0.0050	
Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56					
Energy Efficiency Charge	LDAC		0.0915	0.0915 per therm	
Energy Efficiency Charge	Commercial/Industrial Medium Annual Los Pates C 42 C 52 C 45 C 56				
Demand Side Management Charge (CCX)		0.0426			
Relief Holder and pond at Gas Street, Concord, NH	Demand Side Management Charge	0.0000			
Manufactured Gas Plants		0.0004	0.0426	0.0426	
Revenue Decoupling Adjustment Factor (RDAF) 0.0030 0.0030 -0.0243					
Property Tax Adjustment Mechanism (PTAM)					
Rate Case Expense Factor (RCEF) 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202 LDAC 0.0915 0.0915 per therm Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58 Energy Efficiency Charge 0.0426 Demand Side Management Charge 0.0000 Conservation Charge (CCx) 0.0426 Relief Holder and pond at Gas Street, Concord, NH 0.0004 Manufactured Gas Plants 0.0074 Environmental Surcharge (ES) 0.0078 Revenue Decoupling Adjustment Factor (RDAF) 0.0030 0.0030 Property Tax Adjustment Mechanism (PTAM) 0.0129 0.0129 Rate Case Expense Factor (RCEF) 0.0050 0.0050 Gas Assistance Program (GAP) 0.0022 0.0202					
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58 Energy Efficiency Charge					
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58 Energy Efficiency Charge					
Energy Efficiency Charge	LDAC		0.0915	0.0915 per therm	
Energy Efficiency Charge	Occurrent billiodust bibliograph Accuration Dates				
Demand Side Management Charge 0.0000 Conservation Charge (CCX) 0.0426 0.0426 Relief Holder and pond at Gas Street, Concord, NH 0.0004 0.0074 Manufactured Gas Plants 0.0074 0.0078 0.0078 Environmental Surcharge (ES) 0.0030 0.0030 0.0030 -0.0213 Revenue Decoupling Adjustment Factor (RDAF) 0.0129 0.0129 0.0129 Rate Case Expense Factor (RCEF) 0.0050 0.0050 0.0050 Gas Assistance Program (GAP) 0.0022 0.0202 0.0202		0.0426			
Relief Holder and pond at Gas Street, Concord, NH 0.0004 Manufactured Gas Plants 0.0074 Environmental Surcharge (ES) 0.0078 0.0078 Revenue Decoupling Adjustment Factor (RDAF) 0.0030 0.0030 -0.0213 Property Tax Adjustment Mechanism (PTAM) 0.0129 0.0129 0.0129 Rate Case Expense Factor (RCEF) 0.0050 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202 0.0202			_		
Manufactured Gas Plants 0.0074 Environmental Surcharge (ES) 0.0078 0.0078 Revenue Decoupling Adjustment Factor (RDAF) 0.0030 0.0030 -0.0213 Property Tax Adjustment Mechanism (PTAM) 0.0129 0.0129 0.0129 Rate Case Expense Factor (RCEF) 0.0050 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202 0.0202		0.0001	0.0426	0.0426	
Environmental Surcharge (ES) 0.0078 0.0078 Revenue Decoupling Adjustment Factor (RDAF) 0.0030 0.0030 -0.0213 Property Tax Adjustment Mechanism (PTAM) 0.0129 0.0129 0.0129 Rate Case Expense Factor (RCEF) 0.0050 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202					
Property Tax Adjustment Mechanism (PTAM) 0.0129 0.0129 Rate Case Expense Factor (RCEF) 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202	Environmental Surcharge (ES)	0.0014			
Rate Case Expense Factor (RCEF) 0.0050 0.0050 Gas Assistance Program (GAP) 0.0202 0.0202					
Gas Assistance Program (GAP) 0.0202 0.0202					
LDAC 0.0915 0.0915 per therm	Gas Assistance Program (GAP)		0.0202	0.0202	
	LDAC		0.0915	0.0915 per therm	

ssued:	October xx, 2022	Issued by:	
			Neil Proudman
Effective:	November 1, 2022	Title:	President

Issued in compliance with NHPUC Order No. xx,xxx dated xxx xx, 2022, in Docket DG 22-045.

\$0.0078

34. ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS <u>Environmental Surcharge</u>

Manufactured Gas Plants

Total Environmental Surcharge

Required Annual Environmental Increase \$983,056 \$ 2,351,805 DG 19-145 Audit adjustment of \$1,024,167 amortized over 3 years, approved by Order \$341,389 341,389 Estimated Ending Balance on October 31, 2022 \$58,228 July 2020 - June 2021 recovery difference between actual and estimate 139.028 **Environmental Subtotal** \$1,382,673 2,832,222 Overall Annual Net Increase to Rates \$1,382,673 \$ 2,832,222 Estimated weather normalized firm therms billed for the twelve months ended 10/31/2023 - sales and transportation 186,338,561 therms 182,829,872 MGP Surcharge per therm \$0.0074 per therm 0.0155 Gasholder and pond at Gas Street, Concord, NH Required Annual Environmental Increase \$69,514 Estimated weather normalized firm therms billed for the twelve months ended 10/31/2023 - sales and transportation 186,338,561 therms Gasholder and pond at Gas Street, Concord, NH Surcharge per therm \$0.0004 per therm

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2022 in Docket DG 22-xxx. Issued in compliance with NHPUC Order No. 26,541 dated October 29, 2021 in Docket DG 21-130

Issued: November 12, 2021 C October xx, 2022

Effective: November 1, 2021 November 1, 2022

Issued by:

Title:

Neil Proudman President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2022 in Docket DG 22-xxx. Issued in compliance with NHPUC Order No. 26,541 dated October 29, 2021 in Docket DG 21-130

Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty

Local Distribution Adjustment Charge (LDAC) decrease due to Rate Case Expense and Recoupment

For LDAC effective November 1, 2022 - October 31, 2023

For LDAC effective November 1, 2021 - October 31, 2022

<u>Description</u>		<u>Total</u>		
Prior Period Recoupment/Rate Case Expense (Over)/Under Collection, including interest as of October 31, 2022	\$	72,693		
Rate Case Expense DG 17-048	\$	(4,836)		
Rate Case Expense DG 20-105	\$	848,198		
Rate Case Expense to Recover as of August 31, 2022	\$	843,361		
Projected Recoupment/Rate Case Expense Recovery	\$	916,054		
Projected Interest	\$	21,445		
Total Projected Recovery, November 1, 2022 - October 31, 2023	\$	937,499		
Forecast Throughput (Therms)		186,338,561		
RCE Factor (\$/Therm)		\$0.0050		

Rate Case Exepense	
Prior Period Balance	(\$11,949)
Expenses thru June 30, 2021	\$785,177
Balance at June 30, 2021	\$773,228
Less: Accrual Balance	<u>(\$26,000)</u>
Adjusted Rate Case Expense	\$747,228
Recoupment	
Distribution Recoupment from Docket No. DG 20-105	(\$568,780)
Indirect Costs Recoupment from Docket No. DG 20-105	<u>\$1,900,000</u>
Total Recoupment	\$1,331,220
July 1, 2021 Balance	\$ 2,078,448
Estimated Remaining Expenses	\$97,375
Plus Estimated Interest from July 2021 through October 2021	\$ 19,820
Minus Estimated Recoveries from July 2021 through October 2021	<u>(\$7,864)</u>
Total Estimated Remaining Recovery As of November 1, 2021	\$ 2,187,779
Estimated November 2021 - October 2022 Interest	<u>\$26,727</u>
Total Remaining Recevery	<u>\$2,214,505</u>
Estimated November 2021 - October 2022 Sales (therms)	<u>\$182,829,872</u>
RCE & Recoupment rate per therm November 2021 - October 2022	<u>\$0.0121</u>

Issued: October xx, 2021—October xx, 2022

Effective: November 1, 2021 November 1, 2022

Issued by:

Title:

Neil Proudman President

36 LOCAL DISTRIBUTION ADJUSTMENT CHARGE CALCULATION 36 LOCAL DISTRIBUTION ADJUSTMENT CLAUSE CALCULATION

Local Delivery A	djustment Charge	Calculation
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				les omers		nsportation <u>ustomers</u>
Residential Non Heating Rates - R-1 Energy Efficiency Charge Demand Side Management Charge Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants Environmental Surcharge (ES) Revenue Decoupling Adjustment Factor (RDAF) Property Tax Adjustment Mechanism (PTAM) Rate Case Expense Factor (RCEF) Gas Assistance Program (GAP) LDAC	0 0.0155	0.0155 0.0152 0.0142 0.0074 0.0156 0.0678	0.0640 0.0000 0.0004 0.0074	0.0640 0.0078 0.0409 0.0129 0.0050 0.0202 0.1508	-	per therm
Residential Heating Rates - R-3. R-4. R-6. R-7 Energy Efficiency Charge Demand Side Management Charge Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants Environmental Surcharge (ES) Revenue Decoupling Adjustment Factor (RDAF) Property Tax Adjustment Mechanism (PTAM) Rate Case Expense Factor (RCEF) Gas Assistance Program (GAP) LDAC	9 <u>0.0165</u>	0.0155 0.0152 0.0142 0.0074 0.0156 0.0678	0.0640 0.0000 0.0004 0.0074	0.0640 0.0078 0.0409 0.0129 0.0050 0.0202 0.1508		per therm
Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55 Energy Efficiency Charge Demand Side Management Charge Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants Environmental Surcharge (ES) Revenue Decoupling Adjustment Factor (RDAF) Property Tax Adjustment Mechanism (PTAM) Rate Case Expense Factor (RCEF) Gas Assistance Program (GAP) LDAC	0.04255 0 0 0 0.01545	0.04255 0.01545 0.0039 0.0142 0.0074 0.0156 0.0991	0.0426 0.0000 0.0004 0.0074	0.0426 0.0078 0.0030 0.0129 0.0050 0.0202 0.0915	0.04255 0.01545 0.0030 0.0142 0.0074 0.0156 0.0991	0.0426 0.0078 0.0030 0.0129 0.0050 0.0202 0.0915 per therm
Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56 Energy Efficiency Charge Demand Side Management Charge Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants Environmental Surcharge (ES) Revenue Decoupling Adjustment Factor (RDAF) Property Tax Adjustment Mechanism (PTAM) Rate Case Expense Factor (RCEF) Gas Assistance Program (GAP) LDAC	0.04255 0 0 0.01545	0.04255 0.01545 0.0039 0.0142 0.0074 0.0156 0.0991	0.0426 0.0000 0.0004 0.0074	0.0426 0.0078 0.0030 0.0129 0.0050 0.0202 0.0915	0.04255 0.01545 0.0039 0.0142 0.0074 0.0156 0.0991	0.0426 0.0078 0.0030
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58 Energy Efficiency Charge Demand Side Management Charge Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants Environmental Surcharge (ES) Revenue Decoupling Adjustment Factor (RDAF) Property Tax Adjustment Mechanism (PTAM) Rate Case Expense Factor (RCEF) Gas Assistance Program (GAP) LDAC	0.04255 0 0 0.01545	0.04255 0.01545 0.0039 0.0142 0.0074 0.0156 0.0991	0.0426 0.0000 0.0004 0.0074	0.0426 0.0078 0.0030 0.0129 0.0050 0.0202 0.0915	0.04255 0.01545 0.0030 0.0142 0.0074 0.0156 0.0991	0.0426 0.0078 0.0030 -0.0213 0.0129 0.0050 0.0202 0.0915 per therm

ssued:	October xx, 2021 —October xx, 2022	Issued by:	
			Neil Proudman
Effective:	November 1, 2021, November 1, 2022	Title:	Precident