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

Docket No. DG 22-045

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
2022–2023 Local Distribution Adjustment Charge (LDAC)

SUPPLEMENTAL TESTIMONY

OF

HEATHER M. TEBBETTS

September 1, 2022



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1 **I. INTRODUCTION**

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

3 A. My name is Heather Tebbetts. My business address is 15 Buttrick Road, Londonderry,
4 New Hampshire.

5 **Q. Please state by whom you are employed.**

6 A. I am employed by Liberty Utilities Service Corp. (“LUSC”) as Director, Business
7 Development. LUSC provides local utility management, shared services, and support to
8 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (“Liberty” or “the
9 Company”) and its regulated water, wastewater, natural gas, and electric utility affiliates.

10 **Q. Please describe your professional and educational background.**

11 A. I joined Liberty in October 2014. Prior to my employment at Liberty, I was employed by
12 PSNH as a Senior Analyst in NH Revenue Requirements from 2010 to 2014. Prior to my
13 position in NH Revenue Requirements, I was a Staff Accountant in PSNH’s Property Tax
14 group from 2007 to 2010 and a Customer Service Representative III in PSNH’s Customer
15 Service Department from 2004 to 2007

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

18 A. Yes, I have.

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

20 A. The purpose of my supplemental testimony is to explain updates the Company made to
21 its August 2, 2022, filing.

1 **Q. Why is the Company providing supplemental testimony?**

2 A. The Company is providing supplemental testimony to update various schedules that were
3 identified as having incorrect calculations during the discovery phase of this proceeding.
4 In addition, the Company has agreed to review the costs associated with stabilization of
5 the Concord Gas Holder and the Revenue Decoupling Adjustment Factor on separate and
6 extended timeline to allow for further discovery and hearings on those costs. The
7 Company is including the costs in this supplemental filing for completeness with the
8 understanding that these costs may need to be removed from the final rate approved for
9 November 1, 2022.

10 **II. LOCAL DELIVERY ADJUSTMENT CHARGE (“LDAC”)**

11 **Q. Please explain the changes made to the Energy Efficiency Charge (“EEC”).**

12 A. The changes made to the EEC Schedule 2 pages 1 through 4 include the following:

- 13 • Schedule 2, Page 1, Line 1 – the reconciliation balance provides the ending
14 balance for December 31, 2022, as the new EEC year starts January 1, 2023, per
15 HB549; the original filing provided the ending balance for October 31, 2022, the
16 end of the LDAC year.
- 17 • Schedule 2, Page 1, Line 2 – the program costs for 2023 in (C) link to Schedule 2,
18 Pages 3 and 4, Line 21; the original filing linked the program costs in (C) to
19 Schedule 2, Pages 3 and 4, Line 6.
- 20 • Schedule 2, Pages 3 and 4, Lines 1–3 – program budget, performance incentive,
21 and allocated low-income costs are updated to reflect actual costs; the original
22 filing included estimates.

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- 1 • Schedule 2, Pages 3 and 4, Line 9 – the beginning balance for January 2023 is the
2 ending balance for December 2022; the original filing had zero as the beginning
3 balance as the Company was unclear at the time of whether it should roll over the
4 December 2022 balance.

5 As shown on Schedule 2, Page 1, Line 7, the proposed EEC did not change due to the
6 updates noted above. The rates that will remain in effect as of November 1, 2022, are
7 \$0.0640 per therm for residential customers and \$0.0426 per therm for commercial and
8 industrial customers per the calculation dictated by HB549. The rates effective January
9 1, 2023, are \$0.0664 per therm for residential customers and \$0.0442 per therm for
10 commercial and industrial customers as shown on Schedule 2, Page 1, Line 8, also as
11 dictated by statute.

12 **Q. Please describe the changes made to the Environmental Surcharge (“ES”).**

13 A. The changes made to the ES Schedule 3 pages 1 through 3.4 include the following:

- 14 • Schedule 3, Page 1, Line 4 – the ending balance reflects the estimated ending
15 balance on October 31, 2022; the original filing omitted the October 31, 2022,
16 ending balance.
- 17 • Schedule 3, Page 1, Line 8 and Line 11 – the therm sales were updated to reflect
18 the most recent volumes forecast to align with the Company’s Cost of Gas filing.
- 19 • Schedule 3.2, Page 2, Line 9 – the Total Submitted amount formula was updated
20 to correctly calculate the total. The original filing incorrectly included header
21 columns in the total costs for the Nashua site.

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1 The total amount to be recovered in the November 1, 2022, through October 31, 2023,
2 period is \$1,382,673, or \$0.0074 per therm, for the MGP surcharge excluding the
3 Concord Gas Holder and \$69,514, or \$0.0004 per therm, for the Concord Gasholder
4 alone, for a total of \$1,452,187, or \$0.0078 per therm, to be recovered. The resulting
5 proposed MGP rate for the period beginning November 1, 2022, and ending October 31,
6 2023, is \$0.0078 per therm and changed with the changes noted above¹. This rate did not
7 change from the original filing.

8 **Q. Has the Company made changes to the Revenue Decoupling Adjustment Factor**
9 **(“RDAF”)?**

10 A. The Company is not proposing any changes to the RDAF from its original filing at this
11 time², however, Schedule 4, Page 1, Line 4 and Line 9 were updated to reflect the most
12 recent volumes forecast to align with the Company’s Cost of Gas filing. The therm
13 volume change did not impact the rate.

14 **Q. Please describe the changes made to the Property Tax Adjustment Mechanism**
15 **(“PTAM”) charge.**

16 A. The changes made to the PTAM Schedule 5 pages 1 through 3 include the following:

¹ If the Commission grants the parties’ request to carve out the Concord Gas Holder costs for a later hearing, the Company will seek approval of the \$0.0074 per therm MGP rate for November 1, 2022, and will seek the additional \$0.0004 per therm rate at that subsequent hearing.

² The parties have agreed to also “carve out” the RDAF to be addressed on a longer procedural schedule. If the Commission grants that request, the Company may still seek approval of the RDAF as filed, with any changes arising from the subsequent hearing being implemented then.

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- 1 • Schedule 5, Page 1, Line 1 – the projected under-recovery as of October 31, 2022,
2 was revised from \$227,872 in the initial filing to \$256,865 as the initial filing did
3 not include the cumulative interest.
- 4 • Schedule 5, Page 1, Line 2 – the variance between the amount of municipal
5 property taxes in base rates as compared to the municipal property taxes for
6 property tax year 2021 is \$2,013,469; the original filing had a total of \$40,802
7 because the Company only included the amount over the total amount currently in
8 rates of \$10,897,564 as compared to the amount currently in base distribution
9 rates. Given that this mechanism is reconciling annually, the Company should
10 have included the amount over the calculated municipal property taxes included
11 in the Settlement Agreement in Docket No. DG 20-105 on Bates 32 of
12 \$8,924,897.
- 13 • Schedule 5, Page 1, Line 3 – the projected calculated interest of \$128,065 for the
14 November 1, 2022, through October 31, 2023, period is included to determine the
15 forecasted rate.
- 16 • Schedule 5, Page 1, Line 4 – the changes in lines 1, 2, and 3 resulted in a total
17 estimated recovery change from \$268,674 to \$2,398,399.
- 18 • Schedule 5, Page 1, Line 5 – updated to reflect the most recent volumes forecast
19 to align with the Company’s Cost of Gas filing.
- 20 • Schedule 5, Page 1, Line 6 – the total PTAM rate changed from \$0.0014 per
21 therm to \$0.0129 per therm due to the changes identified above.

- 1 • Schedule 5, Page 5 was added to reflect the forecasted rate and recovery
2 collection schedule for the November 1, 2022, through October 31, 2023, period.

3 The under-recovery for the 2020 property tax year including interest is \$256,865, and the
4 total requested to be collected for the 2021 property tax year is \$2,013,469 with projected
5 interest of \$128,065. The changes result in a PTAM rate of \$0.0129 per therm.

6 **Q. Please explain the changes made to the Rate Case Expense (RCE) surcharge.**

7 A. The Settlement Agreement in DG 20-105 included recoupment of (\$568,780) applied
8 against the indirect costs of \$1,900,000 for a total recoupment of \$1,331,220. The
9 changes made to Schedule 6 include the following:

- 10 • Schedule 6, Page 2 – the Company revised the entire page to reflect the
11 recoupment allowance of \$1,331,220 from the Settlement Agreement in DG 20-
12 105, Bates 21, the recovery rate of \$0.0074 per therm, and the resulting collection
13 associated with actual and forecasted therm sales for the period of November
14 2021 through October 2022.
- 15 • Schedule 6, Page 3 – the Company is providing an entirely revised Page 3 to
16 reflect rate case expense in the beginning balance as of November 1, 2022. The
17 total rate case expense is added to the projected recoupment under recovery as of
18 October 31, 2022, to create the beginning balance reflected in the schedule on
19 page 3.
- 20 • Schedule 6, Page 4 – the Company is providing a new page 4 to reflect the
21 support for the rate case expenses as of August 31, 2022, to be included in this

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1 LDAC filing. The majority of the rate case expenses have been audited. A
2 separate column identifies expenses that were received after the Final Audit
3 Report in DG 20-105.

- 4 • Schedule 6, Page 1 – the Company is providing an entirely revised Page 1 to
5 reflect revised balances for recoupment and rate case expense and updated therm
6 sales. The revised RCE rate is \$0.0050 per therm as compared to \$0.0036 per
7 therm initially filed. The original rate was calculated on an incorrect amount to
8 recover over the November 1, 2022, through October 31, 2023, period.

9 **Q. What changes were made to the proposed Gas Assistance Program (“GAP”)**
10 **charge?**

11 A. The changes made to the GAP include an update to Schedule 7, Page 1, Line 10 whereby
12 the Company included the most recent COG rates effective for September 1, 2022, per
13 the COG monthly filings made for EnergyNorth and Keene on August 24, 2022 as well
14 as updated therm sales volumes on line 19. The total program costs are projected to be
15 \$3,770,867 versus the original filing’s total program costs of \$3,720,397, which results in
16 a rate of \$0.0202 per therm as compared to the \$0.0200 per therm rate initially filed.

17 **Q. What are the revised proposed surcharges that will be billed under the LDAC and**
18 **how do those compare to the surcharges currently in effect?**

19 A. The revised surcharges are reflected in Schedule 8 provided in this updated filing. The
20 tables below provide a comparison of the current LDAC rates in effect by component or
21 residential and commercial and industrial customers to proposed rates as calculated for
22 this supplemental testimony.

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	Current	Proposed	Current vs Proposed	Current vs Proposed	
	(\$/Therm)	(\$/Therm)	(\$/Therm)	(%)	
	(a)	(b)	(c)	(d)	
			(b-a)	(c/a)	
1	<u>Residential LDAC Component</u>				
2	Energy Efficiency ¹	\$0.0640	\$0.0640	\$0.0000	0.00%
3	Environmental				
4	Gas Holder	\$0.0000	\$0.0004	\$0.0004	100.00%
5	MGP	\$0.0155	\$0.0074	(\$0.0081)	-52.13%
6	Environmental Total	\$0.0155	\$0.0078	(\$0.0077)	-49.72%
7	RDAF	\$0.0152	\$0.0409	\$0.0257	169.08%
8	PTAM	\$0.0120	\$0.0129	\$0.0009	7.26%
9	RCE	\$0.0074	\$0.0050	(\$0.0024)	-32.43%
10	GAP	\$0.0156	\$0.0202	\$0.0046	29.49%
11	Total LDAC	\$0.1297	\$0.1508	\$0.0211	16.24%
	Current	Proposed	Current vs Proposed	Current vs Proposed	
	(\$/Therm)	(\$/Therm)	(\$/Therm)	(%)	
	(a)	(b)	(c)	(d)	
			(b-a)	(c/a)	
12	<u>C&I/ Transportation LDAC Component</u>				
13	Energy Efficiency ¹	\$0.0426	\$0.0426	\$0.0000	0.00%
14	Environmental Total				
15	Gas Holder	\$0.0000	\$0.0004	\$0.0004	100%
16	MGP	\$0.0155	\$0.0074	(\$0.0081)	-52.13%
17	Environmental Total	\$0.0155	\$0.0078	(\$0.0077)	-49.72%
18	RDAF	\$0.0039	\$0.0030	(\$0.0009)	-23.08%
19	PTAM	\$0.0120	\$0.0129	\$0.0009	7.26%
20	RCE	\$0.0074	\$0.0050	(\$0.0024)	-32.43%
21	GAP	\$0.0156	\$0.0202	\$0.0046	29.49%
22	Total LDAC	\$0.0970	\$0.0915	(\$0.0055)	-5.71%

¹ Rate change is as of November 1, 2022. Per HB549, rate will change again on January 1, 2023.

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1 **Q. Please explain the reasons for the variance for each rate component.**

2 A. For the Energy Efficiency component, there is no change from the current rate in effect to
3 the proposed rate. This is because the energy efficiency rate is set by statute, HB549.
4 Effective January 1, 2023, the current rate will be adjusted by an inflation index, also as
5 required by statute.

6 For the Environmental Surcharge component, the proposed rate is lower than the current
7 rate in effect due to the decrease in the required annual change in the environmental
8 reserve fund amortization levels.

9 For the Property Tax Adjustment Mechanism component, the proposed rate is slightly
10 higher due to the prior period under-recovery which resulted from the one-month delay in
11 implementing the rate in the previous year. The variance in property taxes as compared
12 to the amount in base rates is approximately the same as in the previous period.

13 For the Rate Case component, the proposed rate is lower due to the full recovery of \$1.9
14 million related to recoupment in the prior rate as compared to \$0.8 million of rate case
15 expense to be recovered in the current period's RCE component.

16 For the GAP component, the proposed rate is higher than the prior rate due to an increase
17 in the number of estimated 2022–2023 participants in the Gas Assistance Program and a
18 projected increase in the cost of the gas commodity. There is also an increase in the
19 under-collection year over year due to higher gas commodity prices and higher discounts
20 than forecast.

1 **III. CUSTOMER BILL IMPACTS**

2 **Q. What are the estimated impacts of the proposed LDAC on an average heating**
3 **customer’s winter bill and summer bill as compared to the winter and summer rates**
4 **in effect last year?**

5 A. The detailed bill impact analysis is presented in Schedule 8 of this filing. Please see the
6 table below for a summary of the total LDAC bill impact, for residential and commercial
7 customers.

LDAC Bill Impacts	Winter 2022–2023	Summer 2023	Total
Residential R-3	\$11.77 or 14.4%	\$2.67 or 14.4%	\$14.44 or 14.4%
Commercial/Industrial G-41	\$(14.81) or (7.7%)	\$(2.37) or (7.7%)	\$(17.17) or (7.7%)
Commercial/Industrial G-42	\$(136.21) or (7.7%)	\$(19.16) or (7.7%)	\$(155.37) or (7.7%)
Commercial/Industrial G-52	\$(82.41) or (7.7%)	\$(111.42) or (7.7%)	\$(193.83) or (7.7%)

8

9 **Q. Is the Company providing a redlined tariff as part of the LDAC reconciliation**
10 **filing?**

11 A. Yes, the Company is providing both a clean and redlined version of proposed tariff Pages
12 99, 100 and 101, as part of the LDAC reconciliation filing.

13 **IV. CONCLUSION**

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

15 A. Yes, it does.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Factor Summary (EnergyNorth & Keene Service Area)
Table of Schedules

Summary of LDAC Rate Components	Schedule 1
Energy Efficiency Charge	Schedule 2
Environmental Surcharge	Schedule 3
Revenue Decoupling Adjustment Factor	Schedule 4
Property Tax Adjustment Mechanism	Schedule 5
Rate Case Expense Factor	Schedule 6
Gas Assistance Program	Schedule 7
Bill Impact	Schedule 8
Tariff Page 99	Tariff Page 99
Tariff Page 100	Tariff Page 100

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Factor Summary (EnergyNorth & Keene Service Area)
(\$/Therm)

Line No.	Rate Schedule	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)	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(K)
	Reference	Schedule 2	N/A	(B)+(C)	Schedule 3	Schedule 3	(E)+(F)	Schedule 4	Schedule 5	Schedule 6	Schedule 7	(D)+(G)+(H)+(I)+(J)+(K)
<u>Residential Customers</u>												
1	R-1 Non-Heating	\$0.0640	\$0.0000	\$0.0640	\$0.0004	\$0.0074	\$0.0078	\$0.0409	\$0.0129	\$0.0050	\$0.0202	\$0.1508
2	R-5 Non-Heating (MEP)	\$0.0640	\$0.0000	\$0.0640	\$0.0004	\$0.0074	\$0.0078	\$0.0409	\$0.0129	\$0.0050	\$0.0202	\$0.1508
3	R-3 Heating	\$0.0640	\$0.0000	\$0.0640	\$0.0004	\$0.0074	\$0.0078	\$0.0409	\$0.0129	\$0.0050	\$0.0202	\$0.1508
4	R-6 Heating (MEP)	\$0.0640	\$0.0000	\$0.0640	\$0.0004	\$0.0074	\$0.0078	\$0.0409	\$0.0129	\$0.0050	\$0.0202	\$0.1508
5	R-4 Heating Gas Assistance Program	\$0.0640	\$0.0000	\$0.0640	\$0.0004	\$0.0074	\$0.0078	\$0.0409	\$0.0129	\$0.0050	\$0.0202	\$0.1508
6	R-7 Heating Gas Assistance Program (MEP)	\$0.0640	\$0.0000	\$0.0640	\$0.0004	\$0.0074	\$0.0078	\$0.0409	\$0.0129	\$0.0050	\$0.0202	\$0.1508
<u>Commercial/Industrial Sales Customers</u>												
7	G-41 Low Annual/High Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
8	G-44 Low Annual/High Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
9	G-51 Low Annual/Low Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
10	G-55 Low Annual/Low Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
11	G-42 Medium Annual/High Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
12	G-45 Medium Annual/High Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
13	G-52 Medium Annual/Low Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
14	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
15	G-43 High Annual/High Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
16	G-46 High Annual/High Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
17	G-53 High Annual/Load Factor < 90%	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
18	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
19	G-54 High Annual/Load Factor > 90%	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
20	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
<u>Commercial/Industrial Transportation Customers</u>												
21	G-41 Low Annual/High Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
22	G-44 Low Annual/High Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
23	G-51 Low Annual/Low Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
24	G-55 Low Annual/Low Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
25	G-42 Medium Annual/High Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
26	G-45 Medium Annual/High Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
27	G-52 Medium Annual/Low Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
28	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
29	G-43 High Annual/High Winter Use	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
30	G-46 High Annual/High Winter Use (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
31	G-53 High Annual/Load Factor < 90%	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
32	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
33	G-54 High Annual/Load Factor > 90%	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
34	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0426	\$0.0000	\$0.0426	\$0.0004	\$0.0074	\$0.0078	\$0.0030	\$0.0129	\$0.0050	\$0.0202	\$0.0915
35	The application of the CC, RDAF, ES, RCE, and GAP applies to all therms and therefore the application to all customers, including Managed Expansion Program											
36	*Relief Holder and Pond at Gas Street, Concord and RDAF to be reviewed on a longer timeframe from rest of LDAC components effective November 1, 2022											

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Energy Efficiency Charge

<u>Line No.</u>	<u>Description</u> (A)	<u>Residential</u> (B)	<u>Commercial & Industrial</u> (C)	<u>Total</u> (D)	<u>Reference</u> (E)
<u>2022 - 2023 EEC Program Costs (For Informational Purposes Only, No Longer Used to Set Rates per HB549)</u>					
1	EEC Reconciliation Balance December 31, 2022 (Over)/Under Collection	\$ (608,511)	(1,863,482)	\$ (2,471,993)	Sch. 2, Pgs 3 and 4, Col. K, Line 8
2	2023 EE Program Costs excl. Low Income and PI	\$ 3,102,206	\$ 3,583,194	\$ 6,685,400	Sch. 2, Pgs 3 and 4, Col. D, Line 21 - Col. E, Line 21 - Col. F, Line 21
3	EE Performance Incentive	\$ 229,022	264,531	\$ 493,553	Sch. 2, Pgs 3 and 4, Col. E, Line 21
4	2023 Low Income Program Costs	\$ 832,807	\$ 961,931	\$ 1,434,784	Sch. 2, Pgs 3 and 4, Col. F, Line 21
5	2023 Interest Expense	(35,115)	(77,130)	(112,246)	Sch. 2, Pgs 3 and 4, Col. J, Line 21
6	Total Program Costs	\$ 3,520,408	\$ 2,869,044	\$ 6,029,498	Sum Lines 1 through 5
<u>2022 and 2023 EEC Rates (as set by Statute in HB549)</u>					
7	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/22 - 12/31/22	\$0.0640	\$0.0426		HB549
8	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/23	\$0.0664	\$0.0442		HB549

Schedule 2
Energy Efficiency Charge
Page 2 of 4

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Energy Efficiency Budget (for Information Purposes Only)

Energy Efficiency Budget with Low-Income Costs Allocated

Line No.	Period	Commercial &			Total
		Residential	Low-Income	Industrial	
1	July-22	\$ 54,132	\$ 48,881	\$ 141,393	\$244,407
2	August-22	\$ 55,230	\$ 50,504	\$ 146,786	\$252,520
3	September-22	\$ 91,096	\$ 65,662	\$ 171,550	\$328,308
4	October-22	\$ 215,296	\$ 116,906	\$ 252,328	\$584,530
5	November-22	\$ 330,526	\$ 172,985	\$ 361,415	\$864,927
6	December-22	\$ 496,144	\$ 247,694	\$ 494,632	\$1,238,471
7	2022 Total	\$1,242,425	\$702,632	\$1,568,105	\$3,513,162
8	January-23	\$ 602,645	\$ 298,318	\$ 590,629	\$1,491,592
9	February-23	\$ 509,907	\$ 251,090	\$ 494,453	\$1,255,450
10	March-23	\$ 429,833	\$ 219,588	\$ 448,517	\$1,097,938
11	April-23	\$ 261,737	\$ 140,569	\$ 300,540	\$702,846
12	May-23	\$ 148,826	\$ 91,586	\$ 217,518	\$457,930
13	June-23	\$ 73,040	\$ 57,242	\$ 155,929	\$286,212
14	July-23	\$ 56,827	\$ 51,121	\$ 147,659	\$255,607
15	August-23	\$ 57,989	\$ 52,783	\$ 153,143	\$263,915
16	September-23	\$ 95,649	\$ 68,691	\$ 179,114	\$343,454
17	October-23	\$ 226,042	\$ 122,475	\$ 263,860	\$612,377
18	November-23	\$ 347,380	\$ 181,402	\$ 378,228	\$907,010
19	December-23	\$ 521,353	\$ 259,872	\$ 518,134	\$1,299,359
20	Total	\$3,331,228	\$1,794,738	\$3,847,725	\$8,973,691

Energy Efficiency Budget without Low-Income Costs Allocated

Line No.	Period	Commercial &			Total
		Residential	Low-Income	Industrial	
1	July-22	\$ 67,665.38	\$0	\$ 176,741.38	\$244,407
2	August-22	\$ 69,037.66	\$0	\$ 183,482.45	\$252,520
3	September-22	\$ 113,869.78	\$0	\$ 214,437.95	\$328,308
4	October-22	\$ 269,120.08	\$0	\$ 315,409.61	\$584,530
5	November-22	\$ 413,158.10	\$0	\$ 451,769.09	\$864,927
6	December-22	\$ 620,179.99	\$0	\$ 618,290.62	\$1,238,471
7	2022 Total	\$1,553,031	\$0	\$1,960,131	\$3,513,162
8	January-23	\$ 753,305.85	\$0	\$ 738,285.94	\$1,491,592
9	February-23	\$ 637,384.26	\$0	\$ 618,066.06	\$1,255,450
10	March-23	\$ 537,291.53	\$0	\$ 560,646.85	\$1,097,938
11	April-23	\$ 327,170.91	\$0	\$ 375,675.45	\$702,846
12	May-23	\$ 186,032.67	\$0	\$ 271,897.17	\$457,930
13	June-23	\$ 91,300.23	\$0	\$ 194,911.68	\$286,212
14	July-23	\$ 71,033.36	\$0	\$ 184,573.67	\$255,607
15	August-23	\$ 72,486.28	\$0	\$ 191,428.82	\$263,915
16	September-23	\$ 119,561.46	\$0	\$ 223,893.02	\$343,454
17	October-23	\$ 282,552.17	\$0	\$ 329,824.76	\$612,377
18	November-23	\$ 434,224.57	\$0	\$ 472,785.17	\$907,010
19	December-23	\$ 651,691.43	\$0	\$ 647,667.33	\$1,299,359
	Total	\$4,164,035	\$0	\$4,809,656	\$8,973,691

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Energy Efficiency Programs
For Residential Non-Heating and Heating Classes
November 2022 – October 2023 LDAC
Energy Efficiency Charge

		(A)	(B)	(C) B*L	(D)	(E)	(F)	(G) A-C+D+E+F	(H) (A+G)/2	(I)	(J) H*I*M/365	(K) G+J	(L)	(M)	
Line No.	Month	Actual or Forecast	Beginning Balance (Over)/Under	Residential EEC Rate Per Therm	Residential EEC Collections	Program Budget EEC Costs	Residential EEC PI	Allocated Low-Income Costs	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Rate	Interest on Balance	Ending Bal. Plus Interest (Over)/Under	Residential Therm Sales	# of Days
1	May 22	Actual	(830,686)	\$0.0640	255,095	188,166	98,183	43,082	(799,432)	(815,059)	3.50%	(3,178)	(802,610)	3,985,853	31
2	June 22	Actual	(802,610)	\$0.0640	113,472	311,418	15,154	18,484	(589,510)	(696,060)	4.00%	(2,775)	(592,285)	1,773,005	30
3	July 22	Forecast	(592,285)	\$0.0640	71,387	67,665	3,722	13,533	(592,285)	(592,285)	4.75%	(2,389)	(594,674)	1,115,421	31
4	August 22	Forecast	(594,674)	\$0.0640	72,835	69,038	3,797	13,808	(594,674)	(594,674)	5.50%	(2,778)	(597,452)	1,138,043	31
5	September 22	Forecast	(597,452)	\$0.0640	120,133	113,870	6,263	22,774	(597,452)	(597,452)	5.50%	(2,701)	(600,153)	1,877,072	30
6	October 22	Forecast	(600,153)	\$0.0640	283,922	269,120	14,802	53,824	(600,153)	(600,153)	5.50%	(2,803)	(602,956)	4,436,276	31
7	November 22	Forecast	(602,956)	\$0.0640	435,882	413,158	22,724	82,632	(602,956)	(602,956)	5.50%	(2,726)	(605,682)	6,810,650	30
8	December 22	Forecast	(605,682)	\$0.0640	654,290	620,180	34,110	124,036	(605,682)	(605,682)	5.50%	(2,829)	(608,511)	10,223,280	31
			2022 Total		2,007,014	2,052,615	198,754	372,172				(22,179)			
9	January 23	Forecast	(608,511)	\$0.0664	795,090	753,306	41,432	150,661	(608,864)	(608,687)	5.50%	(2,843)	(611,707)	11,974,250	31
10	February 23	Forecast	(611,707)	\$0.0664	672,739	637,384	35,056	127,477	(612,005)	(611,856)	5.50%	(2,582)	(614,587)	10,131,610	28
11	March 23	Forecast	(614,587)	\$0.0664	567,095	537,292	29,551	107,458	(614,839)	(614,713)	5.50%	(2,871)	(617,710)	8,540,580	31
12	April 23	Forecast	(617,710)	\$0.0664	345,319	327,171	17,994	65,434	(617,864)	(617,787)	5.50%	(2,793)	(620,656)	5,200,580	30
13	May 23	Forecast	(620,656)	\$0.0664	196,351	186,033	10,232	37,207	(620,743)	(620,700)	5.50%	(2,899)	(623,643)	2,957,100	31
14	June 23	Forecast	(623,643)	\$0.0664	96,364	91,300	5,022	18,260	(623,685)	(623,664)	5.50%	(2,819)	(626,505)	1,451,270	30
15	July 23	Forecast	(626,505)	\$0.0664	74,974	71,033	3,907	14,207	(626,539)	(626,522)	5.50%	(2,927)	(629,465)	1,129,130	31
16	August 23	Forecast	(629,465)	\$0.0664	76,507	72,486	3,987	14,497	(629,500)	(629,482)	5.50%	(2,940)	(632,440)	1,152,220	31
17	September 23	Forecast	(632,440)	\$0.0664	126,193	119,561	6,576	23,912	(632,496)	(632,468)	5.50%	(2,859)	(635,355)	1,900,500	30
18	October 23	Forecast	(635,355)	\$0.0664	298,225	282,552	15,540	56,510	(635,488)	(635,421)	5.50%	(2,968)	(638,456)	4,491,340	31
19	November 23	Forecast	(638,456)	\$0.0664	563,307	434,225	23,882	86,845	(743,656)	(691,056)	5.50%	(3,124)	(746,780)	8,483,538	30
20	December 23	Forecast	(746,780)	\$0.0664	687,839	651,691	35,843	130,338	(747,085)	(746,932)	5.50%	(3,489)	(750,574)	10,359,028	31

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Energy Efficiency Programs
For Commercial/Industrial Classes
November 2022 – October 2023 LDAC
Energy Efficiency Charge

Schedule 2
Energy Efficiency Charge
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
				B*L				A-C+D+E+F	(A+G)/2		H*I*M/365	G+J			
Line No.	Month	Actual or Forecast	Beginning Balance (Over)/Under	Rate Per Therm	Commercial EEC Collections	Program Budget EEC Costs	Commercial EEC PI	Allocated Low-Income Costs	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Rate	Interest on Balance	Ending Bal. Plus Interest (Over)/Under	Commercial/Industrial Therm Sales	# of Days
1	May 22	Actual	(1,542,703)	\$0.0426	360,328	95,438	90,995	57,108	(1,716,598)	(1,629,651)	3.50%	(2,945)	(1,719,543)	8,458,403	31
2	June 22	Actual	(1,719,543)	\$0.0426	230,254	124,533	14,045	24,502	(1,811,219)	(1,765,381)	4.00%	(2,572)	(1,813,791)	5,405,028	30
3	July 22	Forecast	(1,813,791)	\$0.0426	186,462	176,741	9,721	35,348	(1,813,791)	(1,813,791)	4.75%	(7,317)	(1,821,108)	4,377,046	31
4	August 22	Forecast	(1,821,108)	\$0.0426	193,574	183,482	10,092	36,696	(1,821,108)	(1,821,108)	5.50%	(8,507)	(1,829,615)	4,543,990	31
5	September 22	Forecast	(1,829,615)	\$0.0426	226,232	214,438	11,794	42,888	(1,829,615)	(1,829,615)	5.50%	(8,271)	(1,837,886)	5,310,611	30
6	October 22	Forecast	(1,837,886)	\$0.0426	332,757	315,410	17,348	63,082	(1,837,886)	(1,837,886)	5.50%	(8,585)	(1,846,471)	7,811,200	31
7	November 22	Forecast	(1,846,471)	\$0.0426	476,616	451,769	24,847	90,354	(1,846,471)	(1,846,471)	5.50%	(8,347)	(1,854,818)	11,188,170	30
8	December 22	Forecast	(1,854,818)	\$0.0426	652,296	618,291	34,006	123,658	(1,854,817)	(1,854,818)	5.50%	(8,664)	(1,863,482)	15,312,120	31
				2022 Total	2,658,520	2,180,102	212,847	473,636				(55,208)			
9	January 23	Forecast	(1,863,482)	\$0.0442	779,281	738,286	40,606	147,657	(1,716,214)	(1,789,848)	5.50%	(8,361)	(1,724,575)	17,630,800	31
10	February 23	Forecast	(1,724,575)	\$0.0442	652,386	618,066	33,994	123,613	(1,601,288)	(1,662,931)	5.50%	(7,016)	(1,608,304)	14,759,860	28
11	March 23	Forecast	(1,608,304)	\$0.0442	591,778	560,647	30,836	112,129	(1,496,471)	(1,552,387)	5.50%	(7,252)	(1,503,722)	13,388,650	31
12	April 23	Forecast	(1,503,722)	\$0.0442	396,536	375,675	20,662	75,135	(1,428,786)	(1,466,254)	5.50%	(6,628)	(1,435,414)	8,971,410	30
13	May 23	Forecast	(1,435,414)	\$0.0442	286,995	271,897	14,954	54,379	(1,381,179)	(1,408,296)	5.50%	(6,578)	(1,387,757)	6,493,110	31
14	June 23	Forecast	(1,387,757)	\$0.0442	205,734	194,912	10,720	38,982	(1,348,877)	(1,368,317)	5.50%	(6,186)	(1,355,062)	4,654,610	30
15	July 23	Forecast	(1,355,062)	\$0.0442	194,822	184,574	10,152	36,915	(1,318,244)	(1,336,653)	5.50%	(6,244)	(1,324,488)	4,407,740	31
16	August 23	Forecast	(1,324,488)	\$0.0442	202,058	191,429	10,529	38,286	(1,286,303)	(1,305,396)	5.50%	(6,098)	(1,292,401)	4,571,450	31
17	September 23	Forecast	(1,292,401)	\$0.0442	236,325	223,893	12,314	44,779	(1,247,740)	(1,270,070)	5.50%	(5,741)	(1,253,481)	5,346,710	30
18	October 23	Forecast	(1,253,481)	\$0.0442	348,140	329,825	18,140	65,965	(1,187,691)	(1,220,586)	5.50%	(5,702)	(1,193,392)	7,876,460	31

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Environmental Surcharge

Manufactured Gas Plants

1 Required Annual Environmental Increase		\$983,056
2 DG 19-145 Audit adjustment of \$1,024,167 amortized over 3 years, 3 approved by Order No. 26,419 in Docket No. DG 20-141		\$341,389
4 Estimated Ending Balance on October 31, 2022		\$58,228
5 Environmental Subtotal		\$1,382,673
6 Overall Annual Net Increase to Rates		\$1,382,673
7 Estimated weather normalized firm therms billed for the 8 twelve months ended 10/31/2023 - sales and transportation		186,338,561 therms
9 MGP Surcharge per therm		<u>\$0.0074</u> per therm

Gasholder and pond at Gas Street, Concord, NH

10 Required Annual Environmental Increase		\$69,514
11 Estimated weather normalized firm therms billed for the 12 twelve months ended 10/31/2023 - sales and transportation		186,338,561 therms
13 Gasholder and pond at Gas Street, Concord, NH Surcharge per therm		<u>\$0.0004</u> per therm
14 <u>Total Environmental Surcharge</u>		<u>\$0.0078</u>

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 - October 2023
Environmental Collections Reconciliation

	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
1 FOR THE MONTH OF:	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
2 DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	31
3 Beginning Balance	\$ 2,833,284	\$ 2,656,186	\$ 2,354,611	\$ 1,967,918	\$ 1,526,129	\$ 1,131,620	\$ 853,408	\$ 660,155	\$ 548,839	\$ 460,072	\$ 368,322	\$ 253,081
4												
5 Less: Collected Revenue	(177,098)	(301,575)	(386,693)	(441,789)	(394,508)	(278,213)	(193,253)	(111,316)	(88,767)	(91,750)	(115,241)	(194,853)
6												
7 Ending Balance	\$ 2,656,186	\$ 2,354,611	\$ 1,967,918	\$ 1,526,129	\$ 1,131,620	\$ 853,408	\$ 660,155	\$ 548,839	\$ 460,072	\$ 368,322	\$ 253,081	\$ 58,228

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS

REDACTED
Schedule 3.2
MGP Sites
Page 1 of 9

2022 SUMMARY BY SITE

		1101	1102	1105	1106	1107		1108	1109		
								INSURANCE & THIRD PARTY	INSURANCE & THIRD PARTY		
LINE NO.	SITE	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	100 % RECOVERABLE EXPENSES	RECOVERIES	TOTAL	
1	Concord Pond	DEF056	0.00	371,194.82	0.00	0.00	9,888.99	381,083.81		302,532.29	
2	Concord MGP (excludes Relief Holder)	DEF077	0.00	81,185.19	0.00	0.00	27,222.25	108,407.44		38,415.91	
3	Concord MGP (Relief Holder)	DEF077	37,199.00	157,345.37	0.00	0.00	36.26	194,580.63		486,595.63	
4	Laconia/Liberty Hill	DEF086	0.00	46,580.03	0.00	0.00	2,304.75	48,884.78		48,884.78	
5	Manchester MGP	DEF057	0.00	139,492.16	0.00	0.00	33,180.09	172,672.25		120,888.65	
6	Nashua MGP	DEF054	0.00	247,416.41	0.00	0.00	182,710.49	430,126.90		331,326.67	
7	General Expenses	DEF064	0.00	0.00	0.00	0.00	8,345.91	8,345.91		8,345.91	
8										0.00	
9	Total Pool Activity		37,199.00	1,043,213.98	0.00	0.00	263,688.74	1,344,101.72	292,015.00	(299,126.88)	1,336,989.84

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
NASHUA - REMEDIATION
PROJECT DEF054

REDACTED
Schedule 3.2
MGP Sites
Page 2 of 9

LINE NO.	VENDOR	REF NO.	1101	1102	1105	1106	1107	SUBTOTAL EXPENSES	1108	1109	TOTAL SUBMITTED
			LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES		INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	
1	GZA GEOENVIRONMENTAL INC	0815089		3,065.00				3,065.00			3,065.00
2	GZA GEOENVIRONMENTAL INC	0816668		1,182.90				1,182.90			1,182.90
3	INNOVATIVE ENGINEERING SOLUTIONS, INC.	13882		2,058.64				2,058.64			2,058.64
4	INNOVATIVE ENGINEERING SOLUTIONS, INC.	13914		3,457.67				3,457.67			3,457.67
5	CLEAN HARBORS	1003857553					9,973.81	9,973.81			9,973.81
6	CLEAN HARBORS	1003857551					1,006.07	1,006.07			1,006.07
7	CASEY MARY	EXP0801-091021					50.52	50.52			50.52
9	INNOVATIVE ENGINEERING SOLUTIONS, INC.	13943		20,467.15				20,467.15			20,467.15
10	ANDREW MILLS	EXP0802-083121					60.48	60.48			60.48
11	ANDERSON WELDING LLC	596					7,185.00	7,185.00			7,185.00
12	INNOVATIVE ENGINEERING SOLUTIONS, INC.	13969		6,405.06				6,405.06			6,405.06
13	NH DEPT OF ENVIRONMENTAL SERVICES	199810022 8323 A					313.68	313.68			313.68
14	INNOVATIVE ENGINEERING SOLUTIONS, INC.	13943		20,467.15				20,467.15			20,467.15
15	ANDREW MILLS	EXP09-103121					20.16	20.16			20.16
17	INNOVATIVE ENGINEERING SOLUTIONS, INC.	13996		5,580.00				5,580.00			5,580.00
18	ANDERSON WELDING LLC	610		2,275.00				2,275.00			2,275.00
19	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14023		4,976.49				4,976.49			4,976.49
20	ANDREW MILLS	EXP1101-122121					20.16	20.16			20.16
21	GZA GEOENVIRONMENTAL INC	0827823		20,298.36				20,298.36			20,298.36
22	GZA GEOENVIRONMENTAL INC	0827307		48,324.46				48,324.46			48,324.46
23	NH DEPT OF ENVIRONMENTAL SERVICES	199810022 012722					90.68	90.68			90.68
24	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14054		16,544.55				16,544.55			16,544.55
25	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14081		7,377.50				7,377.50			7,377.50
26	GZA GEOENVIRONMENTAL INC	0830818		14,231.80				14,231.80			14,231.80
28	CLEAN HARBORS	1004068680					1,626.34	1,626.34			1,626.34
29	ESMI OF NH	424890					2,123.30	2,123.30			2,123.30
30	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14104		5,102.72				5,102.72			5,102.72
31	ESMI OF NH	425786					3,086.10	3,086.10			3,086.10
32	ESMI OF NH	425786					175.92	175.92			175.92
33	ESMI OF NH	426111					2,064.60	2,064.60			2,064.60
34	ESMI OF NH	426111					117.68	117.68			117.68
35	ESMI OF NH	427055					4,833.90	4,833.90			4,833.90
36	ESMI OF NH	427055					275.53	275.53			275.53
37	ESMI OF NH	428087					997.20	997.20			997.20

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
NASHUA - REMEDIATION
PROJECT DEF054

REDACTED
Schedule 3.2
MGP Sites
Page 3 of 9

LINE NO.	VENDOR	REF NO.	1101	1102	1105	1106	1107	SUBTOTAL EXPENSES	1108	1109	TOTAL SUBMITTED
			LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES		INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	
38	ESMI OF NH	428087					56.85	56.85			56.85
39	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14135		11,358.10				11,358.10			11,358.10
40	ESMI OF NH	429270					476.38	476.38			476.38
41	ESMI OF NH	429250					4,136.85	4,136.85			4,136.85
42	ESMI OF NH	429250					235.80	235.80			235.80
43	ESMI OF NH	429266					1,393.20	1,393.20			1,393.20
44	ESMI OF NH	429270					8,357.85	8,357.85			8,357.85
45	ESMI OF NH	430161					581.15	581.15			581.15
46	ESMI OF NH	430161					10,195.65	10,195.65			10,195.65
47	NH DEPT OF ENVIRONMENTAL SERVICES	199810022 042822					154.95	154.95			154.95
48	ESMI OF NH	431318					7,938.45	7,938.45			7,938.45
49	ESMI OF NH	431318					452.50	452.50			452.50
50	GZA GEOENVIRONMENTAL INC	0835263		27,218.46				27,218.46			27,218.46
51	ESMI OF NH	432120					5,043.15	5,043.15			5,043.15
52	ESMI OF NH	432120					287.45	287.45			287.45
53	ESMI OF NH	432893					50.17	50.17			50.17
54	ESMI OF NH	432893					880.20	880.20			880.20
55	ESMI OF NH	433522					4,360.05	4,360.05			4,360.05
56	ESMI OF NH	433522					196.76	196.76			196.76
57	ESMI OF NH	434619					1,004.10	1,004.10			1,004.10
58	LEIGHTON A. WHITE INC.	23024					57,653.27	57,653.27			57,653.27
59	LEIGHTON A. WHITE INC.	23082					18,752.47	18,752.47			18,752.47
60	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14188		19,524.50				19,524.50			19,524.50
61	ESMI OF NH	437288					4,050.90	4,050.90			4,050.90
62	ESMI OF NH	437288					230.91	230.91			230.91
64	ESMI OF NH	437876					19,180.35	19,180.35			19,180.35
65	ESMI OF NH	437876					1,093.28	1,093.28			1,093.28
66	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14163		7,500.90				7,500.90			7,500.90
67								0.00			0.00
68	Environmental Staff Time						1,926.67	1,926.67			1,926.67
69	Total Pool Activity		-	247,416.41	-	-	182,710.49	430,126.90	-	(98,800.23)	331,326.67

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
CONCORD POND - REMEDIATION
PROJECT DEF056

REDACTED
Schedule 3.2
MGP Sites
Page 4 of 9

LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102.00 CONSULTING EXPENSES	1105 REMEDIAION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSES	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	ANCHOR QEA LLC	02955		48,037.20				48,037.20			48,037.20
2	GEI CONSULTANTS, INC.	3092954		6,182.42				6,182.42			6,182.42
3	CITY OF CONCORD	22000267					1,020.00	1,020.00			1,020.00
4	ANCHOR QEA LLC	03612		66,021.94				66,021.94			66,021.94
5	GEI CONSULTANTS, INC.	3094516		4,132.45				4,132.45			4,132.45
6	NH DEPT OF ENVIRONMENTAL SERVICES	199212014 4042B					1,452.47	1,452.47			1,452.47
7	ANCHOR QEA LLC	04148		24,148.20				24,148.20			24,148.20
9	ANCHOR QEA LLC	04425		19,797.63				19,797.63			19,797.63
10	GEI CONSULTANTS, INC.	3096258		1,017.42				1,017.42			1,017.42
11	GEI CONSULTANTS, INC.	3097711		1,007.08				1,007.08			1,007.08
12	CLEAN HARBORS	1003899569					1,646.51	1,646.51			1,646.51
14	ANCHOR QEA LLC	05119		51,443.85				51,443.85			51,443.85
15	ANCHOR QEA LLC	05659		31,461.32				31,461.32			31,461.32
16	GEI CONSULTANTS, INC.	3100642		223.18				223.18			223.18
17	ANCHOR QEA LLC	06332		28,984.48				28,984.48			28,984.48
18	GEI CONSULTANTS, INC.	3099637		973.83				973.83			973.83
19	GEI CONSULTANTS, INC.	3102182		2,182.09				2,182.09			2,182.09
20	NH DEPT OF ENVIRONMENTAL SERVICES	199212014 012722					979.76	979.76			979.76
21	CLEAN HARBORS	1004036917					2,892.94	2,892.94			2,892.94
22	ANCHOR QEA LLC	06944		31,527.44				31,527.44			31,527.44
23	GEI CONSULTANTS, INC.	3104287		1,853.93				1,853.93			1,853.93
24	ANCHOR QEA LLC	07407		19,944.50				19,944.50			19,944.50
26	GEI CONSULTANTS, INC.	3105662		2,635.65				2,635.65			2,635.65
27	ANCHOR QEA LLC	08072		8,715.22				8,715.22			8,715.22
28	ANCHOR QEA LLC	08380		5,995.25				5,995.25			5,995.25
29	NH DEPT OF ENVIRONMENTAL SERVICES	199212014 042822					54.43	54.43			54.43
30	CLEAN HARBORS	1004068680					1,626.34	1,626.34			1,626.34
31	ANCHOR QEA LLC	08984		4,043.50				4,043.50			4,043.50
33	GEI CONSULTANTS, INC.	3111045		8,535.29				8,535.29			8,535.29
34	GEI CONSULTANTS, INC.	3109033		2,330.95				2,330.95			2,330.95
35								-			0.00
36	Environmental Staff Time						216.54	216.54			216.54
	Total Pool Activity		0.00	371,194.82	0.00	0.00	9,888.99	381,083.81	0.00	(78,551.52)	302,532.29

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
MANCHESTER - REMEDIATION
PROJECT DEF057

REDACTED
Schedule 3.2
MGP Sites
Page 5 of 9

LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIAION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
2	GZA GEOENVIRONMENTAL INC	0818690		22,733.68				22,733.68			22,733.68
3	GZA GEOENVIRONMENTAL INC	0807134		15,469.92				15,469.92			15,469.92
4	ESMI OF NH	398407					783.84	783.84			783.84
5	CLEAN HARBORS	1003857554					2,712.91	2,712.91			2,712.91
6	CLEAN HARBORS	1003857552					4,135.74	4,135.74			4,135.74
7	GZA GEOENVIRONMENTAL INC	0820374		12,363.69				12,363.69			12,363.69
9	CLEAN HARBORS	1003899586					6,764.09	6,764.09			6,764.09
10	CLEAN HARBORS	1003899580					125.95	125.95			125.95
11	CLEAN HARBORS	1003926677					220.99	220.99			220.99
14	GZA GEOENVIRONMENTAL INC	0825914		28,248.14				28,248.14			28,248.14
15	GZA GEOENVIRONMENTAL INC	0827858		7,723.30				7,723.30			7,723.30
16	CLEAN HARBORS	1004036920					948.88	948.88			948.88
19	CLEAN HARBORS	1004102481					5,777.31	5,777.31			5,777.31
20	NH DEPT OF ENVIRONMENTAL SERVICES	2000003011 042822					581.87	581.87			581.87
21	CLEAN HARBORS	1004148869					10,981.62	10,981.62			10,981.62
23	GZA GEOENVIRONMENTAL INC	0832766		8,282.41				8,282.41			8,282.41
24	GZA GEOENVIRONMENTAL INC	0837385		44,671.02				44,671.02			44,671.02
26								0.00			0.00
27	Environmental Staff Time						146.89	146.89			146.89
	Total Pool Activity		0.00	139,492.16	0.00	0.00	33,180.09	172,672.25	0.00	(51,783.60)	120,888.65

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
GENERAL EXPENSES
PROJECT DEF064

Schedule 3.2
MGP Sites
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LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIAATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	CASEY MARY	EXP0801-091021					7.42	7.42			7.42
2								0.00			0.00
3	Environmental Staff Time						8,338.49	8,338.49			8,338.49
Total Pool Activity			0.00	0.00	0.00	0.00	8,345.91	8,345.91	0.00	0.00	8,345.91

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
CONCORD MGP - REMEDIATION
PROJECT DEF077

REDACTED
Schedule 3.2
MGP Sites
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LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	JOE GAUCI LANDSCAPING LLC	2021-5A-3576					585.00	585.00			585.00
2	JOE GAUCI LANDSCAPING LLC	2021-6-3576					660.00	660.00			660.00
3	CITY OF CONCORD	22000267					1,020.00	1,020.00			1,020.00
4	GZA GEOENVIRONMENTAL INC	0818976		11,426.25				11,426.25			11,426.25
5	GZA GEOENVIRONMENTAL INC	0807135		24,782.95				24,782.95			24,782.95
6	CASEY MARY	EXP0701-073121					39.09	39.09			39.09
7	JOE GAUCI LANDSCAPING LLC	2021-7-3576					700.00	700.00			700.00
8	CITY OF CONCORD GSD	410184-001 083021					10.20	10.20			10.20
9	NH DEPT OF ENVIRONMENTAL SERVICES	198904063 1479B					2,369.54	2,369.54			2,369.54
11	GZA GEOENVIRONMENTAL INC	0821673		8,996.49				8,996.49			8,996.49
12	CITY OF CONCORD GSD	410184-001 0921					10.20	10.20			10.20
13	CITY OF CONCORD GSD	410184-001 0721					10.50	10.50			10.50
14	NH DEPT OF ENVIRONMENTAL SERVICES	198904063 1479 A					1,829.05	1,829.05			1,829.05
15	CITY OF CONCORD GSD	410184-001 1021					10.20	10.20			10.20
16	JOE GAUCI LANDSCAPING LLC	2021-8-3576 REVISED					1,715.00	1,715.00			1,715.00
18	JOE GAUCI LANDSCAPING LLC	2021-9-3576					525.00	525.00			525.00
19	CITY OF CONCORD GSD	410184-001 113021					10.20	10.20			10.20
20	JOE GAUCI LANDSCAPING LLC	2021-10-3576					467.00	467.00			467.00
21	CLEAN HARBORS	1003968358					7,545.36	7,545.36			7,545.36
22	GZA GEOENVIRONMENTAL INC	0825959		16,215.59				16,215.59			16,215.59
23	JOE GAUCI LANDSCAPING LLC	2021-11-3576					245.00	245.00			245.00
24	CITY OF CONCORD	410184-001 NOV 2021					10.20	10.20			10.20
25	CLEAN HARBORS	1003899595					506.09	506.09			506.09
26	GZA GEOENVIRONMENTAL INC	0828847		10,685.71				10,685.71			10,685.71
27	CLEAN HARBORS	1004024891					245.25	245.25			245.25
28	NH DEPT OF ENVIRONMENTAL SERVICES	198904063 012722					3,211.43	3,211.43			3,211.43
29	CITY OF CONCORD GSD	410184-001 0122					10.20	10.20			10.20
30	CLEAN HARBORS	1004036917					2,892.93	2,892.93			2,892.93
31	NH DEPT OF ENVIRONMENTAL SERVICES	015477748FLE Q1 2021					1,296.00	1,296.00			1,296.00
32	CITY OF CONCORD GSD	410184-001 030122					10.20	10.20			10.20
34	CITY OF CONCORD GSD	410184-001 0422					10.20	10.20			10.20
35	CITY OF CONCORD GSD	410184-001 0522					10.20	10.20			10.20
37	GZA GEOENVIRONMENTAL INC	0837477		9,078.20				9,078.20			9,078.20
38								0.00			0.00
39	Environmental Staff Time						1,268.21	1,268.21			1,268.21
40	Total Pool Activity		0.00	81,185.19	0.00	0.00	27,222.25	108,407.44	0.00	(69,991.53)	38,415.91

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
CONCORD GAS HOLDER
PROJECT DEF077

Schedule 3.2
MGP Sites
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LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	ORR & RENO, P.A.	129019	8,359.00					8,359.00			8,359.00
2	ORR & RENO, P.A.	129341	546.00					546.00			546.00
3	ORR & RENO, P.A.	129824	468.00					468.00			468.00
4	ORR & RENO, P.A.	130445	546.00					546.00			546.00
5	GZA GEOENVIRONMENTAL INC	0820439		9,471.98				9,471.98			9,471.98
6	ORR & RENO, P.A.	131917	3,315.00					3,315.00			3,315.00
7	ORR & RENO, P.A.	131081	13,152.00					13,152.00			13,152.00
8	ORR & RENO, P.A.	131223	7,520.50					7,520.50			7,520.50
9	GZA GEOENVIRONMENTAL INC	0825957		15,357.31				15,357.31			15,357.31
10	HISTORIC PRESERVATION REDEVELOPMENT, LLC	APP #1						0.00	84,745.00		84,745.00
11	ORR & RENO, P.A.	132501	702.00					702.00			702.00
12	ORR & RENO, P.A.	133029	1,245.50					1,245.50			1,245.50
13	GZA GEOENVIRONMENTAL INC	0818835		32,123.49				32,123.49			32,123.49
14	ORR & RENO, P.A.	133570	156.00					156.00			156.00
15	CASEY MARY	EXP0118-011822					36.26	36.26			36.26
16	ORR & RENO, P.A.	014684-0126	369.00					369.00			369.00
17	ORR & RENO, P.A.	134689	656.00					656.00			656.00
18	ORR & RENO, P.A.	135704	164.00					164.00			164.00
19	HISTORIC PRESERVATION REDEVELOPMENT, LLC	APPLICATION #2						0.00	33,750.00		33,750.00
20	HISTORIC PRESERVATION REDEVELOPMENT, LLC	APP# 3						0.00	173,520.00		173,520.00
21	GZA GEOENVIRONMENTAL INC	0836284		10,380.43				10,380.43			10,380.43
22	GZA GEOENVIRONMENTAL INC	0836285		12,807.97				12,807.97			12,807.97
23	GZA GEOENVIRONMENTAL INC	0837392		77,204.19				77,204.19			77,204.19
24	Total Pool Activity		37,199.00	157,345.37	0.00	0.00	36.26	194,580.63	292,015.00	0.00	486,595.63

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS
LIBERTY HILL - REMEDIATION
PROJECT DEF086

Schedule 3.2
MGP Sites
Page 9 of 9

LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUB-TOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSES	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	MULLER'S LAWN & LANDSCAPING, LLC	5711					800.00	800.00			800.00
2	GEI CONSULTANTS, INC.	3096256		912.45				912.45			912.45
3	MULLER'S LAWN & LANDSCAPING, LLC	5755					800.00	800.00			800.00
4	GEI CONSULTANTS, INC.	3097710		14,013.37				14,013.37			14,013.37
5	CLEAN HARBORS	1003926676					704.75	704.75			704.75
6	GEI CONSULTANTS, INC.	3100640		7,625.60				7,625.60			7,625.60
7	GEI CONSULTANTS, INC.	3099043		11,904.23				11,904.23			11,904.23
8	GEI CONSULTANTS, INC.	3102181		263.84				263.84			263.84
9	GEI CONSULTANTS, INC.	3104286		957.58				957.58			957.58
10	GEI CONSULTANTS, INC.	3105660		1,105.68				1,105.68			1,105.68
11	GEI CONSULTANTS, INC.	3107208		7,100.94				7,100.94			7,100.94
12	GEI CONSULTANTS, INC.	3109032		2,696.34				2,696.34			2,696.34
13								0.00			0.00
14	Environmental Staff Time						0.00	0.00			0.00
Total Pool Activity			0.00	46,580.03	0.00	0.00	2,304.75	48,884.78			48,884.78

Filed under the following protective orders:
 Order No. 22,853 dated February 18, 1998, in Docket No. DR 97-130
 Order No. 23,316 dated October 11, 1999, in Docket No. DG 99-132

REDACTED
 Schedule 3.3
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Liberty Utilities (Energy/Natural Gas) Corp. d/b/a Liberty
 Environmental Remediation - MGPs
 Tariff page 99

		General																MGP		
		(9/02 - 9/07) pool #1 - #5	(9/07 - 9/08) pool #6	(9/08 - 9/09) pool #7	(9/09 - 9/10) pool #8	(9/10 - 9/11) pool #9	(9/11 - 9/12) pool #10	(9/12 - 6/13) pool #11	(7/13 - 6/14) pool #12	(7/14 - 6/15) pool #13	(7/15 - 6/16) pool #14	(7/16 - 6/17) pool #15	(7/17 - 6/18) pool #16	(7/18 - 6/19) pool #17	(7/19 - 6/20) pool #18	(7/20 - 6/21) pool #19	(7/21 - 6/22) pool #20	subtotal	Remediation subtotal	
1	1 Remediation costs (I.o. 500061)																		0	
2	Remediation costs (I.o. 500005)	806,611	-181,000	-26,884	4,199	69,286	93,034	75,204	13,139	16,612	11,879	6,547	10,799	6,868	7,111	5,646	8,346	927,397		
3	A Subtotal - remediation costs	806,611	-181,000	-26,884	4,199	69,286	93,034	75,204	13,139	16,612	11,879	6,547	10,799	6,868	7,111	5,646	8,346	927,397		
4	Cash recoveries (I.o. 500061)		0	0															0	
5	Cash recoveries (I.o. 500004)																		0	
6	Recovery costs (I.o. 500004)		16,012	23,953	0	0	-14,068	-1,358	0	-24,250	0	0	0	0	0	0	0	288		
7	Transfer Credit from Gas Restructuring		-3,331															-3,331		
8	B Subtotal - net recoveries	0	12,681	23,953	0	0	-14,068	-1,358	0	-24,250	0	0	0	0	0	0	0	-3,043		
9	A-B Total net expenses to recover	806,611	-168,319	-2,931	4,199	69,286	78,967	73,846	13,139	-7,638	11,879	6,547	10,799	6,868	7,111	5,646	8,346	924,355		
10	Surcharge revenue:																			
11	Act June 1998 - October 1998																		0	(54,889)
12	Act November 1998 - October 1999																		0	(538,143)
13	Act November 1999 - October 2000																		0	(912,804)
14	Act November 2000 - October 2001																		0	(1,336,776)
15	Act November 2001 - October 2002																		0	(1,679,228)
16	Act November 2002 - October 2003																		0	(1,732,442)
17	Act November 2003 - October 2004		-8,265																-8,265	(1,428,735)
18	Act November 2004 - October 2005		-70,898																-70,898	(1,403,787)
19	Act November 2005 - October 2006		-96,247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-96,247	(1,694,877)	
20	Act November 2006 - October 2007		-49,318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-49,318	(2,036,113)	
21	Act November 2007 - October 2008		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
22	Act November 2012 - October 2013		0	0	0	0	-5,002	-5,002	0	0	0	0	0	0	0	0	0	-10,003	(160,048)	
23	Act November 2013 - October 2014						-12,749	-12,749										-25,498	(293,217)	
24	Act Nov 2009-Oct 2010 Base Rate Rev																	0	(10,611)	
25	Act Nov 2010-Oct 2011 Base Rate Rev																	0	(77,509)	
26	Act Nov 2011-Oct 2012 Base Rate Rev																	0	(68,244)	
27	Act Nov 2012-Oct 2013 Base Rate Rev																	0	(76,335)	
28	Act Nov 2013-Oct 2014 Base Rate Rev																	0	(85,298)	
29	Act Nov 2014-Oct 2015 Base Rate Rev																	0	(86,554)	
30	AES collections																	0	(282,039)	
31	Gas Street overcollection																	0	(23,511)	
32	Prior Period Pool under/overcollection	1,486,644	2,068,527	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	C Surcharge Subtotal	1,261,916	2,068,527	0	0	-17,750	-17,750	-12,749	0	0	0	0	0	0	0	0	0	-272,977	(13,981,161)	
34	D Net balance to be recovered (A-B+C)	2,068,527	1,900,208	-2,931	4,199	51,536	61,217	61,098	13,139	-7,638	11,879	6,547	10,799	6,868	7,111	5,646	8,346	651,378		
35	E Allocation of Litigated Recovery	0	-1,900,208	2,931	-4,199	-8,562	0	0	0	0	0	0	0	0	0	0	0	-1,910,037		
36	Surcharge calculation																			
37	Unrecovered costs (D+E)		0	0	0	0	0	0	0	1,697	1,870	4,628	3,925	5,079	4,839	8,346		30,384		
38	remaining life	72	84	84	84	12	12	12	12	12	12	24	36	48	60	72	84			
39	one year	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12			
40	F amortization	0	0	0	0	0	0	0	0	0	1,697	935	1,543	981	1,016	807	1,192			
41	Required annual increase in rates: smaller of D or F	0	0	0	0	0	0	0	0	1,697	935	1,543	981	1,016	807	1,192		8,171		
43	forecasted therm sales	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	179,574,679	186,338,561	186,338,561	186,338,561	186,338,561	
44	surcharge per therm	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0053	

1. While the recoveries are displayed on the Summary,
 Cash Recoveries by site, are not exclusive to a
 particular site.

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY
ENVIRONMENTAL OVER/UNDER CALCULATION

REDACTED
Schedule 3.4
Page 1 of 1

	Spend Period	Jul 11 - Jun 12	Jul 12 - Jun 13	Jul 13 - Jun 14	Jul 14 - Jun 15	Jul 15 - Jun 16	Jul 16 - Jun 17	Jul 17 - Jun 18	Jul 18 - Jun 19	Jul 19 - Jun 20	Jul 20 - Jun 21	Jul 21 - Jun 22
	Collection Period	Jul 12 - Jun 13	Jul 13 - Jun 14	Jul 14 - Jun 15	Jul 15 - Jun 16	Jul 16 - Jun 17	Jul 17 - Jun 18	Jul 18 - Jun 19	Jul 19 - Jun 20	Jul 20 - Jun 21	Jul 21 - Jun 22	Jul 22 - Jun 20
1 BEGINNING BALANCE		\$ (364,633)	\$ 942,575	\$ 1,123,799	\$ 4,619,174	\$ 13,369,967	\$ 14,299,456	\$ 12,011,196	\$ 9,615,113	\$ 7,352,013	\$ 4,692,809	\$ 2,830,563
2 SPEND / THIRD PARTY RECOVERIES												
3 Concord Pond		81,238	59,069	32,324	78,235	34,590	88,148	127,356	72,283	172,764	313,043	302,532
4 Liberty Hill												
5 Manchester		442,298	(188,619)	61,210	75,440	22,690	50,523	346,043	38,019	155,032	5,080	120,889
6 Nashua		396,411	(80,241)	35,950	65,217	62,435	85,314	15,523	81,969	11,472	61,016	331,327
7 Keene												
8 Concord												
9 General		78,967	73,846	13,139	(7,638)	11,879	6,547	10,799	6,868	7,111	5,646	8,346
10 Difference between the GL and Filing		-	9,545	(10,312)	(921)	(2,506)	(783)	(84,532)	811	16,776	78,185	(192,396)
11 TOTAL SPEND		\$ 1,526,211	\$ 563,370	\$ 4,408,258	\$ 10,640,893	\$ 3,405,922	\$ 463,352	\$ 506,790	\$ 258,974	\$ 457,668	\$ 861,583	\$ 1,144,594
12 ENVIRONMENTAL COSTS RECOVERED IN BASE RATES (DG 10-017)		\$ (78,892)	\$ (78,892)	\$ (78,892)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 ACTUAL ENVIROMENTAL COLLECTIONS PER GL		\$ (140,111)	\$ (303,254)	\$ (833,991)	\$ (1,890,100)	\$ (2,476,432)	\$ (2,751,612)	\$ (2,902,873)	\$ (2,522,075)	\$ (3,116,872)	\$ (2,723,828)	\$ -
14 Current Pool Under (Over) Collection		\$ 942,575	\$ 181,224	\$ 3,495,375	\$ 8,750,793	\$ 929,490	\$ (2,288,261)	\$ (2,396,083)	\$ (2,263,100)	\$ (2,659,204)	\$ (1,862,246)	\$ 1,144,594
15 ENDING BALANCE - UNDER (OVER) COLLECTION		\$ 942,575	\$ 1,123,799	\$ 4,619,174	\$ 13,369,967	\$ 14,299,456	\$ 12,011,196	\$ 9,615,113	\$ 7,352,013	\$ 4,692,809	\$ 2,830,563	\$ 3,975,157
16 Regulatory Filing Reconciliation (Balance through June 2019) :	<u>Per Audit Staff</u>											
17 Balance in GL	\$ 9,874,087											
18 Actual Balance per Filing	\$ 8,844,611											
19 Adjustment to Tie to Audit Report dated April 9, 2020	\$ 5,309											
20 Adjustment Necessary to Filing	\$ 1,024,167											

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Revenue Decoupling Adjustment Factor (RDAF)

Schedule 4
RDAF
Page 1 of 3

<u>Residential</u>	
1	Residential Projected September 1, 2022 Reconciliation Balance of Prior Recoveries / (Refunds) (\$799,553)
2	Residential Revenue Decoupling Deficiency / (Excess) - Current Period <u>\$3,563,691</u>
3	Total Residential Revenue Decoupling Deficiency / (Excess) - September 1, 2022 \$2,764,138
4	Estimated Residential November 2022 - October 2023 Sales (therms) 67,543,787
5	Residential Revenue Decoupling rate per therm November 2022 - October 2023 \$0.0409
 <u>Commercial</u>	
6	Commercial Projected September 1, 2022 Reconciliation Balance of Prior Recoveries / (Refunds) (\$484,007)
7	Residential Revenue Decoupling Deficiency / (Excess) - Current Period <u>\$841,320</u>
8	Total Commercial Revenue Decoupling Deficiency / (Excess) - September 1, 2022 \$357,314
9	Estimated Commercial November 2022 - October 2023 Sales (therms) 118,794,774
10	Commercial Revenue Decoupling rate per therm November 2022 - October 2023 \$0.0030

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
September 2021 through August 2022
Revenue Decoupling - Collections by Sector

RESIDENTIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)
1	FOR THE MONTH OF:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
2	DAYS IN MONTH	30	31	30	31	31	28	31	30	31	30	31	31
3	Over / Under Beginning Balance	\$ 3,810,143	\$ (146,437)	\$ (69,953)	\$ 8,734	\$ (89,944)	\$ (227,042)	\$ (408,084)	\$ (559,489)	\$ (664,545)	\$ (725,901)	\$ (755,348)	\$ (778,675)
4	2019 Filing - November 2018 - October 2019	\$ (1,932,224)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	2020 Filing - November 2019 - October 2020	\$ (2,092,605)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Adjusted Beginning Balance	\$ (214,687)	\$ (146,437)	\$ (69,953)	\$ 8,734	\$ (89,944)	\$ (227,042)	\$ (408,084)	\$ (559,489)	\$ (664,545)	\$ (725,901)	\$ (755,348)	\$ (778,675)
7	Monthly billing activity	\$ 63,363	\$ 76,782	\$ 78,768	\$ (98,567)	\$ (136,661)	\$ (180,251)	\$ (150,071)	\$ (103,298)	\$ (59,292)	\$ (27,016)	\$ (20,240)	\$ (17,700)
8	Ending Balance Pre-Interest	\$ (151,324)	\$ (69,654)	\$ 8,816	\$ (89,832)	\$ (226,605)	\$ (407,294)	\$ (558,155)	\$ (662,787)	\$ (723,837)	\$ (752,917)	\$ (775,587)	\$ (796,376)
9	Month's Average Balance	\$ 1,829,410	\$ (108,046)	\$ (30,568)	\$ (40,549)	\$ (158,275)	\$ (317,168)	\$ (483,120)	\$ (611,138)	\$ (694,191)	\$ (739,409)	\$ (765,467)	\$ (787,525)
10	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	4.75%
11	Interest Applied	\$ 4,887	\$ (298)	\$ (82)	\$ (112)	\$ (437)	\$ (791)	\$ (1,334)	\$ (1,758)	\$ (2,064)	\$ (2,431)	\$ (3,088)	\$ (3,177)
12	Ending Balance	\$ (146,437)	\$ (69,953)	\$ 8,734	\$ (89,944)	\$ -227,042.2201	\$ (408,084)	\$ (559,489)	\$ (664,545)	\$ (725,901)	\$ (755,348)	\$ (778,675)	\$ (799,553)
COMMERCIAL & INDUSTRIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)
13	FOR THE MONTH OF:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
14	DAYS IN MONTH	30	31	30	31	31	28	31	30	31	30	31	31
15	Over / Under Beginning Balance	\$ (266,020)	\$ (179,137)	\$ (83,561)	\$ 23,041	\$ (23,690)	\$ (83,129)	\$ (149,295)	\$ (210,545)	\$ (253,479)	\$ (286,275)	\$ (308,334)	\$ (326,657)
16	Monthly billing activity	\$ 87,476	\$ 95,938	\$ 106,683	\$ (46,730)	\$ (59,292)	\$ (65,877)	\$ (60,754)	\$ (42,268)	\$ (31,995)	\$ (21,083)	\$ (17,045)	\$ (155,718)
17	Ending Balance Pre-Interest	\$ (178,544)	\$ (83,199)	\$ 23,122	\$ (23,689)	\$ (82,982)	\$ (149,006)	\$ (210,049)	\$ (252,813)	\$ (285,474)	\$ (307,358)	\$ (325,379)	\$ (482,375)
18	Month's Average Balance	\$ (222,282)	\$ (131,168)	\$ (30,220)	\$ (324)	\$ (53,336)	\$ (116,067)	\$ (179,672)	\$ (231,679)	\$ (269,477)	\$ (296,817)	\$ (316,856)	\$ (404,516)
19	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	4.75%
20	Interest Applied	\$ (594)	\$ (362)	\$ (81)	\$ (1)	\$ (147)	\$ (289)	\$ (496)	\$ (666)	\$ (801)	\$ (976)	\$ (1,278)	\$ (1,632)
21	Ending Balance	\$ (179,137)	\$ (83,561)	\$ 23,041	\$ (23,690)	\$ (83,129)	\$ (149,295)	\$ (210,545)	\$ (253,479)	\$ (286,275)	\$ (308,334)	\$ (326,657)	\$ (484,007)
22	Total Ending Balance	\$ (325,574)	\$ (153,514)	\$ 31,775	\$ (113,634)	\$ (310,171)	\$ (557,379)	\$ (770,034)	\$ (918,024)	\$ (1,012,176)	\$ (1,063,682)	\$ (1,105,332)	\$ (1,283,559)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
September 2021 through August 2022
Revenue Decoupling Activity by Sector

RESIDENTIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
1	FOR THE MONTH OF:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
2	DAYS IN MONTH	30	31	30	31	31	28	31	30	31	30	31	31
3	Over Under Beginning Balance	\$ 1,156,969	\$ 1,347,628	\$ 2,084,603	\$ 2,695,831	\$ 3,121,411	\$ 3,106,793	\$ 3,528,013	\$ 3,626,828	\$ 3,516,592	\$ 3,518,450	\$ 3,639,377	\$ 3,542,167
4	Monthly revenue difference Inc/(Dec) revenue	\$ 170,543	\$ 695,995	\$ 602,442	\$ 288,165	\$ (52,190)	\$ 276,867	\$ (263,559)	\$ (180,617)	\$ (103,419)	\$ 59,549	\$ (186,059)	\$ (72,360)
5	True up	\$ 16,775	\$ 36,250	\$ 2,410	\$ 129,397	\$ 28,989	\$ 136,093	\$ 352,512	\$ 60,121	\$ 94,837	\$ 49,631	\$ 74,392	\$ 79,580
6	Ending Balance Pre-Interest	\$ 1,344,287	\$ 2,079,873	\$ 2,689,455	\$ 3,113,393	\$ 3,098,209	\$ 3,519,753	\$ 3,616,967	\$ 3,506,331	\$ 3,508,009	\$ 3,627,630	\$ 3,527,710	\$ 3,549,386
7	Month's Average Balance	\$ 1,250,628	\$ 1,713,750	\$ 2,387,029	\$ 2,904,612	\$ 3,109,810	\$ 3,313,273	\$ 3,572,490	\$ 3,566,580	\$ 3,512,300	\$ 3,573,040	\$ 3,583,543	\$ 3,545,776
8	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	4.75%
9	Interest Applied	\$ 3,341	\$ 4,730	\$ 6,376	\$ 8,018	\$ 8,584	\$ 8,260	\$ 9,861	\$ 10,260	\$ 10,441	\$ 11,747	\$ 14,457	\$ 14,305
10	Ending Balance	\$ 1,347,628	\$ 2,084,603	\$ 2,695,831	\$ 3,121,411	\$ 3,106,793	\$ 3,528,013	\$ 3,626,828	\$ 3,516,592	\$ 3,518,450	\$ 3,639,377	\$ 3,542,167	\$ 3,563,691
COMMERCIAL & INDUSTRIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
11	FOR THE MONTH OF:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
12	DAYS IN MONTH	30	31	30	31	31	28	31	30	31	30	31	31
13	Over Under Beginning Balance	\$ 736,980	\$ 785,300	\$ 556,178	\$ (412,215)	\$ (282,714)	\$ (1,294,898)	\$ 535,354	\$ 830,694	\$ 441,871	\$ 881,705	\$ 889,420	\$ 800,999
14	Monthly revenue difference Inc/(Dec) revenue	\$ 43,875	\$ (239,968)	\$ (949,941)	\$ 25,392	\$ (1,055,358)	\$ 1,765,498	\$ 9,429	\$ (364,478)	\$ 249,240	\$ (59,661)	\$ (124,518)	\$ (12,210)
15	True up	\$ 2,414	\$ 8,997	\$ (18,644)	\$ 105,067	\$ 45,348	\$ 65,699	\$ 284,028	\$ (26,173)	\$ 188,630	\$ 64,469	\$ 32,693	\$ 49,226
16	Ending Balance Pre-Interest	\$ 783,270	\$ 554,329	\$ (412,407)	\$ (281,756)	\$ (1,292,724)	\$ 536,300	\$ 828,812	\$ 440,043	\$ 879,741	\$ 886,513	\$ 797,596	\$ 838,014
17	Month's Average Balance	\$ 760,125	\$ 669,815	\$ 71,886	\$ (346,985)	\$ (787,719)	\$ (379,299)	\$ 682,083	\$ 635,369	\$ 660,806	\$ 884,109	\$ 843,508	\$ 819,507
18	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	4.75%
19	Interest Applied	\$ 2,030	\$ 1,849	\$ 192	\$ (958)	\$ (2,174)	\$ (946)	\$ 1,883	\$ 1,828	\$ 1,964	\$ 2,907	\$ 3,403	\$ 3,306
20	Ending Balance	\$ 785,300	\$ 556,178	\$ (412,215)	\$ (282,714)	\$ (1,294,898)	\$ 535,354	\$ 830,694	\$ 441,871	\$ 881,705	\$ 889,420	\$ 800,999	\$ 841,320
21	Total Ending Balance	\$ 2,132,927.97	\$ 2,640,781.40	\$ 2,283,616.52	\$ 2,838,697.04	\$ 1,811,895.13	\$ 4,063,367.21	\$ 4,457,521.81	\$ 3,958,462.60	\$ 4,400,155.47	\$ 4,528,797.36	\$ 4,343,165.23	\$ 4,405,011.03

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism
Summary**

Line Property Tax Reconciliation

1	Projected Prior Period (Over)/Under Balance through October 31, 2022, including interest	\$256,865
2	PTY 2021 Municipal Property Taxes Variance	\$2,013,469
3	Projected Interest	\$128,065
4	Total Estimated Recovery	<u>\$2,398,399</u>
5	Estimated November 2022 - October 2023 Sales (therms)	186,338,561
6	PTAM LDAC rate per therm November 2022 - October 2023	\$0.0129

Reference:

- 1 Schedule 5 page 2, Col. C, Line 12 + Col. F, Line 12
- 2 Schedule 5 page 3, Line 3
- 3 Schedule 5 page 5, Col. F, Line 15
- 4 Line 1 + Line 2 + Line 3
- 5 Company Forecast
- 6 Line 4 divided by Line 5

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism
Reconciliation of Previous Period January 2022 – October 2022**

1	Month	Property Tax Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Interest	Cumulative Interest
2		(a)	(b)	(c)	(d)	(e)	(f)	(g)
3	Jan-22	\$1,972,667	(\$100,243)	\$1,872,424	\$1,922,545	3.25%	\$5,207	\$5,207
4	Feb-22	\$1,877,631	(\$400,615)	\$1,477,015	\$1,677,323	3.25%	\$4,543	\$9,750
5	Mar-22	\$1,481,558	(\$358,370)	\$1,123,187	\$1,302,373	3.25%	\$3,527	\$13,277
6	Apr-22	\$1,126,715	(\$247,648)	\$879,067	\$1,002,891	3.50%	\$2,925	\$16,202
7	May-22	\$881,992	(\$170,017)	\$711,975	\$796,983	3.50%	\$2,325	\$18,527
8	Jun-22	\$714,299	(\$97,945)	\$616,355	\$665,327	4.00%	\$2,218	\$20,744
*	9 Jul-22	\$618,573	(\$66,408)	\$552,165	\$585,369	4.75%	\$2,317	\$23,061
*	10 Aug-22	\$554,482	(\$68,701)	\$485,781	\$520,132	5.50%	\$2,384	\$25,445
*	11 Sep-22	\$488,165	(\$86,847)	\$401,318	\$444,742	5.50%	\$2,038	\$27,484
*	12 Oct-22	\$403,357	(\$148,001)	\$255,355	\$329,356	5.50%	\$1,510	\$28,993
13			(\$1,744,795)					
14			Projected Cumulative Collection		(\$1,744,795)			
15			Total Approved Collection		\$1,972,667			
16			(Over)/Under Collection, excluding interest		\$227,872			
17			Cumulative Interest		\$28,993			
18			Total (Over)/Under Collection, including interest		\$256,865			

- (a) Prior Period Col. (c) + Prior Period Col. (f); 1/1/22 Beginning balance approved in DG 21-128
- (b) Actuals: Company financials; Forecast: PTAM Rate * Forecasted Therms
- (c) Column (a) + Column (b)
- (d) [Column (a) + Column (c)] ÷ 2
- (e) Interest rate effective first of the month
- (f) Column (d) x [Column (e) ÷ 12]
- (g) Column (f) + Prior Month Column (g)
- * Projected

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism
Calculation of 2021 Municipal Property Taxes

<u>Line</u>	<u>Amount</u>	<u>Reference</u>	<u>Source</u>
1	\$8,924,897	Calculated Municipal Property Taxes Included in Rates through 12/31/2021	Settlement Agreement - DG 20-105 Bates 32
2	\$10,938,366	Municipal Property Taxes Billed April 2021 – March 2022	Schedule 5 Page 4, Line 68
3	<u>\$2,013,469</u>	Increase To Rates Due To Municipal Property Tax Reconciliation	Line 2 minus Line 1

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism
Municipal Property Tax 2021 Invoices

Tax Year 2021							
Line	Municipality	Parcel	Installment #1	Installment #2	Installment #3	Installment #4	Total Due
1	Allenstown	000400-000001-000000	31,268.00	25,077.00	-	-	56,345.00
2	Amherst	002-033-008	69,909.00	41,932.00	-	-	111,841.00
3	Amherst	002-033-007	3,592.00	1,829.00	-	-	5,421.00
4	Auburn	000001/000001/000UTL	687.00	918.00	-	-	1,605.00
5	Bedford	1-1-A	68,725.58	87,658.02	-	-	156,383.60
6	Belmont	999-000-000-001	20,581.07	21,482.20	-	-	42,063.27
7	Berlin	000404-000051.0000L1	9,747.00	9,491.00	-	-	19,238.00
8	Boscawen	000099-000002-000000	13,058.00	15,109.00	-	-	28,167.00
9	Bow	0-9-99	74,046.00	66,330.00	-	-	140,376.00
10	Canterbury	000000-000002-000000	3,450.00	1,916.00	-	-	5,366.00
11	Derry	35-102	46,778.41	61,748.78	-	-	108,527.19
12	Franklin	000-001-00	52,458.91	54,519.08	-	-	106,977.99
13	Gilford	200-003.000	3,886.00	2,411.00	-	-	6,297.00
14	Goffstown	99-4-3	46,701.04	46,537.41	-	-	93,238.45
15	Goffstown	99-4-2	1,381.22	1,376.37	-	-	2,757.59
16	Goffstown	99-4-1	N/A	N/A	-	-	-
17	Hollis	056-027-001	2,381.00	1,753.00	-	-	4,134.00
18	Hooksett	0GAS-0001	152,381.00	145,397.00	-	-	297,778.00
19	Hooksett	0036-0041-0001	3,095.00	2,953.00	-	-	6,048.00
20	Hudson	100-006-000	205,572.02	179,499.88	-	-	385,071.90
21	Hudson	167-030-000	846.31	875.24	-	-	1,721.55
22	Hudson	167-029-000	807.71	1,304.48	-	-	2,112.19
23	Laconia	425/44/83/1	156,290.00	161,711.00	-	-	318,001.00
24	Litchfield	000UTL-000UTL-000001	10,444.00	19,150.00	-	-	29,594.00
25	Londonderry	81-7-0	55,967.00	37,246.00	-	-	93,213.00
26	Londonderry	81-7-1	237,336.00	245,313.00	-	-	482,649.00
27	Londonderry	81-14-0	19,151.30	14,104.30	-	-	33,255.60
28	Londonderry	81-14-0	1,815.10	21,268.80	-	-	23,083.90
29	Loudon	000070-000004-000000	102,350.00	60,796.00	-	-	163,146.00
30	Manchester	0999A-0075	1,175,690.57	1,175,515.66	-	-	2,351,206.23
31	Manchester	0752-0001	24,155.36	17,292.84	-	-	41,448.20
32	Manchester	0508-0002A	74.71	50.48	-	-	125.19
33	Manchester	0394-0004	323.35	209.51	-	-	532.86
34	Manchester	0471-0008	551.93	361.32	-	-	913.25
35	Merrimack	006D-3-000000-000000	191,500.00	78,677.00	-	-	270,177.00
36	Milford	036-183-000-000	767.66	968.62	-	-	1,736.28
37	Milford	055-007-000-000	75,708.86	44,120.43	-	-	119,829.29
38	Nashua	0039-00026	1,544.88	1,630.67	-	-	3,175.55
39	Nashua	0038-00063	94.44	99.68	-	-	194.12
40	Nashua	0038-00020	148.84	157.11	-	-	305.95
41	Nashua	0041-00011	39,779.95	40,925.44	-	-	80,705.39
42	Nashua	0000PC-00005	1,284,551.84	1,342,094.32	-	-	2,626,646.16
43	Northfield	000999-000001-000001	30,147.00	21,438.00	-	-	51,585.00
44	Pembroke	999-11	77,788.00	76,893.00	-	-	154,681.00
45	Sanborton	00.003.000.000	2,664.00	1,673.00	-	-	4,337.00
46	Tilton	000R23-000013-000000	129,478.00	120,987.00	-	-	250,465.00
47	Tilton	000R23-000014-000000	11,634.00	8,984.00	-	-	20,618.00
48	7 DELTA DRIVE, LLC	2021P01001303	14,659.00	13,709.00	-	-	28,368.00
49	Concord	77Z/12	8,106.05	8,106.05	7,174.62	7,832.47	31,219.19
50	Concord	77Z/11	573.67	573.68	503.35	550.18	2,200.88
51	Concord	77Z/10	6,644.38	6,644.40	5,880.91	6,420.15	25,589.84
52	Concord	77Z/9	322.95	322.94	285.84	312.06	1,243.79
53	Concord	77Z/7	591.76	591.76	523.76	571.78	2,279.06
54	Concord	77Z/6	933.99	934.61	827.23	903.08	3,598.91
55	Concord	77Z/6/A	5.69	5.68	4.99	5.47	21.83
56	Concord	NO00/1/13	11,744.34	11,744.35	13,628.82	22,179.03	59,296.54
57	Concord	P000/1/6	933.91	933.93	785.38	1,635.83	4,289.05
58	Concord	792Z/2/1	424.99	425.01	262.39	125.68	1,238.07
59	Concord	P000/1/3	31,122.34	31,122.32	26,182.08	28,405.53	116,832.27
60	Concord	NO00/1/2	391,483.61	391,483.60	454,308.04	437,962.67	1,675,237.92
61	Concord	202Z/2/1	263.83	263.84	233.52	254.94	1,016.13
62	Concord	743Z/19	1,834.39	1,834.40	1,623.61	1,780.19	7,072.59
63	Concord	494Z/3	300.54	300.56	266.02	290.38	1,157.50
64	Keene	583038000001000	122,879.38	115,131.72	-	-	238,011.10
65	Keene	116039000000000	8080.69	10733.51	-	-	18,814.20
66	R&M REALTY	582014000000000	5301.22	4902.31	-	-	10,203.53
67	Keene Propane	047020020000	3549.06	4033.21	-	-	7,582.27
68	Total		5,051,064.85	4,865,581.52	512,490.56	509,229.44	10,938,366.37

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism
Forecasted Period November 2022 – October 2023**

1	Month	Property Tax Beginning Balance	PTAM Rate (\$/Therm)	Forecasted Therms	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Interest	Cumulative Interest
2		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
* 3	Nov-22	\$2,270,334	\$0.0124	0	\$0	\$2,270,334	\$2,270,334	5.50%	\$10,406	\$10,406
* 4	Dec-22	\$2,280,740	\$0.0124	0	\$0	\$2,280,740	\$2,280,740	5.50%	\$10,453	\$20,859
* 5	Jan-23	\$2,291,194	\$0.0124	0	\$0	\$2,291,194	\$2,291,194	5.50%	\$10,501	\$31,360
* 6	Feb-23	\$2,301,695	\$0.0124	0	\$0	\$2,301,695	\$2,301,695	5.50%	\$10,549	\$41,910
* 7	Mar-23	\$2,312,244	\$0.0124	0	\$0	\$2,312,244	\$2,312,244	5.50%	\$10,598	\$52,508
* 8	Apr-23	\$2,322,842	\$0.0124	0	\$0	\$2,322,842	\$2,322,842	5.50%	\$10,646	\$63,154
* 9	May-23	\$2,333,488	\$0.0124	0	\$0	\$2,333,488	\$2,333,488	5.50%	\$10,695	\$73,849
* 10	Jun-23	\$2,344,184	\$0.0124	0	\$0	\$2,344,184	\$2,344,184	5.50%	\$10,744	\$84,593
* 11	Jul-23	\$2,354,928	\$0.0124	0	\$0	\$2,354,928	\$2,354,928	5.50%	\$10,793	\$95,387
* 12	Aug-23	\$2,365,721	\$0.0124	0	\$0	\$2,365,721	\$2,365,721	5.50%	\$10,843	\$106,230
* 13	Sep-23	\$2,376,564	\$0.0124	0	\$0	\$2,376,564	\$2,376,564	5.50%	\$10,893	\$117,122
* 14	Oct-23	\$2,387,457	\$0.0124	0	\$0	\$2,387,457	\$2,387,457	5.50%	\$10,943	\$128,065
15	Total			0	\$0				\$128,065	
16		Projected Cumulative Collection			\$0					
17		Total Approved Collection			\$2,270,334					
18		(Over)/Under Collection, excluding interest			\$2,270,334					
19		Cumulative Interest			\$128,065					
20		Total (Over)/Under Collection, including interest			\$2,398,399					

- (a) Prior period Column (e) + Prior period Column (h); 11/1/22 Beginning balance Schedule 5, Page 2, Col. (c), Line 12 + Col. (f), Line 12 + Page 3, Line 3
- (b) Schedule 5, Page 1, Line 6
- (c) Company forecast
- (d) Column (a) * Column (b)
- (e) Column (a) * Column (d)
- (f) [Column (a) + Column (e)] ÷ 2
- (g) Interest rate effective first of the month
- (h) Column (f) x [Column (g) ÷ 12]
- (i) Column (h) + Prior Month Column (i)
- * Projected

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 – October 2023 LDAC
Local Delivery Adjustment Charge (LDAC) - Recovery of Rate Case Expense and Recoupment

<u>Line No.</u>	<u>Description</u> (A)	<u>Total</u> (B)
1	Prior Period Recoupment/Rate Case Expense (Over)/Under Collection, including interest as of October 31, 2022	\$ 72,693
2	Rate Case Expense DG 17-048	\$ (4,836)
3	Rate Case Expense DG 20-105	<u>\$ 848,198</u>
4	Rate Case Expense to Recover as of August 31, 2022	<u>\$ 843,361</u>
5	Projected Recoupment/Rate Case Expense Recovery	<u>\$ 916,054</u>
6	Projected Interest	<u>\$ 21,445</u>
7	Total Projected Recovery, November 1, 2022 - October 31, 2023	<u><u>\$ 937,499</u></u>
8	Forecast Throughput (Therms)	186,338,561
9	RCE Factor (\$/Therm)	\$0.0050

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Recoupment Reconciliation
Reconciliation of Previous Period November 2021 – October 2022**

1	Month	Recoupment Beginning Balance	Recovery Rate	Therm Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Interest	Cumulative Interest	
2		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
3	Nov-21	\$1,331,220	\$0.0074	9,552,224	(\$70,686)	\$1,260,534	\$1,295,877	3.25%	\$3,510	\$3,510	
4	Dec-21	\$1,264,043	\$0.0074	19,373,061	(\$143,361)	\$1,120,683	\$1,192,363	3.25%	\$3,229	\$6,739	
5	Jan-22	\$1,123,912	\$0.0074	21,618,745	(\$159,979)	\$963,933	\$1,043,923	3.25%	\$2,827	\$9,566	
6	Feb-22	\$966,760	\$0.0074	28,515,426	(\$211,014)	\$755,746	\$861,253	3.25%	\$2,333	\$11,899	
7	Mar-22	\$758,079	\$0.0074	25,446,880	(\$188,307)	\$569,772	\$663,925	3.25%	\$1,798	\$13,697	
8	Apr-22	\$571,570	\$0.0074	17,948,292	(\$132,817)	\$438,753	\$505,161	3.50%	\$1,473	\$15,170	
9	May-22	\$440,226	\$0.0074	12,444,255	(\$92,087)	\$348,139	\$394,182	3.50%	\$1,150	\$16,320	
10	Jun-22	\$349,288	\$0.0074	7,178,033	(\$53,117)	\$296,171	\$322,730	4.00%	\$1,076	\$17,396	
11	Jul-22	\$297,247	\$0.0074	5,533,972	(\$40,951)	\$256,295	\$276,771	4.75%	\$1,096	\$18,491	
*	12	Aug-22	\$257,391	\$0.0074	5,725,074	(\$42,366)	\$215,025	\$236,208	5.50%	\$1,083	\$19,574
*	13	Sep-22	\$216,108	\$0.0074	7,237,234	(\$53,556)	\$162,552	\$189,330	5.50%	\$868	\$20,442
*	14	Oct-22	\$163,420	\$0.0074	12,333,426	(\$91,267)	\$72,153	\$117,786	5.50%	\$540	\$20,982
15					(\$1,279,509)				\$20,982		
16		Projected Cumulative Collection			(\$1,279,509)						
17		Total Approved Collection			\$1,331,220						
18		(Over)/Under Collection, excluding interest			\$51,711						
19		Cumulative Interest			\$20,982						
20		Total (Over)/Under Collection, including interest			\$72,693						

(a) October 19, 2021, Updated Filing Bases 126

(b) Approved in Docket No. DG 21-130

(c) Company Data

(d) Column (b) x Column (c.)

(e) Column (a) + Column (d)

(f) [Column (a) + Column (d)] ÷ 2

(g) Prime Rate effective first of each month

(h) [Column (f) x (Column (g) / 12)]

(i) Column (g) + Prior Month Column (f)

* Projected

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Recoupment/Rate Case Expense Reconciliation
Forecasted Recovery November 2022 – October 2023**

1	Month	Beginning Balance	Recovery Rate (\$/Therm)	Therm Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Interest	Cumulative Interest
2		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
* 3	Nov-22	\$916,054	\$0.0047	18,136,869	(\$85,243)	\$830,811	\$873,432	5.50%	\$4,003	\$4,003
* 4	Dec-22	\$834,814	\$0.0047	25,743,913	(\$120,996)	\$713,817	\$774,316	5.50%	\$3,549	\$7,552
* 5	Jan-23	\$717,366	\$0.0047	29,871,794	(\$140,397)	\$576,969	\$647,168	5.50%	\$2,966	\$10,518
* 6	Feb-23	\$579,935	\$0.0047	25,118,132	(\$118,055)	\$461,880	\$520,908	5.50%	\$2,387	\$12,906
* 7	Mar-23	\$464,267	\$0.0047	22,114,523	(\$103,938)	\$360,329	\$412,298	5.50%	\$1,890	\$14,796
* 8	Apr-23	\$362,219	\$0.0047	14,278,524	(\$67,109)	\$295,110	\$328,664	5.50%	\$1,506	\$16,302
* 9	May-23	\$296,616	\$0.0047	10,395,230	(\$48,858)	\$247,759	\$272,187	5.50%	\$1,248	\$17,549
* 10	Jun-23	\$249,006	\$0.0047	6,716,470	(\$31,567)	\$217,439	\$233,222	5.50%	\$1,069	\$18,618
* 11	Jul-23	\$218,508	\$0.0047	6,090,557	(\$28,626)	\$189,882	\$204,195	5.50%	\$936	\$19,554
* 12	Aug-23	\$190,818	\$0.0047	6,296,037	(\$29,591)	\$161,227	\$176,022	5.50%	\$807	\$20,361
* 13	Sep-23	\$162,033	\$0.0047	7,971,933	(\$37,468)	\$124,565	\$143,299	5.50%	\$657	\$21,018
* 14	Oct-23	\$125,222	\$0.0047	13,604,579	(\$63,942)	\$61,281	\$93,251	5.50%	\$427	\$21,445
15	Total			186,338,561	(\$875,791)				\$21,445	
16				Projected Cumulative Collection	(\$875,791)					
17				Total Approved Collection	\$916,054					
18				(Over)/Under Collection, excluding interest	\$40,263					
19				Cumulative Interest	\$21,445					
20				Total (Over)/Under Collection, including interest	\$61,708					

(a) Prior period Column (e) + Prior period Column (h); 11/1/22 Balance: Schedule 6, Page 2, Col. (e), Line 21 + Col (h), Line 21 + Page 1, Line 4

(b) Schedule 6, Page 1, Line 9

(c) Company forecast

(d) Column (b) * Column (c)

(e) Column (a) + Column (d)

(f) [Column (a) + Column (e)] ÷ 2

(g) Interest rate effective first of the month

(h) Column (f) x [Column (g) ÷ 12]

(i) Column (h) + Prior Month Column (i)

* Projected

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Docket No. DG 20-105 Rate Case Expense
To be Recovered November 2022 – October 2023
As of August 31, 2022

Line No	Service Provider	Expense as of	Post Audit Expense	Total Expense	Description of Service
1	Concentric Energy Advisors	\$ 48,381.75	\$ -	\$ 48,381.75	Review of Decoupling Mechanism
	FTI Consulting	385,965.46		\$ 385,965.46	Revenue Requirement, Rate Design, Marginal Cost of Service , Functional Cost of Service, Decoupling Effects on EE, Cost of Capital
2			0		
3	Keegan Werlin	114,463.50	33,943.00	\$ 148,406.50	Legal Services
4	ScottMadden	34,215.00	-	\$ 34,215.00	Testimony Support
5	Management Applications Consulting	33,245.63	37,996.91	\$ 71,242.54	Review Status of Depreciation Reserve
6	Court Reporter	3,053.00	(1,310.00)	\$ 1,743.00	
7	Customer Notice	46,241.00	-	\$ 46,241.00	
8	Legal Notices	466.50	-	\$ 466.50	
9	Printing Expenes	159.60	-	\$ 159.60	Printing Expenses
10					
11	Subtotal	666,191.44	70,629.91	736,821.35	
12					
13					
14	<u>Staff Consultants</u>				
15	Blue Ridge Consulting	62,402.50	2,250.00	64,652.50	Revenue Requirement
16	J. Randall Woolridge	-	33,800.00	33,800.00	Cost of Capital
17					
18	<u>OCA Consultants</u>				
19	Exeter Associates	12,923.70	-	12,923.70	Cost of Service/Rate Design
20					
21	Subtotal PUC/OCA	75,326.20	36,050.00	111,376.20	
22					
23	Grand Total	\$ 741,517.64	\$ 106,679.91	\$ 848,197.55	Total Estimated Amount
24					
25					
26					

Note: Amounts in "Post Audit Expense" column represent costs for which invoices were received after the completion of the Audit.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Residential Gas Assistance Program

	Customer Charge	Block	Total
1 Distribution			
2 R-3 Base Rates	\$ 15.39	\$ 0.5632	
3 R-4 Base Rates at 55% of R-3	\$ 8.47	\$ 0.3098	
4 Program Distribution Subsidy	\$ 6.9260	\$ 0.2534	
5 Normal Winter Therms			621
6 Estimated Winter 2022/2023 Distribution Subsidy	<u>\$ 41.56</u>	<u>\$ 157.32</u>	<u>\$ 198.87</u>
7			
8 Number of Estimated 2022/2023 Participants	6,032	65	6,097 (a)
9 COG	ENNG	Keene	Total
10 R-3 COG Rates	\$ 1.2295	\$ 0.1778	
11 R-4 COG Rates at 55% of R-3	\$ 0.6762	\$ 0.0978	
12 Program COG Subsidy	\$ 0.5533	\$ 0.0800	\$ -
13 Estimated Winter 2022/2023 COG Subsidy (Ln 5 * Ln 14)	<u>\$ 343.44</u>	<u>\$ 49.66</u>	<u>\$ 393.10</u>
14 Winter Distribution Subsidy times Number of Participants (Ln 7 * Ln 9)			\$ 1,212,534
15 Winter COG Subsidy times Number of Participants (Ln 9 * Ln 16)			\$ 2,074,829
16 Prior Year Ending Balance - Gas Assistance Page 2			\$ 483,503
17 Estimated Annual Administrative Costs			-
18 Total Program Costs			<u>\$ 3,770,867</u>
19 Estimated weather normalized firm therms billed for the			
20 Twelve months ended 10/31/22 sales and transportation			<u>186,338,561</u>
21 Total Gas Assistance Program Charge			\$ 0.0202

(a) Estimated number of participants for 2022/2023 is based on the actual number

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2021 through October 2022
Residential Gas Assistance Program Reconciliation
Account 175.6

	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	Total
1 FOR THE MONTH OF:	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	
2 DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	31	
3 Beginning Balance	\$ 318,947	\$ 252,743	\$ 367,814	\$ 472,282	\$ 549,335	\$ 641,439	\$ 773,225	\$ 839,851	\$ 741,214	\$ 675,596	\$ 615,877	\$ 553,678	\$ 318,947
4 Add: Actual Costs	56,232.0	412,301.2	485,497.5	516,893.4	484,054.4	407,554.0	256,657.9	9,968.5	-	-	-	-	2,629,159
5 Less: Collected Revenue	(123,198.4)	(298,085.1)	(382,187.5)	(441,112.0)	(393,591.4)	(277,800.2)	(192,426.4)	(111,199.4)	(68,470.9)	(62,318.6)	(64,477.2)	(72,263.2)	(2,487,130)
6 Add: Administrative and Start Up Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Ending Balance Pre-Interest	\$ 251,980	\$ 366,959	\$ 471,124	\$ 548,063	\$ 639,798	\$ 771,193	\$ 837,457	\$ 738,620	\$ 672,744	\$ 613,277	\$ 551,400	\$ 481,415	\$ 460,975
8 Month's Average Balance	\$ 285,464	\$ 309,851	\$ 419,469	\$ 510,173	\$ 594,567	\$ 706,316	\$ 805,341	\$ 789,235	\$ 706,979	\$ 644,436	\$ 583,638	\$ 517,547	
9 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	4.75%	4.75%	4.75%	
10 Interest Applied	\$ 763	\$ 855	\$ 1,158	\$ 1,272	\$ 1,641	\$ 2,032	\$ 2,394	\$ 2,595	\$ 2,852	\$ 2,600	\$ 2,279	\$ 2,088	22,528
11 Ending Balance	\$ 252,743	\$ 367,814	\$ 472,282	\$ 549,335	\$ 641,439	\$ 773,225	\$ 839,851	\$ 741,214	\$ 675,596	\$ 615,877	\$ 553,678	\$ 483,503	\$ 483,503

Liberty Utilities (Energy/North Natural Gas) Corp d/b/a Liberty
Quarterly Report
Gas Assistance Program (GAP)
2021-22 Discounted 45%

Schedule 7
RGAP
Page 3 of 3

													Summary		
	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Actual/ Projected Total To Date (1)	Original Projection (2)	Variance
Customer Count															
Actual / Projected No. of Customers	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Average		
LIHEAP	4,186	4,333	4,375	4,427	4,563	4,645	4,693	4,580	4,563	4,563	4,563	4,563	4,422	5,320	899
Non-LIHEAP	1,508	1,422	1,413	1,433	1,423	1,452	1,502	1,497	1,423	1,423	1,423	1,423	1,442	743	(699)
Total	(a) 5,694	5,755	5,788	5,860	5,986	6,097	6,195	6,077	5,986	5,986	5,986	5,986	5,863	6,063	200
GAP Recoveries															
Actual / Projected															
Therm Sales	9,552,677	19,373,741	24,840,510	28,516,452	25,446,880	17,948,293	12,446,101	7,178,867	5,533,972	5,725,074	7,237,234	12,333,426	176,133,228	182,829,872	6,696,644
GAP Rate Per Therm	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	\$0.0156	
Total	(e) \$123,946	\$302,230	\$387,512	\$444,857	\$396,971.33	\$279,993.37	\$194,159.18	\$111,990.33	\$86,329.97	\$89,311.15	\$112,900.86	\$192,401	\$2,722,603	\$2,852,146	\$129,543
Adjustment	\$854	-\$1,110	-\$1,390	\$134	-\$88	-\$14	-\$356	-\$36	\$0	\$0	\$0	\$0	-\$2,005	\$0	
Total Adjusted Recoveries (3)	\$124,800	\$301,121	\$386,122	\$444,991	\$396,883	\$279,980	\$193,804	\$111,955	\$86,330	\$89,311	\$112,901	\$192,401	\$2,720,598	\$2,852,146	\$131,548
Program Costs															
Actual / Projected Costs															
Prior Period Ending Balance	(c) 322,341	0	0	0	0	0	0	0	0	0	0	0	322,341	208,239	(114,101)
IT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin.	(b) 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (incl. Reporting Costs)	773	871.67	1,185	1,309	1,699	2,109	2,691	0	0	0	0	0	10,638	0	(10,638)
Fixed Discount	7,364	44,048.77	41,747	41,552	46,657	46,145	34,020	1,290	41,459	41,459	41,459	41,459	428,658	221,076	(207,582)
Variable Discount	15,251	133,633.50	175,701	203,060	204,119	154,189	75,833	3,337	18,920	23,371	49,774	107,896	1,165,085	802,374	(362,711)
COG Discount	35,996	241,168.52	276,420	281,311	243,951	213,535	148,748	5,366	14,533	17,951	38,231	82,875	1,600,085	1,617,433	17,349
Total Monthly Costs (3)	(d) \$59,384.53	\$419,722	\$495,052	\$527,231	\$496,427	\$415,978	\$258,601	\$12,684	\$74,912	\$82,781	\$129,464	\$232,230	\$3,204,466	\$2,640,884	(\$563,582)
Avg Monthly Residential Customer Bill	\$ 129.67	\$ 218.05	\$ 241.99	\$ 288.03	\$ 258.56	\$ 184.91	\$ 79.73	\$ 50.71	\$ 35.58	\$ 33.05	\$ 33.05	\$ 41.88	\$1,595.22	\$3,060.78	\$1,465.56
Avg Monthly Residential Low Income Customer Bill	\$ 57.51	\$ 90.04	\$ 92.71	\$ 105.24	\$ 101.93	\$ 80.26	\$ 75.57	\$ 47.72	\$ 33.84	\$ 31.52	\$ 31.99	\$ 40.81	\$789.13	\$274.01	(\$515.12)
Avg Monthly GAP Customer Discount	\$72.16	\$128.02	\$149.28	\$182.78	\$156.64	\$104.65	\$4.16	\$3.00	\$1.74	\$1.53	\$1.07	\$1.08	\$806.10	\$2,786.77	\$1,980.67
Avg Monthly GAP Customer Discount as a % to Avg Monthly Residential Customer Bill	55.65%	58.71%	61.69%	63.46%	60.58%	56.59%	5.22%	5.91%	4.89%	4.63%	3.23%	2.57%	50.53%	91.05%	
Gross Monthly Revenues	\$9,747,498	\$26,119,602	\$30,570,568	\$31,130,776	\$27,291,640	\$22,365,746	\$15,576,461	\$7,847,069	\$4,997,762	\$6,467,910	\$5,113,368	\$8,930,712	\$196,159,110	\$161,677,049	(\$34,482,061)
Total Costs as a percent of Gross Monthly Revenues	0.61%	1.61%	1.62%	1.69%	1.82%	1.86%	1.66%	0.16%	1.50%	1.28%	2.53%	2.60%	1.63%	1.63%	

(1) This column represents actual data for the months in which such data is available plus projected data for the remaining months in the 12-month program year.
(2) GAP Projection on Bates 135 of the 2021-22 Cost of Gas Filing, DG 21-130.
(3) Ties to the Company's GAP deferral accounts 8840-2-0000-10-1169-1756 & 8843-2-0000-10-1169-1756.

(a) The actual number of customers provided for this report are the number of registered customers that were billed during the month.
(b) Actual administrative costs consists of bill inserts and advertising.
(c) The Prior Year 2020-21 under/(over) ending balance.
(d) The total discount is calculated from the actual Residential Low Income R-4 & R-7 bills for the month plus interest.
(e) The Total GAP recoveries for Nov-21 has an estimated volume split between Peak and Off Peak of 25/75 respectively.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
LDAC 2022-2023 Filing
LDAC Bill Comparisons, Proposed LDAC Rates November 1, 2022 – October 31, 2023 vs. Current LDAC Rates

1 Proposed LDAC Rates November 1, 2022 – October 31, 2023		2 Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)							
3		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr	
4		111	274	376	483	425	270	1,939	
5 Typical Usage (Therms)									
6	Energy Efficiency	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	
7	Energy Efficiency Amount	\$ 4.75	\$ 11.67	\$ 16.01	\$ 20.59	\$ 18.08	\$ 11.50	\$ 82.60	
8	Gas Holder	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	
9	Gas Holder Amount	\$ 0.04	\$ 0.10	\$ 0.14	\$ 0.18	\$ 0.16	\$ 0.10	\$ 0.72	
10	MGP	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	
11	MGP Amount	\$ 0.63	\$ 2.0326	\$ 2.7880	\$ 3.5872	\$ 3.1499	\$ 2.0030	\$ 14.39	
12	Environmental	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	
13	Total Environmental	\$ 0.87	\$ 2.13	\$ 2.93	\$ 3.77	\$ 3.31	\$ 2.10	\$ 15.11	
14	RDAF	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	
15	RDAF amount	\$ 0.33	\$ 0.82	\$ 1.13	\$ 1.45	\$ 1.27	\$ 0.81	\$ 5.62	
16	PTAM	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	
17	PTAM amount	\$ 1.43	\$ 3.53	\$ 4.84	\$ 6.22	\$ 5.46	\$ 3.47	\$ 24.96	
18	RCE	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	
19	RCE Amount	\$ 0.56	\$ 1.37	\$ 1.88	\$ 2.42	\$ 2.12	\$ 1.35	\$ 9.69	
20	GAP	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	
21	GAP Amount	\$ 2.25	\$ 5.53	\$ 7.59	\$ 9.77	\$ 8.57	\$ 5.45	\$ 39.17	
22	LDAC	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	
23	LDAC Amount	\$ 10.19	\$ 25.06	\$ 34.37	\$ 44.22	\$ 38.83	\$ 24.69	\$ 177.35	

24 Current LDAC Rates November 1, 2022 – October 31, 2023		25 Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)							
26		Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	Winter Nov-Apr	
27		111	274	376	483	425	270	1,939	
28 Typical Usage (Therms)									
29	Energy Efficiency	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	
30	Energy Efficiency Amount	\$ 4.74	\$ 11.66	\$ 15.99	\$ 20.57	\$ 18.06	\$ 11.49	\$ 82.50	
31	Gas Holder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	Gas Holder Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	MGP	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	
34	MGP Amount	\$ 1.7218	\$ 4.2323	\$ 5.8051	\$ 7.4690	\$ 6.5866	\$ 4.1705	\$ 29.96	
35	Environmental	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	
36	Total Environmental	\$ 1.72	\$ 4.23	\$ 5.81	\$ 7.47	\$ 6.56	\$ 4.17	\$ 29.96	
37	RDAF	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	
38	RDAF amount	\$ 0.43	\$ 1.07	\$ 1.47	\$ 1.89	\$ 1.66	\$ 1.05	\$ 7.56	
39	PTAM	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	
40	PTAM amount	\$ 1.58	\$ 3.89	\$ 5.34	\$ 6.86	\$ 6.03	\$ 3.83	\$ 27.53	
41	RCE	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	
42	RCE Amount	\$ 0.82	\$ 2.03	\$ 2.78	\$ 3.58	\$ 3.14	\$ 2.00	\$ 14.35	
43	GAP	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	
44	GAP Amount	\$ 1.74	\$ 4.27	\$ 5.86	\$ 7.54	\$ 6.62	\$ 4.21	\$ 30.25	
45	Total LDAC	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	
46	Total LDAC Amount	\$ 11.04	\$ 27.15	\$ 37.24	\$ 47.91	\$ 42.07	\$ 26.75	\$ 192.15	

29		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Summer May-Oct	Total Nov-Oct
30		154	55	24	21	13	44	310	2,249
31	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426
32	\$ 6.56	\$ 2.33	\$ 1.04	\$ 0.87	\$ 0.55	\$ 1.86	\$ 13.21	\$ 95.81	
33	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	
34	\$ 0.06	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.02	\$ 0.12	\$ 0.84	
35	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	
36	\$ 1.1426	\$ 0.4065	\$ 0.1804	\$ 0.1522	\$ 0.0955	\$ 0.3240	\$ 2.30	\$ 16.69	
37	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	\$ 0.0078	
38	\$ 1.20	\$ 0.43	\$ 0.19	\$ 0.16	\$ 0.10	\$ 0.34	\$ 2.42	\$ 17.53	
39	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	\$ 0.0030	
40	\$ 0.46	\$ 0.16	\$ 0.07	\$ 0.06	\$ 0.04	\$ 0.13	\$ 0.93	\$ 6.75	
41	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	\$ 0.0129	
42	\$ 1.98	\$ 0.71	\$ 0.31	\$ 0.26	\$ 0.17	\$ 0.56	\$ 3.99	\$ 28.95	
43	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0050	
44	\$ 0.77	\$ 0.27	\$ 0.12	\$ 0.10	\$ 0.06	\$ 0.22	\$ 1.55	\$ 11.25	
45	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	\$ 0.0202	
46	\$ 3.11	\$ 1.11	\$ 0.49	\$ 0.41	\$ 0.26	\$ 0.88	\$ 6.26	\$ 45.43	
47	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	\$ 0.0915	
48	\$ 14.08	\$ 5.01	\$ 2.22	\$ 1.88	\$ 1.18	\$ 3.99	\$ 28.37	\$ 205.71	

37 LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr
38	\$ 4.74	\$ 11.66	\$ 15.99	\$ 20.57	\$ 18.06	\$ 11.49	\$ 82.50	
39	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
40	\$ (0.85)	\$ (2.10)	\$ (2.88)	\$ (3.70)	\$ (3.25)	\$ (2.07)	\$ (14.85)	
41	-49.6%	-49.6%	-49.6%	-49.6%	-49.6%	-49.6%	-49.6%	
42	\$ (0.10)	\$ (0.25)	\$ (0.34)	\$ (0.44)	\$ (0.38)	\$ (0.24)	\$ (1.75)	
43	-23.1%	-23.1%	-23.1%	-23.1%	-23.1%	-23.1%	-23.1%	
44	\$ (0.15)	\$ (0.36)	\$ (0.50)	\$ (0.64)	\$ (0.56)	\$ (0.36)	\$ (2.58)	
45	-9.4%	-9.4%	-9.4%	-9.4%	-9.4%	-9.4%	-9.4%	
46	\$ (0.27)	\$ (0.66)	\$ (0.90)	\$ (1.16)	\$ (1.02)	\$ (0.65)	\$ (4.65)	
47	-32.4%	-32.4%	-32.4%	-32.4%	-32.4%	-32.4%	-32.4%	
48	\$ 0.51	\$ 1.26	\$ 1.73	\$ 2.22	\$ 1.95	\$ 1.24	\$ 8.92	
49	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	
50	\$ (0.85)	\$ (2.09)	\$ (2.87)	\$ (3.69)	\$ (3.24)	\$ (2.06)	\$ (14.81)	
51	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%	-7.7%	

31		May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Summer May-Oct	Total Nov-Oct
32		154	55	24	21	13	44	310	2,249
33	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426	\$ 0.0426
34	\$ 6.55	\$ 2.33	\$ 1.03	\$ 0.87	\$ 0.55	\$ 1.86	\$ 13.20	\$ 95.70	
35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	
38	\$ 2.3791	\$ 0.8465	\$ 0.3755	\$ 0.3169	\$ 0.1988	\$ 0.6745	\$ 4.79	\$ 34.75	
39	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	\$ 0.0155	
40	\$ 2.38	\$ 0.85	\$ 0.38	\$ 0.32	\$ 0.20	\$ 0.67	\$ 4.79	\$ 34.75	
41	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	\$ 0.0039	
42	\$ 0.60	\$ 0.21	\$ 0.09	\$ 0.08	\$ 0.05	\$ 0.17	\$ 1.21	\$ 8.77	
43	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	
44	\$ 2.19	\$ 0.78	\$ 0.35	\$ 0.29	\$ 0.18	\$ 0.62	\$ 4.40	\$ 31.94	
45	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	\$ 0.0074	
46	\$ 1.14	\$ 0.41	\$ 0.18	\$ 0.15	\$ 0.10	\$ 0.32	\$ 2.29	\$ 16.64	
47	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	\$ 0.0156	
48	\$ 2.40	\$ 0.85	\$ 0.38	\$ 0.32	\$ 0.20	\$ 0.68	\$ 4.84	\$ 35.09	
49	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	\$ 0.0991	
50	\$ 15.26	\$ 5.43	\$ 2.41	\$ 2.03	\$ 1.28	\$ 4.33	\$ 30.73	\$ 222.89	

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
LDAC 2022-2023 Filing
LDAC Bill Comparisons, Proposed LDAC Rates November 1, 2022 – October 31, 2023 vs. Current LDAC Rates

Schedule 8
Page 3 of 4

Table with 8 columns: Nov-22, Dec-22, Jan-23, Feb-23, Mar-23, Apr-23, Winter Nov-Apr. Rows include Typical Usage (Therms), Energy Efficiency, Gas Holder, MGP, Environmental, RDAF, PTAM, RCE, GAP, and LDAC amounts.

Table with 9 columns: May-23, Jun-23, Jul-23, Aug-23, Sep-23, Oct-23, Summer May-Oct, Total Nov-Oct. Rows include Typical Usage (Therms), Energy Efficiency, Gas Holder, MGP, Environmental, RDAF, PTAM, RCE, GAP, and LDAC amounts.

Table with 8 columns: Nov-21, Dec-21, Jan-22, Feb-22, Mar-22, Apr-22, Winter Nov-Apr. Rows include Typical Usage (Therms), Energy Efficiency, Gas Holder, MGP, Environmental, RDAF, PTAM, RCE, GAP, and LDAC amounts.

Table with 9 columns: May-22, Jun-22, Jul-22, Aug-22, Sep-22, Oct-22, Summer May-Oct, Total Nov-Oct. Rows include Typical Usage (Therms), Energy Efficiency, Gas Holder, MGP, Environmental, RDAF, PTAM, RCE, GAP, and LDAC amounts.

Table with 8 columns: Nov-22, Dec-22, Jan-23, Feb-23, Mar-23, Apr-23, Winter Nov-Apr. Rows include Energy Efficiency Amount, Environmental %, RDAF amount, PTAM amount, RCE amount, GAP amount, and Total LDAC Amount.

Table with 9 columns: May-23, Jun-23, Jul-23, Aug-23, Sep-23, Oct-23, Summer May-Oct, Total Nov-Oct. Rows include Energy Efficiency Amount, Environmental %, RDAF amount, PTAM amount, RCE amount, GAP amount, and Total LDAC Amount.

**NHPUC NO. 11 - GAS
LIBERTY UTILITIES**

**Proposed Second Revised Page 99
Superseding First Revised Page 99**

34. ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS
Environmental Surcharge

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		\$341,389
Estimated Ending Balance on October 31, 2022		<u>\$58,228</u>
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		<u>\$0.0074</u> per therm
<u>Gasholder and pond at Gas Street, Concord, NH</u>		
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		<u>\$0.0004</u> per therm
<u>Total Environmental Surcharge</u>		<u>\$0.0078</u>

Issued: October xx, 2022
Effective: November 1, 2022

Issued by: _____
Neil Proudman
Title: President

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

**NHPUC NO. 11 - GAS
LIBERTY UTILITIES**

**Proposed Second Revised Page 100
Superseding First Page 100**

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	<u>\$ 916,054</u>
Projected Interest	<u>\$ 21,445</u>
Total Projected Recovery, November 1, 2022 - October 31, 2023	<u>\$ 937,499</u>
Forecast Throughput (Therms)	186,338,561
RCE Factor (\$/Therm)	\$0.0050

Issued: October xx, 2022
Effective: November 1, 2022

Issued by: _____
Neil Proudman
Title: President

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

NHPUC NO. 11 - GAS
LIBERTY UTILITIES

Proposed Seventh Revised Page 101
Superseding Sixth Revised Page 101
LDAC

36 LOCAL DISTRIBUTION ADJUSTMENT CHARGE CALCULATION

Local Delivery Adjustment Charge Calculation

	<u>Sales</u>		<u>Transportation</u>
	<u>Customers</u>		<u>Customers</u>
<u>Residential Non Heating Rates - R-1</u>			
Energy Efficiency Charge	0.0640		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0640	
Relief Holder and pond at Gas Street, Concord, NH	0.0004		
Manufactured Gas Plants	<u>0.0074</u>		
Environmental Surcharge (ES)		0.0078	
Revenue Decoupling Adjustment Factor (RDAF)		0.0409	
Property Tax Adjustment Mechanism (PTAM)		0.0129	
Rate Case Expense Factor (RCEF)		0.0050	
Gas Assistance Program (GAP)		<u>0.0202</u>	
LDAC		0.1508	per therm
<u>Residential Heating Rates - R-3, R-4, R-6, R-7</u>			
Energy Efficiency Charge	0.0640		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0640	
Relief Holder and pond at Gas Street, Concord, NH	0.0004		
Manufactured Gas Plants	<u>0.0074</u>		
Environmental Surcharge (ES)		0.0078	
Revenue Decoupling Adjustment Factor (RDAF)		0.0409	
Property Tax Adjustment Mechanism (PTAM)		0.0129	
Rate Case Expense Factor (RCEF)		0.0050	
Gas Assistance Program (GAP)		<u>0.0202</u>	
LDAC		0.1508	per therm
<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55</u>			
Energy Efficiency Charge	0.0426		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0426	0.0426
Relief Holder and pond at Gas Street, Concord, NH	0.0004		
Manufactured Gas Plants	<u>0.0074</u>		
Environmental Surcharge (ES)		0.0078	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)		<u>0.0202</u>	<u>0.0202</u>
LDAC		0.0915	0.0915 per therm
<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56</u>			
Energy Efficiency Charge	0.0426		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0426	0.0426
Relief Holder and pond at Gas Street, Concord, NH	0.0004		
Manufactured Gas Plants	<u>0.0074</u>		
Environmental Surcharge (ES)		0.0078	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)		<u>0.0202</u>	<u>0.0202</u>
LDAC		0.0915	0.0915 per therm
<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58</u>			
Energy Efficiency Charge	0.0426		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0426	0.0426
Relief Holder and pond at Gas Street, Concord, NH	0.0004		
Manufactured Gas Plants	<u>0.0074</u>		
Environmental Surcharge (ES)		0.0078	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)		<u>0.0202</u>	<u>0.0202</u>
LDAC		0.0915	0.0915 per therm

Issued: October xx, 2022
Effective: November 1, 2022

Issued by: _____
Neil Proudman
President

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

**NHPUC NO. 11 - GAS
LIBERTY UTILITIES**

**Proposed Second Revised Page 99
Superseding First Revised Page 99**

34. ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS
Environmental Surcharge

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	\$ 341,389	\$341,389
Estimated Ending Balance on October 31, 2022		<u>\$58,228</u>
July 2020 – June 2021 recovery difference between actual and estimate		\$ 139,028
Environmental Subtotal		<u>\$1,382,673</u>
		\$ 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		<u>\$0.0074 per therm</u>
		\$ 0.0455
<u>Gasholder and pond at Gas Street, Concord, NH</u>		
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		<u>\$0.0004 per therm</u>
<u>Total Environmental Surcharge</u>		
		<u>\$0.0078</u>
		\$ 0.0455

Issued: ~~November 12, 2021~~–October xx, 2022
Effective: ~~November 1, 2021~~–November 1, 2022

Issued by: _____
Neil Proudman
Title: 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~~

Issued: ~~November 12, 2021~~–C October xx, 2022
Effective: ~~November 1, 2021~~–Nc November 1, 2022

Issued by: _____
Neil Proudman
Title: 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~~

NHPUC NO. 11 - GAS
LIBERTY UTILITIES

Proposed Second Revised Page 100
Superseding First Page 100

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	<u>\$ 937,499</u>
Forecast Throughput (Therms)	186,338,561
RCE Factor (\$/Therm)	\$0.0050

Rate Case Expense

Prior Period Balance	(\$11,949)
Expenses thru June 30, 2021	<u>\$785,177</u>
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	\$10,820
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 Recovery	<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

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~~

NHPUC NO. 11 - GAS
LIBERTY UTILITIES

Proposed Seventh Revised Page 101
Superseding Sixth Revised Page 101
LDAC

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

Local Delivery Adjustment Charge Calculation

			Sales Customers	Transportation Customers	
Residential Non Heating Rates - R-1					
Energy Efficiency Charge			0.0640		
Demand Side Management Charge			0.0000		
Conservation Charge (CCx)				0.0640	
Relief Holder and pond at Gas Street, Concord, NH	0		0.0004		
Manufactured Gas Plants	<u>0.0155</u>		<u>0.0074</u>		
Environmental Surcharge (ES)		0.0155		0.0078	
Revenue Decoupling Adjustment Factor (RDAF)		0.0452		0.0409	
Property Tax Adjustment Mechanism (PTAM)		0.0142		0.0129	
Rate Case Expense Factor (RCEF)		0.0074		0.0050	
Gas Assistance Program (GAP)		<u>0.0156</u>		<u>0.0202</u>	
LDAC		0.0678		0.1508	per therm
Residential Heating Rates - R-3, R-4, R-6, R-7					
Energy Efficiency Charge			0.0640		
Demand Side Management Charge			0.0000		
Conservation Charge (CCx)				0.0640	
Relief Holder and pond at Gas Street, Concord, NH	0		0.0004		
Manufactured Gas Plants	<u>0.0155</u>		<u>0.0074</u>		
Environmental Surcharge (ES)		0.0155		0.0078	
Revenue Decoupling Adjustment Factor (RDAF)		0.0452		0.0409	
Property Tax Adjustment Mechanism (PTAM)		0.0142		0.0129	
Rate Case Expense Factor (RCEF)		0.0074		0.0050	
Gas Assistance Program (GAP)		<u>0.0156</u>		<u>0.0202</u>	
LDAC		0.0678		0.1508	per therm
Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55					
Energy Efficiency Charge	0.04255		0.0426		
Demand Side Management Charge	0		0.0000		
Conservation Charge (CCx)		0.04255		0.0426	0.0426
Relief Holder and pond at Gas Street, Concord, NH	0		0.0004		
Manufactured Gas Plants	<u>0.01545</u>		<u>0.0074</u>		
Environmental Surcharge (ES)		0.01545		0.0078	0.0078
Revenue Decoupling Adjustment Factor (RDAF)		0.0039		0.0030	0.0030
Property Tax Adjustment Mechanism (PTAM)		0.0142		0.0129	0.0129
Rate Case Expense Factor (RCEF)		0.0074		0.0074	0.0050
Gas Assistance Program (GAP)		<u>0.0156</u>		<u>0.0156</u>	0.0202
LDAC		0.0991		0.0915	0.0991 0.0915 per therm
Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56					
Energy Efficiency Charge	0.04255		0.0426		
Demand Side Management Charge	0		0.0000		
Conservation Charge (CCx)		0.04255		0.0426	0.0426
Relief Holder and pond at Gas Street, Concord, NH	0		0.0004		
Manufactured Gas Plants	<u>0.01545</u>		<u>0.0074</u>		
Environmental Surcharge (ES)		0.01545		0.0078	0.0078
Revenue Decoupling Adjustment Factor (RDAF)		0.0039		0.0030	0.0030
Property Tax Adjustment Mechanism (PTAM)		0.0142		0.0129	0.0129
Rate Case Expense Factor (RCEF)		0.0074		0.0074	0.0050
Gas Assistance Program (GAP)		<u>0.0156</u>		<u>0.0156</u>	0.0202
LDAC		0.0991		0.0915	0.0991 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	0.04255		0.0426		
Demand Side Management Charge	0		0.0000		
Conservation Charge (CCx)		0.04255		0.0426	0.0426
Relief Holder and pond at Gas Street, Concord, NH	0		0.0004		
Manufactured Gas Plants	<u>0.01545</u>		<u>0.0074</u>		
Environmental Surcharge (ES)		0.01545		0.0078	0.0078
Revenue Decoupling Adjustment Factor (RDAF)		0.0039		0.0030	0.0030
Property Tax Adjustment Mechanism (PTAM)		0.0142		0.0129	0.0129
Rate Case Expense Factor (RCEF)		0.0074		0.0074	0.0050
Gas Assistance Program (GAP)		<u>0.0156</u>		<u>0.0156</u>	0.0202
LDAC		0.0991		0.0915	0.0991 0.0915 per therm

Issued: ~~October xx, 2021~~–October xx, 2022
Effective: ~~November 1, 2021~~–November 1, 2022

Issued by: _____
Neil Proudman
President

Issued in compliance with NHPUC Order No. xx.xxx dated xxx xx, 2022, in Docket DG 22-045.
Authorized by House Bill #549 signed February 24, 2022