

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2023 – October 2024 LDAC
Factor Summary (EnergyNorth & Keene Service Area)
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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Factor Summary (EnergyNorth & Keene Service Area)
(\$/Therm)

Line No.	Rate Schedule	Energy Efficiency Charge ¹	Demand Side Management Charge	Conservation Charge (CCx)	Relief Holder and pond at Gas Street, Concord, NH ²	Manufactured Gas Plants	Environmental Surcharge (ES)	Revenue Decoupling Adjustment Factor ² (RDAF)	Property Tax Adjustment Mechanism (PTAM)	Rate Case Expense Factor (RCEF)	Gas Assistance Program (GAP)	Total (LDAC) ³
	(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	\$0.0699	\$0 0000	\$0.0699	\$0.0006	(\$0.0005)	\$0.0001	\$0.1058	\$0 0106	(\$0 0049)	\$0.0106	\$0.1921
2	R-5 Non-Heating (MEP)	\$0.0699	\$0 0000	\$0.0699	\$0.0006	(\$0.0005)	\$0.0001	\$0.1058	\$0 0106	(\$0 0049)	\$0.0106	\$0.1921
3	R-3 Heating	\$0.0699	\$0 0000	\$0.0699	\$0.0006	(\$0.0005)	\$0.0001	\$0.1058	\$0 0106	(\$0 0049)	\$0.0106	\$0.1921
4	R-6 Heating (MEP)	\$0.0699	\$0 0000	\$0.0699	\$0.0006	(\$0.0005)	\$0.0001	\$0.1058	\$0 0106	(\$0 0049)	\$0.0106	\$0.1921
5	R-4 Heating Gas Assistance Program	\$0.0699	\$0 0000	\$0.0699	\$0.0006	(\$0.0005)	\$0.0001	\$0.1058	\$0 0106	(\$0 0049)	\$0.0106	\$0.1921
6	R-7 Heating Gas Assistance Program (MEP)	\$0.0699	\$0 0000	\$0.0699	\$0.0006	(\$0.0005)	\$0.0001	\$0.1058	\$0 0106	(\$0 0049)	\$0.0106	\$0.1921
<u>Commercial/Industrial Sales Customers</u>												
7	G-41 Low Annual/High Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
8	G-44 Low Annual/High Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
9	G-51 Low Annual/Low Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
10	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
11	G-42 Medium Annual/High Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
12	G-45 Medium Annual/High Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
13	G-52 Medium Annual/Low Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
14	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
15	G-43 High Annual/High Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
16	G-46 High Annual/High Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
17	G-53 High Annual/Load Factor < 90%	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
18	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
19	G-54 High Annual/Load Factor > 90%	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
20	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
<u>Commercial/Industrial Transportation Customers</u>												
21	G-41 Low Annual/High Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
22	G-44 Low Annual/High Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
23	G-51 Low Annual/Low Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
24	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
25	G-42 Medium Annual/High Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
26	G-45 Medium Annual/High Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
27	G-52 Medium Annual/Low Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
28	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
29	G-43 High Annual/High Winter Use	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
30	G-46 High Annual/High Winter Use (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
31	G-53 High Annual/Load Factor < 90%	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
32	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
33	G-54 High Annual/Load Factor > 90%	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810
34	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0466	\$0 0000	\$0.0466	\$0.0006	(\$0.0005)	\$0.0001	\$0.0180	\$0 0106	(\$0 0049)	\$0.0106	\$0.0810

Reference:

1- The Energy Efficiency Charges for both Residential and Commercial/Industrial customers will be amended on January 1, 2025 pursuant to HB 549.

2- Per Order No. 26,692, 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.

3- CCx, RDAF, ES, RCE, and GAP applies to all therms and all customers, including Managed Expansion Program Customers, are at the same rate per therm as the corresponding non-Managed Expansion Program Customers.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
February 1, 2024 - January 31, 2025 LDAC
Energy Efficiency Charge

<u>Line No.</u>	<u>Description</u> (A)	<u>Residential</u> (B)	Commercial & <u>Industrial</u> (C)	<u>Reference</u> (D)
<u>2023 and 2024 EEC Rates (as set by Statute in HB549)</u>				
1	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/23 - 12/31/23	\$0.0667	\$0.0444	HB549
2	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/24 - 12/31/24	\$0.0699	\$0.0466	HB549
3	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/25 - 12/31/26	TBD	TBD	HB549

Reference:
 House Bill # 549 was signed by Governor Sununu on February 24, 2022.

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Environmental Surcharge**

Manufactured Gas Plants

1	Required Annual Environmental Increase for 2022-2023	\$500,070
2	Estimated Ending Balance on January 31, 2024	<u>-\$589,477</u>
3	Annual Net Increase to Rates	-\$89,406
4	Estimated weather normalized firm therms billed for the	
5	twelve months ended 1/31/2025 - sales and transportation	<u>185,717,888</u> therms
6	MGP Surcharge per therm	-\$0.0005 per therm

Gasholder and pond at Gas Street, Concord, NH

7	Required Annual Environmental Increase for 2022-2023	\$35,011
8	Outstanding Uncollected Annual Environmental Increase from 2021-2022	<u>\$69,514</u>
9	Net Increase to Rates	\$104,525
10	Estimated weather normalized firm therms billed for the	
11	twelve months ended 1/31/2025 - sales and transportation	<u>185,717,888</u> therms
12	Gasholder and pond at Gas Street, Concord, NH Surcharge per therm	\$0.0006 per therm
13	Total Environmental Surcharge	<u>\$0.0001 per therm</u>

Reference:

Line No. 1 - Schedule 3.3, Line 36, Column GO

Line No. 2 - Schedule 3, page 2, Line 5, Column L

Line No. 3 - Line 1 + Line 2

Line No. 4 & 5 - Company Forecast

Line No. 6 - Line 3 divided by Line 4 & 5

Line No. 7 - Schedule 3.2, page 8, Column Total

Line No. 8 - Schedule 3.2, page 8, Column Total- 2022 expenses that were on hold per Order No. 26,692 in Docket No. DG 22-045

Line No. 9 - Line 7 + Line 8

Line No. 10 & 11 - Company Forecast

Line No. 12 - Line 7 / Line 8 & 9

Line No. 13 - Line 6 + Line 12

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2022 - January 2024
Environmental Collections Reconciliation

	(Actual) (a)	(Actual) (b)	(Actual) (c)	(Actual) (d)	(Actual) (e)	(Actual) (f)	(Actual) (g)	(Actual) (h)	(Actual) (i)	(Actual) (j)	(Estimate) (k)	(Estimate) (l)	(Estimate) (m)	(Estimate) (n)	(Estimate) (o)
1 FOR THE MONTH OF: 2 DAYS IN MONTH	Nov-22 30	Dec-22 31	Jan-23 31	Feb-23 28	Mar-23 31	Apr-23 30	May-23 31	Jun-23 30	Jul-23 31	Aug-23 31	Sep-23 30	Oct-23 31	Nov-23 32	Dec-23 33	Jan-24 34
3 Beginning Balance*	\$ 1,244,084	\$ 1,132,580	\$ 990,689	\$ 753,485	\$ 578,313	\$ 391,666	\$ 254,746	\$ 172,935	\$ 119,159	\$ 81,221	\$ 39,951	\$ (36,587)	\$ (98,878)	\$ (210,381)	\$ (352,272)
4 Less: Collected Revenue	(111,503)	(141,891)	(237,204)	(175,172)	(186,646)	(136,921)	(81,811)	(53,775)	(37,938)	(41,270)	(76,538)	(62,291)	(111,503)	(141,891)	(237,204)
5 Ending Balance	\$ 1,132,580	\$ 990,689	\$ 753,485	\$ 578,313	\$ 391,666	\$ 254,746	\$ 172,935	\$ 119,159	\$ 81,221	\$ 39,951	\$ (36,587)	\$ (98,878)	\$ (210,381)	\$ (352,272)	\$ (589,477)

Prior Recovery Period (November 2022-October 2023) Updated with Actual Collections

	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)
6 FOR THE MONTH OF: 7 DAYS IN MONTH	Nov-21 30	Dec-21 31	Jan-22 31	Feb-22 28	Mar-22 31	Apr-22 30	May-22 31	Jun-22 30	Jul-22 31	Aug-22 31	Sep-22 30	Oct-22 31
8 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	\$ 470,864	\$ 399,857	\$ 323,319
9 Less: Collected Revenue	(177,098)	(301,575)	(386,693)	(441,789)	(394,508)	(278,213)	(193,253)	(111,316)	(77,975)	(71,006)	(76,538)	(62,291)
10 Ending Balance	\$ 2,656,186	\$ 2,354,611	\$ 1,967,918	\$ 1,526,129	\$ 1,131,620	\$ 853,408	\$ 660,155	\$ 548,839	\$ 470,864	\$ 399,857	\$ 323,319	\$ 261,028

*Beginning Balance for November, 2022 is equal to the October, 2022 ending plus the previously approved recovery amount of \$983,055.80

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 2023 Summary By Site

REDACTED
 Schedule 3.2
 MGP Sites
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			1101	1102	1105	1106	1107		1108	1109	
LINE NO.	SITE	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	100 % RECOVERABLE EXPENSES	INSURANCE & THIRD PARTY EXPENSES	INSURANCE & THIRD PARTY RECOVERIES	TOTAL
1	Concord Pond	DEF056	\$ -	\$ 50,164.62	\$ -	\$ -	\$ 6,066.84	\$ 56,231.46			\$ 47,459.39
2	Concord MGP (excludes Relief Holder)	DEF077	\$ -	\$ 51,388.19	\$ -	\$ -	\$ 11,157.95	\$ 62,546.14			\$ (27,027.99)
3	Concord MGP (Relief Holder)*	DEF077	\$ 246.00	\$ 82,833.73	\$ -	\$ -	\$ -	\$ 83,079.73			\$ 245,079.73
4	Laconia/Liberty Hill	DEF086	\$ -	\$ 26,751.89	\$ -	\$ -	\$ 3,163.00	\$ 29,914.89			\$ 29,914.89
5	Manchester MGP	DEF057	\$ -	\$ 102,819.77	\$ -	\$ -	\$ 13,046.30	\$ 115,866.07			\$ 40,976.47
6	Nashua MGP	DEF054	\$ -	\$ 544,029.21	\$ -	\$ -	\$ 144,734.02	\$ 688,763.23			\$ 310,768.13
7	General Expenses	DEF064	\$ -	\$ -	\$ -	\$ -	\$ 7,177.18	\$ 7,177.18			\$ 7,177.18
8											\$ -
9	Total Pool Activity		\$ 246.00	\$ 857,987.41	\$ -	\$ -	\$ 185,345.29	\$ 1,043,578.70	\$ 162,000.00	\$ (551,230.90)	\$ 654,347.80
10	Total Pool Activity Excluding Relief Holder		\$ -	\$ 775,153.68	\$ -	\$ -	\$ 185,345.29	\$ 960,498.97	\$ -	\$ (551,230.90)	\$ 409,268.07

LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED 7/2022 - 6/2023
1	CLEAN HARBORS	1004216091					\$ 3,105.87	\$ 3,105.87			\$ 3,105.87
2	ESMI OF NH	438898					\$ 6,813.21	\$ 6,813.21			\$ 6,813.21
3	LEIGHTON A. WHITE INC.	23203					\$ 50,350.34	\$ 50,350.34			\$ 50,350.34
4	ESMI OF NH	439641					\$ 1,588.68	\$ 1,588.68			\$ 1,588.68
5	GZA GEOENVIRONMENTAL INC	0839563		\$ 240,706.69				\$ 240,706.69			\$ 240,706.69
6	NH DEPT OF ENVIRONMENTAL SERVICES	199810022 072922					\$ 189.63	\$ 189.63			\$ 189.63
7	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14221		\$ 7,053.27				\$ 7,053.27			\$ 7,053.27
8	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14246		\$ 3,700.00				\$ 3,700.00			\$ 3,700.00
9	LEIGHTON A. WHITE INC.	23444					\$ 30,275.45	\$ 30,275.45			\$ 30,275.45
10	GZA GEOENVIRONMENTAL INC	0840377		\$ 97,416.23				\$ 97,416.23			\$ 97,416.23
11	ESMI OF NH	442451					\$ 752.00	\$ 752.00			\$ 752.00
12	ESMI OF NH	444343					\$ 947.97	\$ 947.97			\$ 947.97
13	ESMI OF NH	442058					\$ 1,491.17	\$ 1,491.17			\$ 1,491.17
14	ESMI OF NH	442093					\$ 1,423.62	\$ 1,423.62			\$ 1,423.62
15	ESMI OF NH	443228					\$ 2,732.60	\$ 2,732.60			\$ 2,732.60
17	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14276		\$ 3,296.94				\$ 3,296.94			\$ 3,296.94
18	GZA GEOENVIRONMENTAL INC	0842535		\$ 97,593.23				\$ 97,593.23			\$ 97,593.23
19	ESMI OF NH	447264					\$ 4,764.12	\$ 4,764.12			\$ 4,764.12
20	ESMI OF NH	447630					\$ 3,230.61	\$ 3,230.61			\$ 3,230.61
21	ESMI OF NH	447298					\$ 3,209.20	\$ 3,209.20			\$ 3,209.20
22	ESMI OF NH	447415					\$ 2,340.19	\$ 2,340.19			\$ 2,340.19
23	ESMI OF NH	445105					\$ 1,961.58	\$ 1,961.58			\$ 1,961.58
24	LEIGHTON A. WHITE INC.	23660					\$ 11,875.00	\$ 11,875.00			\$ 11,875.00
25	CLEAN HARBORS	1004296997					\$ 1,373.12	\$ 1,373.12			\$ 1,373.12
26	BALANCE PROFESSIONAL INC	1070399					\$ 252.14	\$ 252.14			\$ 252.14
27	BALANCE PROFESSIONAL INC	1070458					\$ 112.06	\$ 112.06			\$ 112.06
28	CLEAN HARBORS	1004148867					\$ 553.00	\$ 553.00			\$ 553.00
29	GZA GEOENVIRONMENTAL INC	843498		\$ 6,292.50				\$ 6,292.50			\$ 6,292.50
30	LEIGHTON A. WHITE INC.	23936					\$ 4,860.00	\$ 4,860.00			\$ 4,860.00
31	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14309		\$ 1,985.00				\$ 1,985.00			\$ 1,985.00
32	NH DEPT OF ENVIRONMENTAL SERVICES	Q2 INVOICE					\$ 237.04	\$ 237.04			\$ 237.04
33	LEIGHTON A. WHITE INC.	24206					\$ 7,305.00	\$ 7,305.00			\$ 7,305.00
34	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14337		\$ 1,825.45				\$ 1,825.45			\$ 1,825.45
35	GZA GEOENVIRONMENTAL INC	845514		\$ 8,706.63				\$ 8,706.63			\$ 8,706.63
36	BALANCE PROFESSIONAL INC	1071715					\$ 168.09	\$ 168.09			\$ 168.09
37	GZA GEOENVIRONMENTAL INC	846923		\$ 17,943.85				\$ 17,943.85			\$ 17,943.85

LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
38	BALANCE PROFESSIONAL INC	1071840					\$ 252.14	\$ 252.14			\$ 252.14
40	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14394		\$ 7,909.42				\$ 7,909.42			\$ 7,909.42
41	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14417		\$ 7,737.50				\$ 7,737.50			\$ 7,737.50
42	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14440		\$ 2,934.07				\$ 2,934.07			\$ 2,934.07
43	CLEAN HARBORS	1004527930					\$ 2,231.98	\$ 2,231.98			\$ 2,231.98
45	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14465		\$ 5,917.85				\$ 5,917.85			\$ 5,917.85
46	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14384A		\$ 2,835.52				\$ 2,835.52			\$ 2,835.52
47	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14510		\$ 9,587.96				\$ 9,587.96			\$ 9,587.96
48	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14501		\$ 20,587.10				\$ 20,587.10			\$ 20,587.10
50								\$ -			\$ -
51	Environmental Staff Time						\$ 338.21	\$ 338.21			\$ 338.21
52	Total Pool Activity		\$ -	\$ 544,029.21	\$ -	\$ -	\$ 144,734.02	\$ 688,763.23	\$ -	\$ (377,995.10)	\$ 310,768.13

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 7/2022 - 6/2023
1	GEI CONSULTANTS, INC.	3112571		\$ 1,454.23				\$ 1,454.23			\$ 1,454.23
2	ANCHOR QEA LLC	10543		\$ 1,116.50				\$ 1,116.50			\$ 1,116.50
4	GEI CONSULTANTS, INC.	3115573		\$ 1,720.44				\$ 1,720.44			\$ 1,720.44
5	GEI CONSULTANTS, INC.	3116410		\$ 2,573.50				\$ 2,573.50			\$ 2,573.50
6	BALANCE PROFESSIONAL	1070908					\$ 168.09	\$ 168.09			\$ 168.09
7	BALANCE PROFESSIONAL INC	1071931				\$ 336.18	\$ 336.18	\$ 336.18			\$ 336.18
8	ANCHOR QEA LLC	11851		\$ 1,881.50				\$ 1,881.50			\$ 1,881.50
9	GEI CONSULTANTS, INC.	3117923		\$ 4,584.80				\$ 4,584.80			\$ 4,584.80
10	NH DEPT OF ENV RONMENTAL SERVICES	Q2 Invoice					\$ 816.46	\$ 816.46			\$ 816.46
11	GEI CONSULTANTS, INC.	3119818		\$ 3,772.80				\$ 3,772.80			\$ 3,772.80
12	ANCHOR QEA LLC	12967		\$ 3,766.50				\$ 3,766.50			\$ 3,766.50
13	GEI CONSULTANTS, INC.	3121614		\$ 1,251.52				\$ 1,251.52			\$ 1,251.52
14	ANCHOR QEA LLC	13703		\$ 3,143.34				\$ 3,143.34			\$ 3,143.34
15	GEI CONSULTANTS, INC.	3123388		\$ 3,636.29				\$ 3,636.29			\$ 3,636.29
16	ANCHOR QEA LLC	14445		\$ 1,948.25				\$ 1,948.25			\$ 1,948.25
17	GEI CONSULTANTS, INC.	3125671		\$ 2,331.18				\$ 2,331.18			\$ 2,331.18
18	ANCHOR QEA LLC	14842		\$ 929.75				\$ 929.75			\$ 929.75
19	GEI CONSULTANTS, INC.	3126800		\$ 1,463.89				\$ 1,463.89			\$ 1,463.89
20	NH DEPT OF ENV RONMENTAL SERVICES	Q3, 2022 NVOICE					\$ 110.13	\$ 110.13			\$ 110.13
21	CITY OF CONCORD, NH	23002877					\$ 2,040.00	\$ 2,040.00			\$ 2,040.00
23	GEI CONSULTANTS, INC.	3128693		\$ 917.01				\$ 917.01			\$ 917.01
24	GEI CONSULTANTS, INC.	3130668		\$ 912.76				\$ 912.76			\$ 912.76
25	ANCHOR QEA LLC	16912		\$ 8,352.25				\$ 8,352.25			\$ 8,352.25
26	GEI CONSULTANTS, INC.	3132452		\$ 4,408.11				\$ 4,408.11			\$ 4,408.11
27	NH DEPT OF ENV RONMENTAL SERVICES	2022 Q4 Invoice					\$ 2,202.68	\$ 2,202.68			\$ 2,202.68
29								\$ -			\$ -
30	Environmental Staff Time						\$ 393.30	\$ 393.30			\$ 393.30
31	Total Pool Activity		\$ -	\$ 50,164.62	\$ -	\$ -	\$ 6,066.84	\$ 56,231.46	\$ -	\$ (8,772.07)	\$ 47,459.39

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 Manchester - Remediation- Project DEF057

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 Schedule 3.2
 MGP Sites
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1101 1102 1105 1106 1107 1108 1109

LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED 7/2022 - 6/2023
1	NH DEPT OF ENVIRONMENTAL SERVICES	200003011 072922					\$ 353.30	\$ 353.30			\$ 353.30
2	GZA GEOENVIRONMENTAL INC	0831255		\$ 10,950.96				\$ 10,950.96			\$ 10,950.96
3	GZA GEOENVIRONMENTAL INC	0840538		\$ 30,364.96				\$ 30,364.96			\$ 30,364.96
5	BALANCE PROFESSIONAL NC	1070458					\$ 392.21	\$ 392.21			\$ 392.21
6	BALANCE PROFESSIONAL NC	1070908					\$ 112.06	\$ 112.06			\$ 112.06
7	BALANCE PROFESSIONAL NC	1071380					\$ 168.09	\$ 168.09			\$ 168.09
8	CLEAN HARBORS	1004331723					\$ 3,070.94	\$ 3,070.94			\$ 3,070.94
7	GZA GEOENVIRONMENTAL INC	0843216		\$ 8,106.85				\$ 8,106.85			\$ 8,106.85
8	BALANCE PROFESSIONAL NC	1071125					\$ 56.03	\$ 56.03			\$ 56.03
9	CLEAN HARBORS	1004330973					\$ 263.29	\$ 263.29			\$ 263.29
10	BALANCE PROFESSIONAL NC	1070996					\$ 56.03	\$ 56.03			\$ 56.03
11	CLEAN HARBORS	1004356041					\$ 393.24	\$ 393.24			\$ 393.24
12	ESMI OF NH	452127					\$ 406.95	\$ 406.95			\$ 406.95
14	BALANCE PROFESSIONAL INC	1071840					\$ 84.05	\$ 84.05			\$ 84.05
15	NH DEPT OF ENVIRONMENTAL SERVICES	Q2 INVOICE					\$ 62.35	\$ 62.35			\$ 62.35
17	GZA GEOENVIRONMENTAL INC	0829519		\$ 21,715.47				\$ 21,715.47			\$ 21,715.47
18	GZA GEOENVIRONMENTAL INC	0848319		\$ 6,154.19				\$ 6,154.19			\$ 6,154.19
19	CLEAN HARBORS	1004458755					\$ 7,442.46	\$ 7,442.46			\$ 7,442.46
20	BALANCE PROFESSIONAL INC	1072130					\$ 84.05	\$ 84.05			\$ 84.05
23	GZA	858856		\$ 20,403.18				\$ 20,403.18			\$ 20,403.18
24	GZA	849998		\$ 5,124.16				\$ 5,124.16			\$ 5,124.16
28							\$ 101.25	\$ -			\$ -
29	Environmental Staff Time						\$ 101.25	\$ 101.25			\$ 101.25
30	Total Pool Activity		\$ -	\$ 102,819.77	\$ -	\$ -	\$ 13,046.30	\$ 115,866.07	\$ -	\$ (74,889.60)	\$ 40,976.47

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 General Expenses- Project DEF064

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 7/2022 - 6/2023
1	BALANCE PROFESSIONAL NC	1070281					\$ 168.09	\$ 168.09			\$ 168.09
2	BALANCE PROFESSIONAL NC	1070399					\$ 560.30	\$ 560.30			\$ 560.30
3	BALANCE PROFESSIONAL NC	1070458					\$ 224.12	\$ 224.12			\$ 224.12
4	BALANCE PROFESSIONAL NC	1070908					\$ 224.12	\$ 224.12			\$ 224.12
5	BALANCE PROFESSIONAL NC	1071380					\$ 1,176.63	\$ 1,176.63			\$ 1,176.63
6	BALANCE PROFESSIONAL NC	1071506					\$ 112.06	\$ 112.06			\$ 112.06
7	BALANCE PROFESSIONAL NC	1071233					\$ 280.15	\$ 280.15			\$ 280.15
8	BALANCE PROFESSIONAL NC	1071125					\$ 1,624.87	\$ 1,624.87			\$ 1,624.87
9							\$ -	\$ -			\$ -
10	Environmental Staff Time						\$ 2,806.84	\$ 2,806.84			\$ 2,806.84
11	Total Pool Activity		\$ -	\$ -	\$ -	\$ -	\$ 7,177.18	\$ 7,177.18	\$ -	\$ -	\$ 7,177.18

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 Concord MGP- Remediation - PROJECT DEF077

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 MGP Sites
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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 7/2022 - 6/2023
1	CITY OF CONCORD	25614					\$ 10.20	\$ 10.20			\$ 10.20
2	CITY OF CONCORD	38046					\$ 10.20	\$ 10.20			\$ 10.20
3	GZA GEOENVIRONMENTAL INC	0831256		\$ 8,724.38				\$ 8,724.38			\$ 8,724.38
4	GZA GEOENVIRONMENTAL INC	0840511		\$ 7,387.59				\$ 7,387.59			\$ 7,387.59
6	CITY OF CONCORD	50514					\$ 10.20	\$ 10.20			\$ 10.20
7	JOE GAUCI LANDSCAPING LLC	CI-1347					\$ 380.00	\$ 380.00			\$ 380.00
8	JOE GAUCI LANDSCAPING LLC	CI-1551					\$ 536.00	\$ 536.00			\$ 536.00
9	JOE GAUCI LANDSCAPING LLC	CI-1779					\$ 440.00	\$ 440.00			\$ 440.00
10	JOE GAUCI LANDSCAPING LLC	CI-1982					\$ 193.00	\$ 193.00			\$ 193.00
11	GZA GEOENVIRONMENTAL INC	842414		\$ 1,221.75				\$ 1,221.75			\$ 1,221.75
12	JOE GAUCI LANDSCAPING LLC	CI-2174					\$ 475.00	\$ 475.00			\$ 475.00
13	BALANCE PROFESSIONAL INC	1070996					\$ 112.06	\$ 112.06			\$ 112.06
14	BALANCE PROFESSIONAL INC	1071233					\$ 560.30	\$ 560.30			\$ 560.30
15	BALANCE PROFESSIONAL INC	1071313					\$ 896.48	\$ 896.48			\$ 896.48
16	NH DEPT OF ENV RONMENTAL SERVICES	Q2 INVOICE					\$ 925.32	\$ 925.32			\$ 925.32
17	CITY OF CONCORD	75474					\$ 10.33	\$ 10.33			\$ 10.33
18	JOE GAUCI LANDSCAPING LLC	CI-2370					\$ 1,386.00	\$ 1,386.00			\$ 1,386.00
19	CITY OF CONCORD	87982					\$ 10.33	\$ 10.33			\$ 10.33
20	JOE GAUCI LANDSCAPING LLC	CI-2536					\$ 231.00	\$ 231.00			\$ 231.00
21	GZA GEOENVIRONMENTAL INC	848450		\$ 16,858.98				\$ 16,858.98			\$ 16,858.98
22	CLEAN HARBORS	1004458821					\$ 4,161.86	\$ 4,161.86			\$ 4,161.86
24	CITY OF CONCORD	100449					\$ 10.33	\$ 10.33			\$ 10.33
25	CITY OF CONCORD	112934					\$ 10.49	\$ 10.49			\$ 10.49
26	NH DEPT OF ENV RONMENTAL SERVICES	Q3 INVOICE					\$ 165.20	\$ 165.20			\$ 165.20
27	CITY OF CONCORD	125420					\$ 10.81	\$ 10.81			\$ 10.81
29	GZA GEOENVIRONMENTAL INC	0858790		\$ 16,729.74				\$ 16,729.74			\$ 16,729.74
30	GZA GEOENVIRONMENTAL INC	0849994		\$ 465.75				\$ 465.75			\$ 465.75
31	CITY OF CONCORD	137911					\$ 10.81	\$ 10.81			\$ 10.81
32	CITY OF CONCORD	150399					\$ 10.49	\$ 10.49			\$ 10.49
33	NH DEPT OF ENV RONMENTAL SERVICES	2022 Q4 Invoice					\$ 330.40	\$ 330.40			\$ 330.40
34	CITY OF CONCORD	162900					\$ 10.48	\$ 10.48			\$ 10.48
36								\$ -			\$ -
37	Environmental Staff Time						\$ 250.66	\$ 250.66			\$ 250.66
38	Total Pool Activity		\$ -	\$ 51,388.19	\$ -	\$ -	\$ 11,157.95	\$ 62,546.14	\$ -	\$ (89,574.13)	\$ (27,027.99)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 Concord Gas Holder- Project DEF077- 2022-2023 Spending

2022-2023 Spending			1101	1102	1105	1106	1107		1108	1109	
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED 7/2022 - 6/2023
1	HISTORIC PRESERVATION REDEVELOPMENT, LLC	APP# 4						\$ -	\$ 162,000.00		\$ 162,000.00
2	ORR & RENO, P.A.	137471	\$ 246.00					\$ 246.00			\$ 246.00
3	GZA GEOENV RONMENTAL NC	0840510		\$ 35,732.20				\$ 35,732.20			\$ 35,732.20
4	GZA GEOENV RONMENTAL NC	842344		\$ 19,909.35				\$ 19,909.35			\$ 19,909.35
5	GZA GEOENV RONMENTAL NC	848320		\$ 18,169.62				\$ 18,169.62			\$ 18,169.62
6	GZA GEOENV RONMENTAL NC	0849999		\$ 3,471.86				\$ 3,471.86			\$ 3,471.86
7	GZA GEOENV RONMENTAL NC	0858858		\$ 5,550.70				\$ 5,550.70			\$ 5,550.70
8	Total Pool Activity		\$ 246.00	\$ 82,833.73	\$ -	\$ -	\$ -	\$ 83,079.73	\$ 162,000.00	\$ -	\$ 245,079.73

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 Concord Gas Holder- Project DEF077- 2021-2022 Spending

2021-2022 Spending			1101	1102	1105	1106	1107		1108	1109	
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	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						\$ -	\$ 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						\$ -	\$ 33,750.00		\$ 33,750.00
20	HISTORIC PRESERVATION REDEVELOPMENT, LLC	APP# 3						\$ -	\$ 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	\$ -	\$ -	\$ 36.26	\$ 194,580.63	\$ 292,015.00	\$ -	\$ 486,595.63

LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDICATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUB-TOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSES	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED 7/2022 - 6/2023
1	MULLER'S LAWN & LANDSCAPING, LLC	5910					\$ 800.00	\$ 800.00			\$ 800.00
2	BLUE CHIP FILMS LLC	01777					\$ 1,255.00	\$ 1,255.00			\$ 1,255.00
3	MULLER'S LAWN & LANDSCAPING, LLC	5951					\$ 800.00	\$ 800.00			\$ 800.00
4	GEI CONSULTANTS, NC.	3117922		\$ 14,710.25				\$ 14,710.25			\$ 14,710.25
5	CLEAN HARBORS	1004362055					\$ 308.00	\$ 308.00			\$ 308.00
6	GEI CONSULTANTS, NC.	3119817		\$ 7,654.84				\$ 7,654.84			\$ 7,654.84
7	GEI CONSULTANTS, NC.	3121613		\$ 1,202.96				\$ 1,202.96			\$ 1,202.96
8	GEI CONSULTANTS, NC.	3123385		\$ 2,002.40				\$ 2,002.40			\$ 2,002.40
9	GEI CONSULTANTS, NC.	3128689		\$ 1,181.44				\$ 1,181.44			\$ 1,181.44
10								\$ -			\$ -
11	Environmental Staff Time						\$ -	\$ -			\$ -
12	Total Pool Activity		\$ -	\$ 26,751.89	\$ -	\$ -	\$ 3,163.00	\$ 29,914.89			\$ 29,914.89

Liberty Utilities (Energy/North Natural Gas) Corp d/b/a Liberty
 Environmental Remediation MGPs

Concord Pond		DEFERR																	Subtotal	
(thru - 9/07)		(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)			
pool #1 - 88	pool #9	pool #10	pool #11	pool #12	pool #13	pool #14	pool #15	pool #16	pool #17	pool #18	pool #19	pool #20	pool #21	pool #22	pool #23	pool #23				
1	1 Remediation costs (i.o. 500061)	5,883,850	95,37	128,187	1 3,000	2 9,160	86, 12	78,387	0,31	89,626	3,20	102,196	138,701	87,282	187,358	362,700	381,08	56,231	8,153,063	
2	2 Remediation costs (i.o. 500005)																			
3	3 A Subtotal - remediation costs	5,883,850	95,37	128,187	1 3,000	2 9,160	86, 12	78,387	0,31	89,626	3,20	102,196	138,701	87,282	187,358	362,700	381,08	56,231	8,153,063	
4	4 Cash recoveries (i.o. 500061)	-2,075,70	0	-12,608	-6,06	-32, 17	-5,173	-19,318	-7,990	-11,392	-8,61	-1 ,0 7	-11,3 5	-1 ,998	-1 ,59	- 9,657	-78,552	-8,772	-2,371,2 3	
5	5 Cash recoveries (i.o. 500004)	5,985																	5,985	
6	6 Recovery costs (i.o. 50000)	623,78																	623,78	
7	7 Transfer Credit from Gas Restructuring																			
8	8 B Subtotal - net recoveries	-1,897,905	0	-12,608	-6,06	-32, 17	-5,173	-19,318	-7,990	-11,392	-8,61	-1 ,0 7	-11,3 5	-1 ,998	-1 ,59	- 9,657	-78,552	-8,772	-2,193,	
9	9 A-B Total net expenses to recover	3,985,9	95,37	115,579	136,936	216,7 3	81,238	59,069	32,32	78,235	3 ,590	88,1 8	127,356	72,283	172,76	313,0 3	302,532	7, 59	5,959 619	
10	10 Surcharge revenue:																			
11	11 Act June 1998 - October 1998	-5, 889																	-5, 889	
12	12 Act November 1998 - October 1999	-536,1 3																	-536,1 3	
13	13 Act November 1999 - October 2000	-750,871																	-750,871	
14	14 Act November 2000 - October 2001	-6 0,539																	-6 0,539	
15	15 Act November 2001 - October 2002	-625,11																	-625,11	
16	16 Act November 2002 - October 2003	-607,87																	-607,87	
17	17 Act November 2003 - October 200	-305,907																	-305,907	
18	18 Act November 200 - October 2005	-85,078																	-85,078	
19	19 Act November 2005- October 2006	-13,750																	-13,750	
20	20 Act November 2006- October 2007	-1 ,091																	-1 ,091	
21	21 Act November 2007- October 2008	0																	0	
22	22 Act November 2010- October 2013	0				-5,002	-5,002												-10,003	
23	23 Act November 2013- October 201	0				-12,7 9	-12,7 9												-25, 97	
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0				- , 23													- , 23	
25	25 Act Nov 2010-Oct 2011 Base Rate Rev	0				-32,310													-32,310	
26	26 Act Nov 2011-Oct 2012 Base Rate Rev	0				-28, 8													-28, 8	
27	27 Act Nov 2012-Oct 2013 Base Rate Rev	0				-2,1 3	-2,1 3												- , 286	
28	28 Act Nov 2013-Oct 201 Base Rate Rev	0				0													0	
29	29 Act Nov 201 -Oct 2015 Base Rate Rev	0																	0	
30	30 AES collections	-69,391	-12,620	-12,90	-13,1 5	-13,221	-13,738	-13,725	-13,9 8	-1 ,173	-1 , 05	-1 ,66	-1 ,858	-1 ,999	-15,312	-15, 68	-16,921	-16, 77	-299,970	
31	31 Gas Street overcol lect on	-23,511																	-23,511	
32	32 Pr or Period Pool under/overcol lect on	332,837	36,5 8	5,088	50,73	155, 09	60,721	116,708											0	
33	33 C Surcharge Subtotal	-3,739,158	-12,620	-12,90	-13,1 5	-98,295	-33,631	-13,725	-13,9 8	-1 ,173	-1 , 05	-1 ,66	-1 ,858	-1 ,999	-15,312	-15, 68	-16,921	-16, 77	- ,07 ,703	
34	34 D Net balance to be recovered (A-B C)	2 6,787	82,753	102,675	123,791	118, 8	7,608	5,3 5	18,376	6 ,062	20,185	73, 8	112, 98	57,28	157, 51	297,575	287,06	30,982	1,88 ,916	
35	35 E A location of Lit gated Recovery	-329,5 0	-102,675	-123,791	- 8,569	0	0	0	0	0	0	0	0	0	0	0	0	0	-60 ,875	
36	36 7-YEAR AMORTIZATION SCHEDULE																		U a o lized t	
37	37 (7/15 - 6/16)								2,88	2,88	2,88	2,88	2,88	2,88	2,88	5,767	(2,88)	0	0	
38	38 (7/15 - 6/17)								10, 98	10, 98	10, 98	10, 98	10, 98	15,7 7	5,2 9	0	0	0	0	
39	39 (7/17 - 6/16)										16,071	16,071	16,071	16,071,19	21, 28	10,71	16,071	16,071		
40	40 (7/18 - 6/19)										8,183	8,183	8,183	10,229	6,138	16,367	16,367	16,367		
1	1 (7/19 - 6/20)										22, 93	22, 93	26,992	17,99	67, 79	67, 79	67, 79	67, 79		
2	2 (7/20 - 6/21)											2,511	9,596	35, 26	170,0 3	170,0 3	170,0 3	170,0 3		
3	3 (7/21 - 6/22)												1,009	205,0 6	205,0 6	205,0 6	205,0 6	205,0 6		
	(7/22 - 6/23)																		26,556	
5	5 Required annual increase in rates:															170,768	118,072			
6	6 forecasted them sales	1, 56,39 ,990	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	185,717,888	186,338,561	185,717,888		
7	7 surcharge per them															\$0,0002	\$1,0000			

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		I o no 500005																	
(thru - 9/07)		(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)		
pool #1 - 86	pool #7 Indl Audit	pool #8 Contind Audit	pool #9 Contind Audit	pool #10	pool #11	pool #12	pool #13	pool #14	pool #15	pool #16	pool #17	pool #18	pool #19	pool #20	pool #21	pool #22	pool #23	Subtotal	
1	1 Remediation costs (i.o. 500061)	0																0	
2	2 Remediation costs (i.o. 500005)	9,676.88	28,225	607,876	262,678	210,532	269,281	6,2,986										2,800.2	
3	A Subtotal - remediat on costs	9,676.88	28,225	607,876	262,678	210,532	269,281	6,2,986										2,800.2	
5	Cash recoveries (i.o. 500061)	0	0	0	0	0	0	0										0	
6	Cash recoveries (i.o. 50000)	0	0	0	0	0	0	0										0	
7	7 Recovery costs (i.o. 50000)	11.6	3	21,729	0	0	0	0										33,372	
8	8 Transfer Credit from Gas Restructuring	0	0	0	0	0	0	0										0	
9	B Subtotal - net recoveries	11.6	3	21,729	0	0	0	0										33,372	
10	A-B Total net expenses to recover	9,662,131	9,95	607,876	262,678	210,532	269,281	6,2,986										2,833,616	
11	11 Act June 1998 - October 1998	0	0	0	0	0	0	0										0	
12	12 Act November 1998 - October 1999	0	0	0	0	0	0	0										0	
13	13 Act November 1999 - October 2000	-151,933	0	0	0	0	0	0										-151,933	
14	14 Act November 2000 - October 2001	-696,237	0	0	0	0	0	0										-696,237	
15	15 Act November 2001 - October 2002	-796,71	0	0	0	0	0	0										-796,71	
16	16 Act November 2002 - October 2003	-695,3	0	0	0	0	0	0										-695,3	
17	17 Act November 2003 - October 200	-699,215	0	0	0	0	0	0										-699,215	
18	18 Act November 200 - October 2005	-652,26	0	0	0	0	0	0										-652,26	
19	19 Act November 2005- October 2006	-691,159	0	0	0	0	0	0										-691,159	
20	20 Act November 2006- October 2007	-958,171	0	0	0	0	0	0										-958,171	
21	21 Act November 2007- October 2008	0	0	0	0	0	0	0										0	
22	22 Act November 2012- October 2013	0	0	0	0	-20,006	0	0										-20,006	
23	23 Act November 2013- October 201	0	0	0	0	-25,97	-76,91	0										-101,888	
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0	0	0	-296	0	0	0										-296	
25	25 Act Nov 2010-Oct 2011 Base Rate Rev	0	0	0	-31,38	0	0	0										-31,38	
26	26 Act Nov 2011-Oct 2012 Base Rate Rev	0	0	0	-27,632	0	0	0										-27,632	
27	27 Act Nov 2012-Oct 2013 Base Rate Rev	0	0	0	-1,208	-28,33	(28,33)	0										-1,208	
28	28 Act Nov 2013-Oct 201 Base Rate Rev	0	0	0	-21,639	-21,639	(21,639)	(21,639)										-86,55	
29	29 Act Nov 201 -Oct 2015 Base Rate Rev	0	0	0	0	0	0	0										0	
30	30 AES col ect on	0	0	0	0	0	0	0										0	
31	31 Gas Street overcollection	0	0	0	0	0	0	0										0	
32	32 Prior Per od Pool under/overcollection	2,395,362	2,2,38	0	0	0	-87,311	0										0	
33	C Surcharge Subtotal	-3,055,765	2,2,38	0	262,678	-63,313	-197,093	-126,563	(50,071)	(21,639)								-5,822,9	
34	D Net ba ance to be recovered (A-B C)	6,626,365	,692,393	607,876	525,356	1,7,219	72,188	516,2										19,011,122	
35	E Allocation of Litigated Recovery	0	-,692,393	-607,876	-525,356	-23,530	0	0										-6,060,155	
36	7-YEAR AMORTIZAT ON SCHEDULE																	U.a o lized 1	
37	37 (7/15 - 6/16)								5,69	5,69	5,69	5,69	5,69	5,69	5,69	5,69	5,69	0	
38	38 (7/16 - 6/17)								1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	0	
39	39 (7/17 - 6/18)									,863	,863	,863	,863	,863	,863	,863	,863	,863	
40	40 (7/18 - 6/19)									2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	0	
41	41 (7/19 - 6/20)									3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	11,968	
42	42 (7/20 - 6/21)										2,129	2,129	2,129	2,129	2,129	2,129	2,129	6,515	
43	43 (7/21 - 6/22)											6,98	6,98	6,98	6,98	6,98	6,98	3,918	
44	44 (7/22 - 6/23)																	,27	
45	5 Required annual increase in rates:								5,69	68,802	73,665	75,865	79,85	81,983	88,967	38,771			
46	6 forecasted therm sales	1,10	8,9,639	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	185,717,888	186,338,561	185,717,888		
47	7 surcharge per therm	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0025	\$0.0026	\$0.0026	\$0.0026	\$0.0027	\$0.0026	\$0.0026	\$0.0022		

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Manchester		(9/00 - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/14)	(7/14 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)	Subtotal	
pool #1 - #7	pool #8 Incl. Audit Corr	pool #9	pool #10	pool #11	pool #12	pool #13	pool #14	pool #15	pool #16	pool #17	pool #18	pool #19	pool #20	pool #22	pool #23	pool #24	pool #25	pool #26	Subtotal	
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3,762,097	825,092	587,189	369,037	372,237	507,622	82,113	92,900	116,96	71,011	5,333	70,725	182,093	312,33	,76	172,672	115,866	11,25,9,2	825,092	11,25,9,2	825,092
A Subtotal - remediation costs																				
587,189	387,65	312,185	369,037	372,237	507,622	82,113	92,900	116,96	71,011	5,333	70,725	182,093	312,33	,76	172,672	115,866	11,25,9,2	825,092	11,25,9,2	825,092
Cash recover es (i.o. 500061)																				
-765,892	-1,127,36		-0,359	-23,68	-65,32	-270,732	-31,690	-1,057	-8,322	-3,810	-12,681	-1,07	-157,01	-39,395	-51,78	-7,890	-3,221,96			
Cash recover es (i.o. 50000)																				
0	0																			
Recovery costs (i.o. 50000)																				
1,2,872	0																			
Transfer Credit from Gas Restructuring																				
0	0																			
B Subtotal - net recoveries																				
78,979	-1,127,36	0	-0,359	-23,68	-65,32	-270,732	-31,690	-1,057	-8,322	-3,810	-12,681	-1,07	-157,01	-39,395	-51,78	-7,890	-3,221,96			
A-B Total net expenses o recover																				
5,066,169	3,260,209	312,185	326,678	137,589	2,298	-188,619	61,210	75,0	22,690	50,523	3,603	38,019	155,032	5,080	120,889	0,976	10,27,10			
Surcharge revenue																				
0	0																			
Act June 1998 - October 1998																				
0	0																			
Act November 1998 - October 1999																				
0	0																			
Act November 1999 - October 2000																				
0	0																			
Act November 2000 - October 2001																				
0	0																			
Act November 2001 - October 2002																				
-73,53																				
Act November 2002 - October 2003																				
-75,88																				
Act November 2003 - October 2004																				
-138,576																				
Act November 2004 - October 2005																				
-326,132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Act November 2005 - October 2006																				
-663,732	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Act November 2006 - October 2007																				
-662,265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Act November 2007 - October 2008																				
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Act November 2012 - October 2013																				
0	0				-0,012															
Act November 2013 - October 2014																				
0	0				-50,99															
Act Nov 2009-Oct 2010 Base Rate Rev																				
0	0				0															
Act Nov 2010-Oct 2011 Base Rate Rev																				
0	0				0															
Act Nov 2011-Oct 2012 Base Rate Rev																				
0	0				0															
Act Nov 2012-Oct 2013 Base Rate Rev																				
0	0				0															
Act Nov 2013-Oct 2014 Base Rate Rev																				
0	0				-23,337															
Act Nov 2014 - Oct 2015 Base Rate Rev																				
0	0				0															
AES collection																				
0	0				0															
Gas Street overcollection																				
0	0				0															
Prior Per od Pool under/overcollection																				
7,525,691	3,302,330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C Surcharge Subtotal																				
5,685,59	3,302,330	0	0	0	-11,33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-1,95,576
D Net ba ance to be recovered (A-B C)																				
10,751,628	6,562,539	312,185	326,678	137,589	327,955	-188,619	61,210	75,0	22,690	50,523	3,603	38,019	155,032	5,080	120,889	0,976	8,319,835			
E Allocation of Litigated Recovery																				
0	-6,562,539	-312,185	-326,678	-9,30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-7,297,72
7-YEAR AMORTIZATION SCHEDULE																				
37	(7/15 - 6/16)									3,21	3,21	3,21	3,21	3,21	3,21	3,21	3,21	3,21	3,21	U.a. o. lzed
38	(7/16 - 6/17)									7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	0
39	(7/17 - 6/18)									9,35	9,35	9,35	9,35	9,35	9,35	9,35	9,35	9,35	9,35	0
40	(7/18 - 6/19)									5,31	5,31	5,31	5,31	5,31	5,31	5,31	5,31	5,31	5,31	0
1	(7/19 - 6/20)									22,17	22,17	22,17	22,17	22,17	22,17	22,17	22,17	22,17	22,17	0
2	(7/20 - 6/21)									726	726	726	726	726	726	726	726	726	726	0
3	(7/21 - 6/22)									17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	0
4	(7/22 - 6/23)									5,85	5,85	5,85	5,85	5,85	5,85	5,85	5,85	5,85	5,85	0
Required annual increase in rates:																				
5										3,21	10,59	59,89	65,325	87,72	88,198	105,68	108,080			
forecasted therm sales																				
6		1,28,2,318	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679
surcharge per therm																				
7																				\$0,0006

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		Nashua																	Subtotal
		(9/00 - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	per 2008 Audit (9/11 - 9/12)		(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	
pool #1 - #7	pool #8	pool #9	pool #10	pool #11	pool #12	pool #13	pool #14	pool #15	pool #16	pool #17	pool #18	pool #19	pool #20	pool #21	pool #22	pool #23	Subtotal		
1	1 Remediation costs (i.o. 500061)	250,299	107,605	78,535	162,729	65,118	399,00	119,095	63,397	105,917	106,129	100,322	61,78	128,071	39,533	96,86	30,127	688,763	3,003,03
2	2 Remediation costs (i.o. 500005)	1,771,567																	1,771,567
3	3 A Subtotal - remediation costs	2,021,866	107,605	78,535	162,729	65,118	399,00	119,095	63,397	105,917	106,129	100,322	61,78	128,071	39,533	96,86	30,127	688,763	-77,970
4	4 Cash recoveries (i.o. 500061)	-22,732	-10,1	-62,26	-63,753	-31,767	-2,990	-199,336	-27,7	-0,699	-3,69	-15,029	-5,955	-6,103	-28,062	-35,88	-98,800	-377,995	-1,152,870
5	5 Cash recoveries (i.o. 500005)	0																	0
6	6 Recovery costs (i.o. 500000)	18,388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,388
7	7 Transfer Credit from Gas Restructuring	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8 B Subtotal - net recoveries	-3	-10,1	-62,26	-63,753	-31,767	-2,990	-199,336	-27,7	-0,699	-3,69	-15,029	-5,955	-6,103	-28,062	-35,88	-98,800	-377,995	-1,13,820
9	9 A-B Total net expenses to recover	2,017,521	97,191	16,289	98,975	33,351	396,11	-80,21	35,950	65,217	62,35	85,31	15,523	81,969	11,72	61,016	331,327	310,768	3,60,87
10	10 Surcharge revenue	0																	0
11	11 Act June 1998 - October 1998	0																	0
12	12 Act November 1998 - October 1999	0																	0
13	13 Act November 1999 - October 2000	0																	0
14	14 Act November 2000 - October 2001	0																	0
15	15 Act November 2001 - October 2002	-183,857																	-183,857
16	16 Act November 2002 - October 2003	-2,3150																	-2,3150
17	17 Act November 2003 - October 2004	-2,7639																	-2,7639
18	18 Act November 2004 - October 2005	-2,105																	-2,105
19	19 Act November 2005 - October 2006	-27,991	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-27,991
20	20 Act November 2006 - October 2007	-281,815	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-281,815
21	21 Act November 2007 - October 2008	0																	0
22	22 Act November 2008 - October 2009	0																	0
23	23 Act November 2009 - October 2010	0																	0
24	24 Act Nov 2010-Oct 2011 Base Rate Rev	0																	0
25	25 Act Nov 2011-Oct 2012 Base Rate Rev	0																	0
26	26 Act Nov 2012-Oct 2013 Base Rate Rev	0																	0
27	27 Act Nov 2013-Oct 2014 Base Rate Rev	0																	0
28	28 Act Nov 2014-Oct 2015 Base Rate Rev	0																	0
29	29 Act Nov 2015-Oct 2016 Base Rate Rev	0																	0
30	30 AES collections	0																	0
31	31 Gas Street overcollection	0																	0
32	32 Prior Period Pool under/overcollection	3,186,601	733,79	0	0	0	0	5,616	0	0	0	0	0	0	0	0	0	0	0
33	33 C Surcharge Subtotal	1,71,096	733,79	0	0	0	0	-93,558	0	0	0	0	0	0	0	0	0	0	-1,571,680
34	34 D Net balance to be recovered (A-B-C)	3,731,617	830,669	16,289	98,975	33,351	302,853	-80,21	35,950	65,217	62,35	85,31	15,523	81,969	11,72	61,016	331,327	310,768	2,068,808
35	35 E Allocation of Litigated Recovery	0	-830,669	-16,289	-98,975	-27,735	0	0	0	0	0	0	0	0	0	0	0	0	-973,668
36	36 7-YEAR AMORTIZATION SCHEDULE																		U a o lized
37	37 (7/15 - 6/18)									8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	0
38	38 (7/16 - 6/17)										12,188	12,188	12,188	12,188	12,188	12,188	12,188	12,188	0
39	39 (7/17 - 6/18)											2,218	2,218	2,218	2,218	2,218	2,218	2,218	0
40	40 (7/18 - 6/19)												11,710	11,710	11,710	11,710	11,710	11,710	23,20
41	41 (7/19 - 6/20)													1,639	1,639	1,639	1,639	1,639	916
42	42 (7/20 - 6/21)														8,717	8,717	8,717	8,717	3,866
43	43 (7/21 - 6/22)															7,332	7,332	7,332	236,662
44	44 (7/22 - 6/23)																		-395
45	45 Required annual increase in rates:										8,919	21,107	23,32	35,03	36,673	5,390	92,722	128,198	
46	46 forecasted them sales	738,096.27	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	185,717,888	186,338,561	185,717,888	
47	47 surcharge per them																		\$0.0005

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Dover

	(9/02 - 9/03)	(9/0 - 9/05)	(9/05 - 9/06)	(9/06 - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	
	pool #1	pool #2	pool #3	pool #4	pool #5	pool #6	pool #7	pool #8	pool #9	pool #10	pool #11	pool #12	Subtotal
1 1 Remediation costs (i.o. 500061)	0	18.85	2.288	0	0	0	0	0	0	0	0	0	21.1 2
2 2 Remediation costs (i.o. 500005)	181,066												181,066
3 A Subtotal - remediation costs	181,066	18.85	2,288	0	0	0	0	0	0	0	0	0	202,208
5 Cash recoveries (i.o. 500061)	0					0	0	0	0	0	0	0	0
6 Cash recoveries (i.o. 50000)	0					0	0	0	0	0	0	0	0
7 Recovery costs (i.o. 50000)	0					0	0	0	0	0	0	0	0
8 Transfer Credit from Gas Restructuring	0					0	0	0	0	0	0	0	0
9 B Subtotal - net recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0
10 A-B Total net expenses to recover	181,066	18.85	2,288	0	0	0	0	0	0	0	0	0	202,208
11 Surcharge revenue:													
12 Act June 1998 - October 1998	0												0
13 Act November 1998 - October 1999	0												0
14 Act November 1999 - October 2000	0												0
15 Act November 2000 - October 2001	0												0
16 Act November 2001 - October 2002	0												0
17 Act November 2002 - October 2003	0												0
18 Act November 2003 - October 2004	-29.13												-29.13
19 Act November 2004 - October 2005	-28,359												-28,359
20 Act November 2005- October 2006	-27.99	0			0	0	0	0	0	0	0	0	-27.99
21 Act November 2006- October 2007	-28,181	0	0	0	0	0	0	0	0	0	0	0	-28,181
22 Act November 2007- October 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Act November 2008- October 2009	0												0
24 Act November 2009- October 2010	0												0
25 Act Nov 2010-Oct 2011 Base Rate Rev	0												0
26 Act Nov 2011-Oct 2012 Base Rate Rev	0												0
27 Act Nov 2012-Oct 2013 Base Rate Rev	0												0
28 Act Nov 2013-Oct 2014 Base Rate Rev	0												0
29 Act Nov 2014 -Oct 2015 Base Rate Rev	0												0
30 AES collections	0												0
31 Gas Street overcollection	0												0
32 Prior Period Pool under/overcollection		67,892	86,7 6	89,03	89,03								
33 C Surcharge Subtotal	-113.17	67,892	86,7 6	89,03	89,03	0	0	0	0	0	0	0	-113.17
34 D Net balance to be recovered (A-B-C)	67,892	86,7 6	89,03	89,03	89,03	0	0	0	0	0	0	0	89.03
35 E Allocation of Litigated Recovery		0	0	-89.03	0	0	0	0	0	0	0	0	-89.03
36 7-YEAR AMORTIZATION SCHEDULE													
37 (7/15 - 6/18)													
38 (7/16 - 6/17)													
39 (7/17 - 6/18)													
40 (7/18 - 6/19)													
41 (7/19 - 6/20)													
42 (7/20 - 6/21)													
43 (7/21 - 6/22)													
44 (7/22 - 6/23)													
45 Required annual increase in rates:													
46 forecasted therm sales	179.57	.679	179.57	.679	179.57	.679	179.57	.679	179.57	.679	179.57	.679	179.57
47 surcharge per therm													185.717,888

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
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	(9/03 - 9/0)	(9/0 - 9/05)	(9/05 - 9/06)	(9/06 - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	Subtotal
	pool #1	pool #2	pool #3	pool #4	pool #5	pool #6	pool #7	pool #8	pool #9	pool #10	pool #11	pool #12	Subtotal
1 Remediation costs (i.o. 500061)	0												
2 Remediation costs (i.o. 500055)	10,165	6,606	35,111	8,766	32	269	0	0	88	1,00			
3 A Subtotal - remediation costs	10,165	6,606	35,111	8,766	32	269	0	0	88	1,00			
4 Cash recoveries (i.o. 500061)	0												
5 Cash recoveries (i.o. 50000)	0												
6 Recovery costs (i.o. 50000)			18,831	823	0	0	0	0					
7 Transfer Credit from Gas Restructuring			0	0	0	0							
8 B Subtotal - net recoveries	0	0	18,831	823	0	0	0	0	0	0			
9 A-B Total net expenses to recover	10,165	6,606	53,922	9,589	32	269	0	0	88	1,00			
10 Surcharge revenue													
11 Act June 1998 - October 1998	0												
12 Act November 1998 - October 1999	0												
13 Act November 1999 - October 2000	0												
14 Act November 2000 - October 2001	0												
15 Act November 2001 - October 2002	0												
16 Act November 2002 - October 2003	0												
17 Act November 2003 - October 2004	0												
18 Act November 2004 - October 2005	0	0				0	0	0	0	0	-	-	
19 Act November 2005 - October 2006	0	0				0	0	0	0	0	-	-	
20 Act November 2006 - October 2007	0	0	-1,091										(1,091)
21 Act November 2007 - October 2008	0	0	0	0	0	0	0	0	0	0	-	-	
22 Act November 2012 - October 2013													
23 Act November 2013 - October 2014													
24 Act Nov 2009-Oct 2010 Base Rate Rev													
25 Act Nov 2010-Oct 2011 Base Rate Rev													
26 Act Nov 2011-Oct 2012 Base Rate Rev													
27 Act Nov 2012-Oct 2013 Base Rate Rev													
28 Act Nov 2013-Oct 2014 Base Rate Rev													
29 Act Nov 2014-Oct 2015 Base Rate Rev													
30 AES collections													
31 Gas Street overcollection													
32 Pr or Period Pool under/overcollection		10,165	16,771	56,622	66,211								
33 C Surcharge Subtotal	0	10,165	2,680	56,622	66,211	0	0	0	0	0	-	-	(1,091)
34 D Net balance to be recovered (A-B - C)	10,165	16,771	56,622	66,211	66.2	269	0	0	88	1,00			
35 E Allocation of Litigated Recovery	0	0	0	0	-66.2	-269	0	0	0	0			
36 7-YEAR AMORTIZATION SCHEDULE													
37 (7/15 - 6/16)													
38 (7/16 - 6/17)													
39 (7/17 - 6/18)													
40 (7/18 - 6/19)													
41 (7/19 - 6/20)													
42 (7/20 - 6/21)													
43 (7/21 - 6/22)													
44 (7/22 - 6/23)													
45 Required annual increase in rates:													
46 forecasted therm sales	179.57	.679	179.57	.679	179.57	.679	179.57	.679	179.57	.679	179.57	.679	185,717,888
47 surcharge per therm													

Liberty Utilities (Energy/Natural Gas) Corp d/b/a Liberty
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Concord (Excluding Gas Holder)		per 2/08 Audit													Excluding Gas Holder				Subtotal
		(9/03 - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)	
pool #1 - #	pool #5	pool #6	pool #7	pool #8	pool #9	pool #10	pool #11	pool #12	pool #13	pool #14	pool #15	pool #16	pool #17	pool #18	pool #19	pool #20			
1	1 Remediation costs (i.o. 500061)	0																	
2	2 Remediation costs (i.o. 500005)	397,110	8,006	77,063	9,03	179,732	289,103	8,256	136,673	192,525	11,7								
3	3 A Subtotal - remediat on costs	397,110	8,006	77,063	9,03	179,732	289,103	8,256	136,673	192,525	11,7								
5	5 Cash recoveries (i.o. 500061)	-70,215	-12,601	16,623	-3,213	-11,39	-31,575	-38,871	-12,319	-28,7	2								
6	6 Cash recoveries (i.o. 50000)	0																	
7	7 Recovery costs (i.o. 50000)	0	1,32	-1,007															
8	8 B Subtotal - net recoveries	-70,215	-11,169	15,616	-3,213	-11,39	-31,575	-38,871	-12,319	-28,7	2								
9	9 A-B Total net expenses to recover	326,89	-3,163	92,679	6,190	168,338	257,528	5,38	123,355	163,783	95,55								
10	10 Surcharge revenue:																		
11	11 Act June 1998 - October 1998	0																	
12	12 Act November 1998 - October 1999	0																	
13	13 Act November 1999 - October 2000	0																	
14	14 Act November 2000 - October 2001	0																	
15	15 Act November 2001 - October 2002	0																	
16	16 Act November 2002 - October 2003	0																	
17	17 Act November 2003 - October 2004	0																	
18	18 Act November 2004 - October 2005	0																	
19	19 Act November 2005- October 2006	-27,99	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	(27,99)	
20	20 Act November 2006- October 2007	-28,181	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	(28,181)	
21	21 Act November 2007- October 2008	0																	
22	22 Act November 2012- October 2013	0					-20,006	-20,006											
23	23 Act November 2013- October 2014	0					-12,7	9	-25,97										
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0					-1,691												
25	25 Act Nov 2010-Oct 2011 Base Rate Rev	0					-13,816												
26	26 Act Nov 2011-Oct 2012 Base Rate Rev	0					-12,16												
27	27 Act Nov 2012-Oct 2013 Base Rate Rev	0					-6,79												
28	28 Act Nov 2013-Oct 2014 Base Rate Rev	0																	
29	29 Act Nov 2014-Oct 2015 Base Rate Rev	0																	
30	30 AES col ections	0																	
31	31 Gas Street overcollection	0																	
32	32 Prior Per od Pool under overcollection	19,182	271,21																
33	33 C Surcharge Subto al	363,501	271,21	0	0	-67,20	-52,297	0	0	0	0	-	-	-	-	-	-	(175,398)	
3	3 D Net ba nce to be recovered (A-B C)	690,395	268,051	92,679	6,190	100,919	205,231	5,38	123,355	163,783	95,55								
35	35 E Allocation of L tigated Recovery	0	-268,051	-92,679	-6,190	-1,702	0	0	0	0	0								
36	36 7-YEAR AMORT ZATION SCHEDULE																		
37	37 (7/15 - 6/16)									13,650	13,650	13,650	13,650	13,650	13,650	13,650		0	
38	38 (7/16 - 6/17)									19,038	19,038	19,038	19,038	19,038	19,038	19,038		0	
39	39 (7/17 - 6/18)										8,223	8,223	8,223	8,223	8,223	8,223		8,223	
0	0 (7/18 - 6/19)											6,232	6,232	6,232	6,232	6,232		12,6	
1	1 (7/19 - 6/20)												9,513	9,513	9,513	9,513		28,538	
2	2 (7/20 - 6/21)													5,816	5,816	5,816		219,26	
3	3 (7/21 - 6/22)														5,88	5,88		27,0	
																		(3,661)	
																		-23,167	
5	5 Required annual increase in rates:									13,650	32,688	0,912	7,1	56,656	111,72	116,960		99,9	
6	6 forecasted therm sales	553,96	622,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	679,179.57	
7	7 surcharge per therm																		

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
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General	Updated 8/2/23																	Total of each (7/22 - 6/23)	Remedial on			
	(9/02 - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)					
pool #1 - #5	pool #6	pool #7	pool #8	pool #9	pool #10	pool #11	pool #12	pool #13	pool #14	pool #15	pool #16	pool #17	pool #18	pool #19	pool #20	pool #21	subtotal	of each subtotal	subtotal			
1 Remediation on costs (i.o. 500061)	806,611	-181,000	-26,88	.199	69,286	93,03	75,20	13,139	16,612	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	93 .57	0			
2 Remediation on costs (i.o. 500005)	806,611	-181,000	-26,88	.199	69,286	93,03	75,20	13,139	16,612	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	93 .57	0			
3 A Subtotal - remediation costs	806,611	-181,000	-26,88	.199	69,286	93,03	75,20	13,139	16,612	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	93 .57	0			
Cash recoveries (i.o. 500061)	0	0	0																0			
5 Cash recoveries (i.o. 50000)	0	0	0																0			
6 Recovery cos s (i.o. 50000)	16,012	23,953	0	0	-1,068	-1,358	0	-2,250	0	0	0	0	0	0	0	0	0	0	288			
7 Transfer Credit from Gas Restructuring	-3,331																		-3,331			
8 B Subtotal - net recoveries	12,681	23,953	0	0	-1,068	-1,358	0	-2,250	0	0	0	0	0	0	0	0	0	0	-3,043			
9 A-B Total net expenses to recover	806,611	-168,319	-2,931	.199	69,286	78,967	73,8 6	13,139	-7,638	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	931,532				
10 Surcharge revenue																			0			
11 Act June 1998 - October 1998																			0	(5,889)		
12 Act November 1998 - October 1999																			0	(538,1 3)		
13 Act November 1999 - October 2000																			0	(912,80)		
1 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	(1,735, 2)		
17 Act November 2003 - October 200	-8,265																		-8,265	(1, 28,735)		
18 Act November 200 - October 2005	-70,898																		-70,898	(1, 03,787)		
19 Act November 2005 - October 2006	-46,2 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-46,2 7	(1,69, 877)		
20 Act November 2006 - October 2007	- 9,318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	- 9,318	(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	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	0	0	0	-10,003	(160,0 8)		
23 Act November 2013 - October 201					-12,7 9	-12,7 9	-12,7 9												-38,2 6	(293,217)		
2 Act Nov 2009-Oct 2010 Base Rate Rev																			0	(10,611)		
25 Act Nov 2010-Oct 2011 Base Rate Rev																			0	(77,505)		
26 Act Nov 2011-Oct 2012 Base Rate Rev																			0	(58,2)		
27 Act Nov 2012-Oct 2013 Base Rate Rev																			0	(76,335)		
28 Act Nov 2013-Oct 201 Base Rate Rev																			0	(65,298)		
29 Act Nov 201 -Oct 2015 Base Rate Rev																			0	(86,55)		
30 AES co location																			0	(299,970)		
31 Gas Street overcolection																			0	(23,511)		
32 Pr or Period Pool under/overcolection	1, 88,6	2, 068,527																				
33 C Surcharge Subtotal	1,261,916	2,068,527	0	0	-17,750	-17,750	-12,7 9	0	0	0	0	0	0	0	0	0	0	0	-272,977	129,651	13,999,092	(13,999,092)
3 D Net balance to be recovered (A-B C)	2,068,527	1,900,208	-2,931	.199	51,536	61,217	61,098	13,139	-7,638	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	658,555	2,982,344	39,071,911		
35 E Allocation of Litigated Recovery	0	-1,900,208	2,931	.199	-8,562	0	0	0	0	0	0	0	0	0	0	0	0	0	-1,910,037	89,034		
36 7-YEAR AMORTIZATION SCHEDULE																						
37 (7/15 - 6/16)									1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697		
38 (7/16 - 6/17)										935	935	935	935	935	935	935	935	935	935	935		
39 (7/17 - 6/18)											1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3		
0 (7/18 - 6/19)												981	981	981	981	981	981	981	981	981		
1 (7/19 - 6/20)													1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016		
2 (7/20 - 6/21)														807	807	807	807	807	807	807		
3 (7/21 - 6/22)															1,192	1,192	1,192	1,192	1,192	1,192		
4 (7/22 - 6/23)																1,025	1,025	1,025	1,025	1,025		
5 Required annual increase in rates:									1,697	2,632	.175	5,156	6,172	6,978	8,171	7, 99	21,892					
6 recasted them sa es	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	185,717,888	186,338,561	185,717,888					
7 surcharge per them																	\$0.0000	\$0.0000				

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Expense and Collection Summary per Year																		Total
		(thru - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)	Total
1	1 Remediation costs (i.o. 500061)	9,917,388	590,62	518,907	67,766	686,515	993,3	76,206	312,039	220,3	256,871	670,90	397,6	539,32	50,039	983,883	860,861	
2	2 Remediation costs (i.o. 500005)	13,712,581	255,263	658,32	316,280	59,550	651,906	2,605,250	7,975,39	3,307,910	280,380	115,8	60,261	11,228	8,99	165,638	96,638	
3	A Subtotal - remediation costs	23,629,969	845,887	1,177,231	991,05	1,160,965	1,645,310	3,081,56	8,287,33	3,526,25	517,250	786,75	65,707	653,552	952,538	1,179,521	960,500	
	Cash recoveries (i.o. 500061)	-2,935	-1,150,52	-58,231	-113,390	-310,226	-105,062	-607,70	-121,889	-119,826	-53,116	-195,23	-208,5	-212,660	-169,10	-299,127	-551,231	
5	Cash recoveries (i.o. 500005)	-5,985	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Recovery costs (i.o. 500000)	1,918,30	39,173	22,96	0	0	-1,068	2,500,000	2,75,750	0	0	0	0	0	0	0	0	
7	Transfer Credit from Gas Restructuring	0	-3,331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	B Subtotal - net recoveries	-1,62,168	-1,11,609	-35,265	-113,390	-310,226	-119,129	1,892,296	2,353,661	-119,826	-53,116	-195,23	-208,5	-212,660	-169,10	-299,127	-551,231	
9	A-B Total net expenses to recover	22,167,780	3,731,277	1,141,966	877,655	835,839	1,526,211	973,753	10,612,9	3,08,28	6,13	591,322	258,163	0,892	783,398	850,39	09,268	
10	Surcharge revenues:																	
11	Act June 1998 - October 1998	-5,889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Act November 1998 - October 1999	-538,13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Act November 1999 - October 2000	-912,80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Act November 2000 - October 2001	-1,336,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Act November 2001 - October 2002	-1,679,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Act November 2002 - October 2003	-1,732,2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Act November 2003 - October 2004	-1,28,735	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Act November 2004 - October 2005	-1,03,787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Act November 2005 - October 2006	-1,69,877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Act November 2006 - October 2007	-2,036,113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Act November 2007 - October 2008	0	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	-30,009	-130,039	0	0	0	0	0	0	0	0	0	0	0	0
23	Act November 2013 - October 2014	0	0	0	0	-38,26	-165,731	-89,20	0	0	0	0	0	0	0	0	0	0
24	Act Nov 2009-Oct 2010 Base Rate Rev	0	0	0	0	-10,611	0	0	0	0	0	0	0	0	0	0	0	0
25	Act Nov 2010-Oct 2011 Base Rate Rev	0	0	0	0	-77,509	0	0	0	0	0	0	0	0	0	0	0	0
26	Act Nov 2011-Oct 2012 Base Rate Rev	0	0	0	0	-68,2	0	0	0	0	0	0	0	0	0	0	0	0
27	Act Nov 2012-Oct 2013 Base Rate Rev	0	0	0	0	-8,837	-67,398	0	0	0	0	0	0	0	0	0	0	0
28	Act Nov 2013-Oct 2014 Base Rate Rev	0	0	0	0	-28,33	-56,865	0	0	0	0	0	0	0	0	0	0	0
29	Act Nov 2014-Oct 2015 Base Rate Rev	0	0	0	0	-21,639	-3,277	-21,639	0	0	0	0	0	0	0	0	0	0
30	AES collections	69,391	-12,620	-12,90	-13,1	-13,221	-13,738	-21,673	-1,173	-1,05	-1,86	-1,858	-1,999	-15,312	-15,66	-16,821	-16,77	
31	Gas Street overcollection	-23,511	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Prior Period Pool under/overcollection	15,873.7																
33	C Surcharge Subtotal	2,762,851	-12,620	-12,90	-13,15	-2,6777	-26,878	-217,055	-35,811	-1,05	-1,86	-1,858	-1,999	-15,312	-15,66	-16,921	-16,77	1,67,55
3	D Net balance to be recovered (A-B C)	2,930,631	3,718,657	1,129,02	86,510	589,062	1,099,233	756,688	10,605,83	3,39,023	9,70	576,6	2,3,165	25,579	767,930	833,73	392,791	
35	E Allocation of Litigated Recovery																	
36	7-YEAR AMORTIZATION SCHEDULE																	
37	(7/15 - 6/16)								\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860	\$ 8,860
38	(7/16 - 6/17)									\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210
39	(7/17 - 6/18)										\$ 82,352	\$ 82,352	\$ 82,352	\$ 82,352	\$ 82,352	\$ 82,352	\$ 82,352	\$ 82,352
40	(7/18 - 6/19)											\$ 3,738	\$ 3,738	\$ 3,738	\$ 3,738	\$ 3,738	\$ 3,738	\$ 3,738
1	(7/19 - 6/20)												\$ 60,797	\$ 60,797	\$ 60,797	\$ 60,797	\$ 60,797	\$ 60,797
2	(7/20 - 6/21)													\$ 109,70	\$ 109,70	\$ 109,70	\$ 109,70	\$ 109,70
3	(7/21 - 6/22)														\$ 119,275	\$ 119,275	\$ 119,275	\$ 119,275
	(7/22 - 6/23)															\$ 56,113	\$ 56,113	\$ 56,113
5	Required annual increase in rates:								\$ 8,860	\$ 9,070	\$ 631,22	\$ 666,160	\$ 728,957	\$ 836,661	\$ 983,056	\$ 500,070	\$ 1,706,089	
6	forecasted therm sales																	185,717,888
7	surcharge per therm																	

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Manufactured Gas Plant Environmental Costs
 Reconciliation

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	Jul 22 - Jun 23	Jul 23 - Jun 24
	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 23	Jul 23 - Jun 24	
1	BEGINNING BALANCE	\$ (364,633)	\$ 942,575	\$ 1,123,799	\$ 4,619,173	\$ 13,369,967	\$ 14,299,456	\$ 12,011,196	\$ 9,615,113	\$ 7,352,013	\$ 4,692,809	\$ 2,814,794	\$ 2,660,975	
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	47,459	
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	40,976	
6	Nashua	396,411	(80,241)	35,950	65,217	62,435	85,314	15,523	81,969	11,472	61,016	331,327	310,768	
7	Keene													
8	Concord (excluding gas holder)													
	Concord (including gas holder)													
9	General	78,967	73,846	13,139	(7,638)	11,879	6,547	10,799	6,868	7,111	5,646	8,346	7,177	
10	Difference between the GL and Filing	-	9,545	(10,312)	(921)	(2,506)	(783)	(84,532)	811	16,776	78,185	(88,398)	(96,765)	
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	\$ 1,248,592	\$ 557,583	
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)	\$ (2,739,597)	\$ (1,402,411)		
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)	\$ (1,878,015)	\$ (153,819)	\$ 557,583	
15	ENDING BALANCE - UNDER (OVER) COLLECTION	\$ 942,575	\$ 1,123,799	\$ 4,619,173	\$ 13,369,967	\$ 14,299,456	\$ 12,011,196	\$ 9,615,113	\$ 7,352,013	\$ 4,692,809	\$ 2,814,794	\$ 2,660,975	\$ 3,218,558	

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 For Recovery Period February 1, 2024 - January 31, 2025
 Revenue Decoupling Adjustment Factor (RDAF)**

Residential

1	Outstanding Residential Uncollected Revenue Decoupling For Decoupling Year 2021-2022*	\$3,116,304
2	Residential Revenue Decoupling Deficiency / (Excess) For Decoupling Year 2022-2023*	\$4,135,581
3	Total Residential Revenue Deficiency / (Excess) for Decoupling Still To Be Collected as of January 31, 2024*	<hr/> \$7,251,885
4	Estimated Residential February 2024 - January 2025 Sales (therms)	68,566,908
5	Residential Revenue Decoupling Adjustment Factor rate per therm Febraury 2024 - January 2025	\$0.1058

Commercial

6	Outstanding Commercial Uncollected Revenue Decoupling For Decoupling Year 2021-2022*	\$697,290
7	Commercial Revenue Decoupling Deficiency / (Excess) For Decoupling Year 2022-2023*	\$1,415,858
8	Total Commercial Revenue Deficiency / (Excess) for Decoupling Still To Be Collected as of January 31, 2024*	<hr/> \$2,113,148
9	Estimated Commercial February 2024 - January 2025 Sales (therms)	117,150,979
10	Commercial Revenue Decoupling Adjustment Factor rate per therm February 2024 - January 2025	\$0.0180

Reference:

Line No. 1 - Schedule 4, page 2, Column K, Line 16 + Column O, Line 16

Line No. 2 - Schedule 4, page 3, Line 10

Line No. 3 - Line 1 + Line 2

Line No. 4 - Company Forecast

Line No. 5 - Line 3 / Line 4

Line No. 6- Schedule 4, page 2, Column K, Line 41 + Column O, Line 41

Line No. 7 - Schedule 4, page 3, Line 20

Line No. 8 - Line 6 + Line 7

Line No. 9 - Company Forecast

Line No. 10 - Line 8 / Line 9

** These items do not include the \$4,024,830 revenue that has been removed per Docket No. DG 22-045, Order No. 26.692*

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Revenue Decoupling Reconciliation
Reconciliation of Previous Period November 2022 – January 2024

Residential**																
Month	Recoupment Beginning Balance	Recovery Rate	Therm Sales	Recovery Rate	Therm Sales	Recovery Rate	Therm Sales	Recovery Rate	Therm Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
DY 21/22 Deficiency/(Surplus)	\$2,551,253															
Nov-22	\$2,857,121	\$0.000	924,985	\$0.0152	2,234,947	(\$0.0623)	0	(\$0.0562)	0	(\$33,971)	\$2,823,150	\$2,840,136	6.25%	30	\$14,590	\$14,590
Dec-22	\$2,837,740	\$0.000	6,750,145	\$0.0152	112,821	(\$0.0623)	0	(\$0.0562)	0	(\$1,715)	\$2,836,025	\$2,836,883	7.00%	31	\$16,866	\$31,456
Jan-23	\$2,852,891	\$0.000	9,235,355	\$0.0152	25,123	(\$0.0623)	0	(\$0.0562)	36	(\$380)	\$2,852,511	\$2,852,701	7.50%	31	\$18,171	\$49,627
Feb-23	\$2,870,682	\$0.000	9,079,880	\$0.0152	30,264	(\$0.0623)	0	(\$0.0562)	644	(\$424)	\$2,870,259	\$2,870,471	7.75%	28	\$17,066	\$66,692
Mar-23	\$2,887,324	\$0.000	9,375,593	\$0.0152	(2,944)	(\$0.0623)	0	(\$0.0562)	125	\$52	\$2,887,376	\$2,887,350	7.75%	31	\$19,005	\$85,698
Apr-23	\$2,906,381	\$0.000	6,668,399	\$0.0152	1,087	(\$0.0623)	0	(\$0.0562)	0	(\$17)	\$2,906,364	\$2,906,373	8.00%	30	\$19,110	\$104,808
May-23	\$2,925,475	\$0.000	3,101,195	\$0.0152	1,196	(\$0.0623)	0	(\$0.0562)	0	(\$18)	\$2,925,457	\$2,925,466	8.00%	31	\$19,877	\$124,685
Jun-23	\$2,945,334	\$0.000	2,000,813	\$0.0152	1,044	(\$0.0623)	0	(\$0.0562)	0	(\$16)	\$2,945,318	\$2,945,326	8.25%	30	\$19,972	\$144,657
Jul-23	\$2,965,290	\$0.000	1,324,728	\$0.0152	149	(\$0.0623)	0	(\$0.0562)	0	(\$2)	\$2,965,287	\$2,965,289	8.25%	31	\$20,777	\$165,434
Aug-23	\$2,986,065	\$0.000	1,009,574	\$0.0152	1,126	(\$0.0623)	0	(\$0.0562)	0	(\$17)	\$2,986,048	\$2,986,056	8.50%	31	\$21,557	\$186,991
Sep-23	\$3,007,604	\$0.000	2,090,550	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,007,604	\$3,007,604	8.50%	30	\$21,012	\$208,003
Oct-23	\$3,028,617	\$0.000	4,940,474	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,028,617	\$3,028,617	8.50%	31	\$21,864	\$229,867
Nov-23	\$3,050,481	\$0.000	7,108,715	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,050,481	\$3,050,481	8.50%	30	\$21,312	\$251,179
Dec-23	\$3,071,792	\$0.000	10,341,581	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,071,792	\$3,071,792	8.50%	31	\$22,176	\$273,355
Jan-24	\$3,093,968	\$0.000	11,968,108	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,093,968	\$3,093,968	8.50%	31	\$22,336	\$295,690
Total			85,920,094		2,404,815		0		804	(\$36,508)					\$295,690	
Projected Cumulative Collection										(\$36,508)						
Total Approved Collection										\$2,857,121						
(Over)/Under Collection, excluding interest										\$2,820,613						
Cumulative Interest										\$295,690						
Total (Over)/Under Collection, including interest										\$3,116,304						

Commercial**																
Month	Recoupment Beginning Balance	Recovery Rate	Therm Sales	Recovery Rate	Therm Sales	Recovery Rate	Therm Sales	Recovery Rate	Therm Sales	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
DY 21/22 Deficiency/(Surplus)	\$232,515															
Nov-22	\$664,854	\$0.000	1,113,840	\$0.0039	3,957,319	(\$0.0241)	0	(\$0.0206)	0	(\$15,434)	\$649,420	\$657,137	6.25%	30	\$3,376	\$3,376
Dec-22	\$652,796	\$0.000	4,521,433	\$0.0039	3,520,580	(\$0.0241)	0	(\$0.0206)	0	(\$13,730)	\$639,066	\$645,931	7.00%	31	\$3,840	\$7,216
Jan-23	\$642,906	\$0.000	19,398,737	\$0.0039	1,235,232	(\$0.0241)	0	(\$0.0206)	0	(\$4,817)	\$638,089	\$640,497	7.50%	31	\$4,080	\$11,296
Feb-23	\$642,168	\$0.000	13,854,965	\$0.0039	25,570	(\$0.0241)	0	(\$0.0206)	0	(\$100)	\$642,069	\$642,119	7.75%	28	\$3,818	\$15,113
Mar-23	\$645,886	\$0.000	14,993,404	\$0.0039	125,380	(\$0.0241)	0	(\$0.0206)	0	(\$489)	\$645,397	\$645,642	7.75%	31	\$4,250	\$19,363
Apr-23	\$649,647	\$0.000	11,281,561	\$0.0039	33,924	(\$0.0241)	0	(\$0.0206)	0	(\$132)	\$649,515	\$649,581	8.00%	30	\$4,271	\$23,634
May-23	\$653,786	\$0.000	7,096,169	\$0.0039	279,882	(\$0.0241)	0	(\$0.0206)	0	(\$1,092)	\$652,694	\$653,240	8.00%	31	\$4,438	\$28,073
Jun-23	\$657,133	\$0.000	6,098,760	\$0.0039	(501,999)	(\$0.0241)	0	(\$0.0206)	0	\$1,958	\$659,091	\$658,112	8.25%	30	\$4,463	\$32,535
Jul-23	\$663,553	\$0.000	3,978,088	\$0.0039	(144,432)	(\$0.0241)	0	(\$0.0206)	0	\$563	\$664,116	\$663,835	8.25%	31	\$4,651	\$37,187
Aug-23	\$668,768	\$0.000	4,096,312	\$0.0039	160,457	(\$0.0241)	0	(\$0.0206)	0	(\$626)	\$668,142	\$668,455	8.50%	31	\$4,826	\$42,012
Sep-23	\$672,968	\$0.000	5,881,383	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$672,968	\$672,968	8.50%	30	\$4,702	\$46,714
Oct-23	\$677,669	\$0.000	8,664,105	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$677,669	\$677,669	8.50%	31	\$4,892	\$51,606
Nov-23	\$682,562	\$0.000	11,472,727	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$682,562	\$682,562	8.50%	30	\$4,769	\$56,375
Dec-23	\$687,330	\$0.000	15,102,285	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$687,330	\$687,330	8.50%	31	\$4,962	\$61,337
Jan-24	\$692,292	\$0.000	17,670,468	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$692,292	\$692,292	8.50%	31	\$4,998	\$66,334
Total			100,978,756		8,691,914		0		0	(\$33,898)					\$51,606	
Projected Cumulative Collection										(\$33,898)						
Total Approved Collection										\$664,854						
(Over)/Under Collection, excluding interest										\$630,965						
Cumulative Interest										\$66,334						
Total (Over)/Under Collection, including interest										\$697,290						

Reference:
57 Column (a) - Line 4 (Res) and Line 29 (Com): Company Records, revised with actuals through August 2023
58 Column (b) - Approved in Docket No. DG 22-045, Order No. 26,692
59 Column (c) - Company records
60 Column (d) - Approved in Docket No. DG 21-130, Order No. 26,541
61 Column (e) - Company records
62 Column (f) - Approved in Docket No. DG 19-145, Order No. 26,306
63 Column (g) - Company records
64 Column (h) - Approved in Docket No. DG 20-141, Order No. 26,419
65 Column (i) - Company records
66 Column (j) - (Column (b) x Column (c)) + (Column (d) x Column (e)) + (Column (f) x Column (g)) + (Column (h) + Column (i))
67 Column (k) - Column (a) + Column (j)
68 Column (l) - [Column (a) + Column (k)] * 2
69 Column (m) - Interest rate - Monthly Prime Rate- http://www.fedprimerate.com/wall_street_journal_prime_rate_history.htm
70 Column (n) - Days per month
71 Column (o) - [Column (l) x ((Column (m) / 365) * Column (n))]
72 Column (p) - Column (o) + Prior Month Column (p)
73 * Projected
74 ** These items do not include the \$4,024,830 revenue that has been removed per Docket No. DG 22-045, Order No. 26,692

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
September 2022 through August 2023
Revenue Decoupling Activity by Sector

RESIDENTIAL*		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
FOR THE MONTH OF:		Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
DAYS IN MONTH		30	31	30	31	31	28	31	30	31	30	31	31
3	Over Under Beginning Balance	\$ -	\$ 308,154	\$ 486,332	\$ 1,792,437	\$ 3,198,724	\$ 4,699,829	\$ 3,632,655	\$ 3,706,361	\$ 3,888,716	\$ 3,994,481	\$ 3,982,790	\$ 3,944,920
4	Monthly revenue difference Inc/(Dec) revenue	\$ 211,789	\$ 222,302	\$ 1,371,160	\$ 1,448,918	\$ 1,435,977	\$ (1,094,075)	\$ 116,559	\$ 11,196	\$ 121,997	\$ 450	\$ (85,079)	\$ 161,599
5	True up	\$ 95,671	\$ (46,227)	\$ (70,893)	\$ (57,424)	\$ 40,052	\$ 2,204	\$ (66,927)	\$ 146,271	\$ (42,923)	\$ (39,096)	\$ 19,532	\$ -
6	Ending Balance Pre-Interest	\$ 307,460	\$ 484,229	\$ 1,786,599	\$ 3,183,931	\$ 4,674,753	\$ 3,607,959	\$ 3,682,286	\$ 3,863,828	\$ 3,967,791	\$ 3,955,835	\$ 3,917,242	\$ 4,106,519
7	Month's Average Balance	\$ 153,730	\$ 396,192	\$ 1,136,466	\$ 2,488,184	\$ 3,936,738	\$ 4,153,894	\$ 3,657,470	\$ 3,785,094	\$ 3,928,253	\$ 3,975,158	\$ 3,950,016	\$ 4,025,719
8	Interest Rate	5.50%	6.25%	6.25%	7.00%	7.50%	7.75%	7.75%	8.00%	8.00%	8.25%	8.25%	8.50%
9	Interest Applied	\$ 695	\$ 2,103	\$ 5,838	\$ 14,793	\$ 25,076	\$ 24,696	\$ 24,074	\$ 24,888	\$ 26,691	\$ 26,955	\$ 27,677	\$ 29,062
10	Ending Balance	\$ 308,154	\$ 486,332	\$ 1,792,437	\$ 3,198,724	\$ 4,699,829	\$ 3,632,655	\$ 3,706,361	\$ 3,888,716	\$ 3,994,481	\$ 3,982,790	\$ 3,944,920	\$ 4,135,581

COMMERCIAL & INDUSTRIAL*		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
FOR THE MONTH OF:		Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
DAYS IN MONTH		30	31	30	31	31	28	31	30	31	30	31	31
13	Over Under Beginning Balance	\$ -	\$ 9,048	\$ 164,338	\$ 312,212	\$ 3,928,632	\$ 50,717	\$ 765	\$ 515,690	\$ 1,720,043	\$ 1,385,319	\$ 1,467,274	\$ 1,530,272
14	Monthly revenue difference Inc/(Dec) revenue	\$ (87,225)	\$ 122,364	\$ (46,269)	\$ 3,456,112	\$ (4,270,060)	\$ (466,473)	\$ 253,570	\$ 860,819	\$ (462,148)	\$ 190	\$ (3,685)	\$ (125,010)
15	True up	\$ 96,252	\$ 32,468	\$ 192,922	\$ 147,738	\$ 379,511	\$ 416,369	\$ 259,661	\$ 336,208	\$ 116,911	\$ 72,126	\$ 56,218	\$ -
16	Ending Balance Pre-Interest	\$ 9,027	\$ 163,879	\$ 310,992	\$ 3,916,063	\$ 38,083	\$ 612	\$ 513,996	\$ 1,712,716	\$ 1,374,805	\$ 1,457,635	\$ 1,519,806	\$ 1,405,262
17	Month's Average Balance	\$ 4,514	\$ 86,464	\$ 237,665	\$ 2,114,138	\$ 1,983,357	\$ 25,665	\$ 257,381	\$ 1,114,203	\$ 1,547,424	\$ 1,421,477	\$ 1,493,540	\$ 1,467,767
18	Interest Rate	5.50%	6.25%	6.25%	7.00%	7.50%	7.75%	7.75%	8.00%	8.00%	8.25%	8.25%	8.50%
19	Interest Applied	\$ 20	\$ 459	\$ 1,221	\$ 12,569	\$ 12,634	\$ 153	\$ 1,694	\$ 7,326	\$ 10,514	\$ 9,639	\$ 10,465	\$ 10,596
20	Ending Balance	\$ 9,048	\$ 164,338	\$ 312,212	\$ 3,928,632	\$ 50,717	\$ 765	\$ 515,690	\$ 1,720,043	\$ 1,385,319	\$ 1,467,274	\$ 1,530,272	\$ 1,415,858

21	Total Ending Balance	\$ 317,202	\$ 650,671	\$ 2,104,649	\$ 7,127,355	\$ 4,750,546	\$ 3,633,420	\$ 4,222,051	\$ 5,608,759	\$ 5,379,800	\$ 5,450,064	\$ 5,475,191	\$ 5,551,439
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Reference:

* These items do not include the \$4,024,830 revenue that has been removed per Docket No. DG 22-045, Order No. 26,692

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Property Tax Adjustment Mechanism Summary**

<u>Line No.</u>	<u>Property Tax Reconciliation</u> (a)	<u>Amount</u> (b)
1	Projected (Over)/Under Recovery Balance February 1, 2024	(\$568,624)
2	2022 Property Tax Year Variance	<u>\$2,545,330</u>
3	Total PTAM to be Recovered	\$1,976,705
4	Forecasted February 2024 - January 2025 Distributed therm Sales (therms)	185,717,888
5	LDAC - PTAM Portion (\$/therm)	\$0.0106

Reference:

Line No. 1 - Schedule 5 page 2, Line 20

Line No. 2 - Schedule 5 page 3, Line 73

Line No. 3 - Line 1 + Line 2

Line No. 4 - Company Forecast

Line No. 5 - Line 3 divided by Line 4

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism
Reconciliation of Previous Recovery Period November 2022 – January 2024**

	Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3	Nov-22	\$2,364,465	(\$113,206)	\$2,251,259	\$2,307,862	5.50%	30	\$10,433	\$10,433
4	Dec-22	\$2,261,692	(\$191,266)	\$2,070,426	\$2,166,059	5.50%	31	\$10,118	\$20,551
5	Jan-23	\$2,080,544	(\$372,424)	\$1,708,120	\$1,894,332	7.00%	31	\$11,262	\$31,813
6	Feb-23	\$1,719,382	(\$283,052)	\$1,436,331	\$1,577,856	7.00%	28	\$8,473	\$40,286
7	Mar-23	\$1,444,803	(\$301,075)	\$1,143,728	\$1,294,266	7.00%	31	\$7,695	\$47,981
8	Apr-23	\$1,151,423	(\$221,228)	\$930,195	\$1,040,809	7.75%	30	\$6,630	\$54,611
9	May-23	\$936,825	(\$129,370)	\$807,455	\$872,140	7.75%	31	\$5,741	\$60,351
10	Jun-23	\$813,195	(\$92,470)	\$720,725	\$766,960	7.75%	30	\$4,885	\$65,237
11	Jul-23	\$725,610	(\$62,955)	\$662,655	\$694,133	8.25%	31	\$4,864	\$70,100
12	Aug-23	\$667,519	(\$65,043)	\$602,476	\$634,998	8.25%	31	\$4,449	\$74,550
* 13	Sep-23	\$606,926	(\$98,852)	\$508,074	\$557,500	8.25%	30	\$3,780	\$78,330
* 14	Oct-23	\$511,854	(\$168,697)	\$343,157	\$427,506	8.50%	31	\$3,086	\$81,416
* 15	Nov-23	\$346,243	(\$230,410)	\$115,834	\$231,038	8.50%	30	\$1,614	\$83,030
* 16	Dec-23	\$117,448	(\$315,504)	(\$198,056)	(\$40,304)	8.50%	31	(\$291)	\$82,739
* 17	Jan-24	(\$198,347)	(\$367,518)	(\$565,866)	(\$382,106)	8.50%	31	(\$2,758)	\$79,981
15		(\$568,624)	(\$3,013,069)						
16				Projected Cumulative Collection	(\$3,013,069)				
17				Total Approved Collection	\$2,364,465				
18				(Over)/Under Collection, excluding interest	(\$648,605)				
19				Cumulative Interest	\$79,981				
20				Total (Over)/Under Collection, including interest	(\$568,624)				

Reference:

- (a) From General Ledger
- (b) Actuals: Company financials; Forecast: PTAM Rate * Forecasted Therms
- (c) Column (a) + Column (b)
- (d) [Column (a) + Column (c)] ÷ 2
- (e) Interest rate - Quarterly Prime Rate- http://www.fedprimerate.com/wall_street_journal_prime_rate_history.htm
- (f) Days per month
- (g) [Column (d) x ((Column (e) / 365) * Column (f))]
- (h) Column (g) + Prior Month Column (h)
- * Projected

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
Property Tax Adjustment Mechanism
Municipal Property Tax 2022 Invoices

Line	Municipality	Parcel	Tax Year 2022				Total Due	Notes
			Installment #1	Installment #2	Installment #3	Installment #4		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Alenstown	000 00-000001-000000	\$ 28,173	\$ 15,891	\$ -	\$ -	\$.06	
2	Amherst	002-033-008	55,921	53,328	-	-	109,277	
3	Amherst	002-033-007	2,711	2,660	-	-	5,371	
	Auburn	0000010000010000U/L	803	738	-	-	1,541	
5	Bedford	1-1-A	78,192	89,187	-	-	167,379	
6	Belmont	999-000-000-001	21,032	18,015	-	-	37,047	
7	Berlin	000 0 -00051.0000L1	9,619	6,563	-	-	16,182	
8	Boscawen	000099-000002-000000	1,078	1,619	-	-	28,697	
9	Boz	0-9-99	70,188	60,28	-	-	133,291	
10	Canterbury	000000-000002-000000	2,683	2,939	-	-	5,622	
11	Derry	35-102	5,263	1,999	-	-	96,219	
12	Franklin	000-001-00	50,22	50,867	-	-	101,109	
13	Glford	210-002.000	51	50	-	-	101	(A)
14	Glford	210-003.000	8	7	-	-	95	(A)
15	Glford	210-000.000	6	6	-	-	92	(A)
16	Glford	210-005.000	8	8	-	-	96	(A)
17	Glford	200-003.000	3,158	2,595	-	-	5,753	
18	Goffstown	99- -2	8,618	1,589	-	-	88,208	
19	Goffstown	99- -1	1,379	1,232	-	-	2,610	
20	Hollis	056-027-001	2,069	1,35	-	-	3,223	
21	Hooksett	02A5-001	1,898	187,800	-	-	336,709	
22	Hooksett	0036-00 1-0001	3,02	3,815	-	-	6,839	
23	Hudson	100-006-000	192,63	133,005	-	-	325,699	
24	Hudson	167-030-000	861	808	-	-	1,769	
25	Hudson	167-029-000	1,057	79	-	-	1,851	
26	Lason	25- 83-1	159,000	116,063	-	-	275,063	
27	Litchfield	000U/L-000U/L-000001	1,788	15,876	-	-	30,66	
28	Londonderry	81-7-0	6,63	2,320	-	-	70,95	
29	Londonderry	81-7-1	2,1, 69	239,6	-	-	81,113	
30	Londonderry	81-1 -0	16,638	12,0 8	-	-	28,685	(B)
31	Londonderry	81-1 -0	11,5 9	10, 5	-	-	22,002	(B)
32	Drive LLC	1 -21-2	1,18	1,338	-	-	28,522	(C)
33	Loudon	000070-00000 -000000	81, 79	12, 701	-	-	206,180	
34	Manchester	0099A-0075	1,17, 871	1, 93,525	-	-	2,668,395	
35	Manchester	0752-0001	20,310	22,8 2	-	-	3,152	
36	Manchester	0508-0002A	63	70	-	-	133	
37	Manchester	059 -000	266	299	-	-	566	
38	Manchester	0 71-0008	61	519	-	-	880	
39	Merrimack	006D-3-000000-000000	135,089	215, 20	-	-	350,509	
0	Milford	038-163-000-000	868	973	-	-	1,841	
1	Milford	055-007-000-000	63, 57	6, 798	-	-	128,252	
2	Nashua	0039-00026	1,618	1,580	-	-	3,198	
3	Nashua	0038-00063	97	137	-	-	23	
	Nashua	0038-00020	153	217	-	-	370	
5	Nashua	00 1-00011	0,712	15, 28	-	-	56,1 0	
6	Nashua	0000PC-00005	1,313,323	1,13,359	-	-	2,726,682	
7	Northfield	000999-000001-000001	25,815	16,172	-	-	1,987	
8	Pembroke	999-11	77,306	57,172	-	-	13, 78	
9	Sambroton	00,000,000 000	2,158	2,003	-	-	3,171	
50	T. Bon	000R23-000013-000000	125,307	135,767	-	-	261,07	
51	T. Bon	000R23-00001 -000000	10,315	11,153	-	-	21, 68	
52	Concord	772/12	7,6 0	7,6 0	8, 35	8, 35	32,151	(D)
53	Concord	772/11	503	503	553	553	2,111	(E)
54	Concord	772/10	6,263	6,263	6,91	6,91	26,353	
55	Concord	772/9	30	336	336	336	1,291	
56	Concord	772/7	558	558	616	616	2,3 7	
57	Concord	772/6	881	881	973	973	3,707	
58	Concord	772/6A	5	5	5	5	19	(F)
59	Concord	N000/1/13	12,687	12,687	1,817	1,817	55,007	
60	Concord	P000/1/6	860	860	682	682	3,082	
61	Concord	7022/1	3	3	379	379	1, 6	
62	Concord	P000/1/3	28,652	28,652	22,737	22,737	102,779	
63	Concord	N000/1/2	22,896	22,896	93,879	93,879	1,833,5 9	
64	Concord	2022/1	2 9	2 9	275	275	1,0 6	
65	Concord	7 32/19	1,729	1,729	1,909	1,909	7,276	
66	Concord	9 2/3	283	283	313	313	1,162	
67	Keene	583038000U/L000	119,006	138,132	-	-	267,138	(G)
68	Keene -R&M	116039000000000	9, 07	9,5 1	-	-	18,9 8	
69	Keene REALTY	58201 000000000	5,102	5,020	-	-	10,122	(H)
70	Keene Propane	583038000000000	3,791	3,731	-	-	7,522	(I)
71	total		\$ 4,986,886	\$ 5,377,700	\$ 552,820	\$ 552,820	\$ 11,470,227	
72	Calculated Municipal Property taxes Included in Distribution Rates through 12/31/2022						\$ 8,924,897	
73	Difference Between 2022 Municipal Property taxes Paid and Approved Calculation Municipal Property taxes Included in Distribution Rates Per Order No. 26 808						\$ 2,545,330	

Reference:

Line 72 - Per Settlement Agreement - Order No. 26,808 (April 28, 2023)

Line 73 - Line 71, Column G - Line 72

Note (A) - Since this Parcel is a non-utility property, the Company appropriately paid the State Education Tax. Per RSA 83-F:1.V, the land subject to taxation on those parcels do not meet the definition of utility property and as such is not exempt from the State Education tax.

Note (B) - Both parcels 81-14-0 and 81-14-1 are related to our Londonderry office on Buttrick Road, which houses both gas and electric employees for NH operations. This is a shared service building; therefore, costs have historically been split 70/30 between EnergyNorth Natural Gas (8840) and Granite State Electric (8830). EnergyNorth Natural Gas pays 70% of the invoice and Granite State Electric pays the remaining 30%.

Note (C) - For Parcel 14-21-2, This Invoice is paid to 7 Delta Drive LLC, and not to the Town of Londonderry, the Company appropriately paid the State Education Tax, as this is a leased property and is considered a non-utility property.

Note (D) - For all Parcels for City of Concord, two invoices for are issued in May 2022 and December 2022. The May Invoice contains Installment #1 for Q2 2022 and Installment #2 for Q3 2022. The December Invoice contains Installment #3 for Q4 2022 and Installment #4 for Q1 2023.

Note (E) - For Parcel No. 772/11, The company paid \$35.59 in State Education Tax for both Installments #1 and #2. The company paid \$16.17 for Installment #3 and \$16.16 for Installment #4, for a total of \$103.51.

Note (F) - For Parcel No. 772/6A, The company subtracted the State Education Tax correct for Installments #1 & #2, but subtracted the amount of \$1.03 on #3 and #4 instead of \$0.52 for #3 and \$0.51 for #4.

Note (G) - Formerly listed as Parcel No. 583038000001000.

Note (H) - This Invoice is paid to R&M Realty, not to the Town of Keene. Since this Parcel is a leased property, the Company appropriately paid the State Education Tax. Per RSA 83-F:1.V.

Note (I) - This Invoice is paid to Keene Propane NY, not the Town of Keene, so the Company appropriately paid the State Education Tax.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Local Delivery Adjustment Charge (LDAC) - Recovery of Rate Case Expense and Recoupment Summary

<u>Line No.</u>	<u>Description</u> (A)	<u>Total</u> (B)
1	Projected (Over)/Under Recovery Balance February 1, 2024	\$ (900,849)
2	Additional Rate Case Expenses Approved to be Recovered	<u>\$ -</u>
3	Total Rate Case Expenses to be Recovered	\$ (900,849)
4	Forecast Throughput (Therms)	185,717,888
5	LDAC - RCE Factor (\$/Therm)	(\$0.0049)

Reference:

Line No. 1 - Schedule 6 Page 2, Line 20

Line No. 2 - Per Settlement Agreement dated April 19, 2023 in Docket No. DG 20-105, Exhibit 64, Bates 007. Order No. 26,808

Line No. 3 - Line 1 plus Line 2

Line No. 4 - Company Forecast

Line No. 5 - Line 3 divided by Line 4

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Recoupment/Rate Case Expense Reconciliation
Reconciliation of Previous Period November 2022 – January 2024**

1	Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
2		(a)**	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3	Nov-22	\$885,471	(\$54,780)	\$830,691	\$858,081	6.25%	30	\$4,408	\$4,408
4	Dec-22	\$835,099	(\$76,466)	\$758,633	\$796,866	7.00%	31	\$4,738	\$9,145
5	Jan-23	\$763,370	(\$135,333)	\$628,037	\$695,704	7.50%	31	\$4,432	\$13,577
6	Feb-23	\$632,469	(\$101,402)	\$531,066	\$581,767	7.75%	28	\$3,459	\$17,036
7	Mar-23	\$534,525	(\$107,914)	\$426,611	\$480,568	7.75%	31	\$3,163	\$20,199
8	Apr-23	\$429,774	(\$79,215)	\$350,559	\$390,166	8.00%	30	\$2,565	\$22,764
9	May-23	\$353,124	(\$46,921)	\$306,203	\$329,664	8.00%	31	\$2,240	\$25,004
10	Jun-23	\$308,443	(\$40,265)	\$268,179	\$288,311	0.00%	30	\$0	\$25,004
11	Jul-23	\$268,179	(\$57,582)	\$210,596	\$239,387	0.00%	31	\$0	\$25,004
12	Aug-23	\$210,596	(\$54,277)	\$156,320	\$183,458	0.00%	31	\$0	\$25,004
*	13 Sep-23	\$156,320	(\$88,488)	\$67,831	\$112,076	0.00%	30	\$0	\$25,004
*	14 Oct-23	\$67,831	(\$151,011)	(\$83,179)	(\$7,674)	0.00%	31	\$0	\$25,004
*	15 Nov-23	(\$83,179)	(\$206,254)	(\$289,433)	(\$186,306)	0.00%	30	\$0	\$25,004
*	16 Dec-23	(\$289,433)	(\$282,427)	(\$571,860)	(\$430,647)	0.00%	31	\$0	\$25,004
*	17 Jan-24	(\$571,860)	(\$328,988)	(\$900,849)	(\$736,355)	0.00%	31	\$0	\$25,004
18			(\$1,811,324)					\$25,004	
19			Projected Cumulative Collection	(\$1,811,324)					
20			Total Approved Collection	\$885,471					
21			(Over)/Under Collection, excluding interest	(\$925,853)					
19			Cumulative Interest	\$25,004					
20			Total (Over)/Under Collection, including interest	(\$900,849)					

Reference:

- (a) Per Settlement Agreement dated April 19, 2023 in Docket No. DG 20-105, Exhibit 64, Bates 007.
- (b) Company records (Rate Case Recoveries minus Sent to Phased-In Revenues)
- (c) Column (a) + Column (b)
- (d) [Column (a) + Column (c)] ÷ 2
- (e) Per Settlement Agreement dated April 19, 2023 in Docket No. DG 20-105, the Company eliminated carrying charges on a going forward basis effective Jun 1, 2023.
- (f) Days per month
- (g) [Column (d) x ((Column (e) / 365) * Column (f))]
- (h) Column (g) + Prior Month Column (h)
- * Projected
- ** Accounting to make True-Up to match approved beginning balance per Settlement Agreement dated April 29, 2023 in Docket No. DG 20-105

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Docket No. DG 20-105 Rate Case Expense
To be Recovered February 2024 – January 2025
As of July 31, 2023

Line No	Service Provider	(a) Expense as of 8/31/22	(b) Amount Approved for Recovery per Order No. 26,691	(c) Agreed upon 11/18/22 Audit Adjustments	(d) = (a) - (b) + (c) Unresolved Amounts Prior to 4/28/23 Settlement	(e) Agreed upon 4/28/23 Settlement Adjustments	(f) = (d) + (e) Amount Approved for Recovery per Order No. 26,808	Description of Service
1	Concentric Energy Advisors	\$ 48,381.75	\$ -	\$ -	\$ 48,381.75	\$ -	\$ 48,381.75	Review of Decoupling Mechanism Revenue Requirement, Rate Design, Marginal Cost of Service , Functional Cost of Service, Decoupling Effects on EE, Cost of Capital
2	FTI Consulting	\$ 385,965	\$ 385,965	\$ -	\$ -	\$ -	\$ -	Review Status of Depreciation
3	Keegan Werlin	\$ 148,407	\$ 101,571	\$ (5,913)	\$ 40,923	\$ -	\$ 40,923	Legal Services
4	ScottMadden	\$ 34,215	\$ -	\$ -	\$ 34,215	\$ -	\$ 34,215	Testimony Support
5	Management Applications Consulting	\$ 71,243	\$ 33,246	\$ -	\$ 37,997	\$ (37,997)	\$ -	Review Status of Depreciation
6	Court Reporter	\$ 1,743	\$ 1,743	\$ -	\$ -	\$ -	\$ -	Court Reporter
7	Customer Notice	\$ 46,241	\$ 46,241	\$ -	\$ -	\$ -	\$ -	Customer Notice
8	Legal Notices	\$ 467	\$ 467	\$ -	\$ -	\$ -	\$ -	Legal Notices
9	Printing Expenses	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	Printing Expenses
10								
11	Subtotal	\$ 736,821	\$ 569,392	\$ (5,913)	\$ 161,516	\$ (37,997)	\$ 123,519	
12								
13								
14	<u>DOE Consultants</u>							
15	Blue Ridge Consulting	\$ 64,653	\$ 64,653	\$ -	\$ -	\$ -	\$ -	Revenue Requirement
16	J. Randall Woolridge	\$ 33,800	\$ 33,800	\$ -	\$ -	\$ -	\$ -	Cost of Capital
17								
18	<u>OCA Consultants</u>							
19	Exeter Associates	\$ 12,924	\$ 12,924	\$ -	\$ -	\$ -	\$ -	Cost of Service/Rate Design
20								
21	Subtotal DOE/OCA	\$ 111,376	\$ 111,376	\$ -	\$ -	\$ -	\$ -	
22								
23	Grand Total	\$ 848,198	\$ 680,768	\$ (5,913)	\$ 161,516	\$ (37,997)	\$ 123,519	Total Estimated Amount

Reference:

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
For Recovery Period February 1, 2024 - January 31, 2025
Residential Gas Assistance Program

		Customer Charge	Block	Total
1	Winter Period Distribution (as of September 1, 2023)			
2	R-3 Base Rates	\$ 15.39	\$ 0.6167	
3	R-4 Base Rates	\$ 8.47	\$ 0.3392	
4	Program Distribution Subsidy	\$ 6.9260	\$ 0.2775	
5	Normal Winter Therms			640
6	Estimated Winter 2023/2024 Distribution Subsidy	<u>\$ 41.56</u>	<u>\$ 177.60</u>	<u>\$ 219.16</u>
7	Number of Estimated 2023/2024 Participants	6,032	65	6,097
8	Winter Period COG (as of September 1, 2023)			
9	R-3 COG Rates	\$ 0.1326	\$ 2.6520	
10	R-4 COG Rates	\$ 0.0729	\$ 1.4586	
11	Program COG Subsidy	\$ 0.0597	\$ 1.1934	\$ -
12	Estimated Winter 2023/2024 COG Subsidy	<u>\$ 38.19</u>	<u>\$ 763.76</u>	<u>\$ 801.94</u>
13	Winter Distribution Subsidy times Number of Participants			\$ 1,336,221
14	Winter COG Subsidy times Number of Participants			\$ 279,993
15	Projected (Over)/Under Recovery Balance February 1, 2024			\$ 347,171
16	Estimated Annual Administrative Costs			-
17	Total Program Costs			<u>\$ 1,963,385</u>
18	Estimated weather normalized firm therms billed for the			
19	Twelve months ended 01/31/25 sales and transportation			<u>185,717,888</u>
20	Total Gas Assistance Program Charge			\$ 0.0106

Reference:

- Line 3 - Line 2 * 55% to determine discounted rate*
- Line 4 - Line 2 minus Line 3*
- Line 5 - Company Forecast*
- Line 6 - Line 4 * 6 (Months of Winter Period)*
- Line 7 - Estimated number of participants for 2023/2024 is based on the actual number participants as of April 2022.*
- Line 10 - Line 9 * 55% to determine discounte rate*
- Line 11 - Line 9 - Line 10*
- Line 12 - Line 5 * Line 11*
- Line 13 - Line 6 * Line 8*
- Line 14 - Line 8 * Line 13*
- Line 15 - Schedule 7, page 2, Line 11, Total column*
- Line 16 - No costs anticipated*
- Line 17 - Line 13 + Line 14 + Line 15 + Line 16*
- Line 18 & 19 - Company forecast*
- Line 20 - Line 17 / Line 18 & 19*

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
 November 2022 through January 2024
 Residential Gas Assistance Program Reconciliation

	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	Total
1 FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	
2 DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	31	30	31	31	
3 Beginning Balance	\$ 520,920	\$ 469,649	\$ 863,860	\$ 866,595	\$ 762,607	\$ 642,187	\$ 531,271	\$ 471,455	\$ 352,098	\$ 249,596	\$ 146,808	\$ 71,118	\$ 10,000	\$ (43,921)	\$ 347,425	\$ 520,920
4 Add: Actual Costs	84,145	675,647	598,216	357,611	371,022	250,067	148,059	34,397	431	1,859	(798)	797	84,145	675,647	598,216	3,879,461
5 Less: Collected Revenue	(137,948)	(285,392)	(600,968)	(466,422)	(496,044)	(364,828)	(211,270)	(156,537)	(105,037)	(106,073)	(75,650)	(62,207)	(137,948)	(285,392)	(600,968)	(4,092,686)
6 Add: Administrative and Start Up Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Ending Balance Pre-Interest	\$ 467,117	\$ 859,903	\$ 861,108	\$ 757,785	\$ 637,585	\$ 527,426	\$ 468,060	\$ 349,315	\$ 247,492	\$ 145,382	\$ 70,360	\$ 9,708	\$ (43,803)	\$ 346,333	\$ 344,673	\$ 307,696
8 Month's Average Balance	\$ 494,018	\$ 664,776	\$ 862,484	\$ 812,190	\$ 700,096	\$ 584,806	\$ 499,666	\$ 410,385	\$ 299,795	\$ 197,489	\$ 108,584	\$ 40,413	\$ (16,901)	\$ 151,206	\$ 346,049	\$ 410,337
9 Interest Rate	6.25%	7.00%	7.50%	7.75%	7.75%	8.00%	8.00%	8.25%	8.25%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
10 Interest Applied	\$ 2,532	\$ 3,957	\$ 5,487	\$ 4,822	\$ 4,601	\$ 3,845	\$ 3,395	\$ 2,783	\$ 2,104	\$ 1,426	\$ 759	\$ 292	\$ (118)	\$ 1,092	\$ 2,498	\$ 39,475
11 Ending Balance	\$ 469,649	\$ 863,860	\$ 866,595	\$ 762,607	\$ 642,187	\$ 531,271	\$ 471,455	\$ 352,098	\$ 249,596	\$ 146,808	\$ 71,118	\$ 10,000	\$ (43,921)	\$ 347,425	\$ 347,171	\$ 347,171

Reference:
 Estimated Actual Costs are based off 2022 data
 Estimated Collected Revenue are based off 2022 data, Keene's Collected Revenue are included in ENNG GL for those estimates
 October 2023 Estimated Actual Costs based off 2021 data, no costs reported for Keene in that period

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Quarterly Report
Gas Assistance Program (GAP)
2022-23 Discounted 45%

													Summary		
	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	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	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	167
Non-LIHEAP	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,615	3
Total	(a) 5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	6,097	170
GAP Recoveries															
Actual / Projected															
Therm Sales	8,231,091	14,904,980	29,897,544	22,991,323	24,491,558	17,984,971	10,478,442	7,598,618	6,090,557	6,296,037	7,971,933	13,604,579	170,541,633	186,338,561	15,796,928
GAP Rate Per Therm	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	\$0.0203	
Total	\$167,091	\$302,571	\$606,920	\$466,724	\$497,179	\$365,095	\$212,712	\$154,252	\$123,638	\$127,810	\$161,830	\$276,173	\$3,461,995	\$3,782,673	\$320,678
Adjustment	-\$29,143	-\$17,179	-\$5,952	-\$302	-\$1,135	-\$267	-\$1,442	\$2,285	\$0	\$0	\$0	\$0	-\$53,134	\$0	
Total Adjusted Recoveries (3)	\$137,948	\$285,392	\$600,968	\$466,422	\$496,044	\$364,828	\$211,270	\$156,537	\$123,638	\$127,810	\$161,830	\$276,173	\$3,408,861	\$3,782,673	\$373,812
Program Costs															
Actual & Projected Costs															
Prior Period Ending Balance	(c) 520,920												520,920	494,571	(26,349)
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)	2,532	3,957.36	5,487	4,822	4,601	3,845	3,395	2,783	0	0	0	0	31,423	0	(31,423)
Fixed Discount	9,478	41,057.54	41,604	42,665	53,069	50,707	38,434	7,030	41,050	41,050	41,050	41,050	448,244	253,365	(194,879)
Variable Discount	16,354	134,679.57	184,681	189,765	229,241	171,449	88,610	23,488	21,684	26,784	57,043	123,655	1,267,433	959,169	(308,264)
COG Discount	58,313	499,909.48	371,931	125,182	88,712	27,912	21,015	3,880	16,695	20,622	43,919	95,206	1,373,296	2,074,829	701,533
Total Monthly Costs (3)	(d) \$86,677	\$679,604	\$603,704	\$362,433	\$375,623	\$253,913	\$151,454	\$37,180	\$79,429	\$88,456	\$142,013	\$259,911	\$3,120,396	\$3,287,364	\$166,967
Avg Monthly Residential Customer Bill	\$ 145.99	\$ 227.86	\$ 262.41	\$ 182.87	\$ 137.28	\$ 90.09	\$ 115.25	\$ 69.29	\$ 46.19	\$ 43.33	\$ 43.58	\$ 57.68	\$1,421.81	\$2,697.63	\$1,275.82
Avg Monthly Residential Low Income Customer Bill	\$ 90.25	\$ 137.62	\$ 157.41	\$ 114.91	\$ 89.04	\$ 61.08	\$ 114.88	\$ 67.23	\$ 44.84	\$ 42.36	\$ 43.74	\$ 59.19	\$1,022.54	\$453.64	(\$568.90)
Avg Monthly GAP Customer Discount	\$55.74	\$90.23	\$105.00	\$67.95	\$48.24	\$29.01	\$0.38	\$2.06	\$1.35	\$0.97	(\$0.16)	(\$1.51)	\$399.27	\$2,243.99	\$1,844.72
Avg Monthly GAP Customer Discount as a % to Avg Monthly Residential Customer Bill	38.18%	39.60%	40.01%	37.16%	35.14%	32.20%	0.33%	2.98%	2.93%	2.24%	-0.36%	-2.62%	28.08%	83.18%	
Gross Monthly Revenues	\$14,095,231	\$27,071,121	\$41,607,821	\$34,648,481	\$25,347,265	\$16,355,107	\$10,413,931	\$9,937,569	\$5,815,241	\$5,736,826	\$6,538,784	\$7,948,572	\$205,515,949	196,688,781	\$8,827,168
Total Costs as a percent of Gross Monthly Revenues	0.61%	2.51%	1.45%	1.05%	1.48%	1.55%	1.45%	0.37%	1.37%	1.54%	2.17%	3.27%	1.52%	2.03%	

Reference

- (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 2021-22 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.
- * Taken directly from the most recent Quarterly Gas Assistance Program Report, CFID # 2333, Docket No. DG 20-013

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

LDAC 2023 2025 Filing

LDAC Bill Comparisons, Proposed LDAC Rates February 1, 2024 - January 31, 2025 vs. Current LDAC Rates

1 Proposed LDAC Rates February 1 2024 - January 31 2025 with Current LDAC Rates from November 1 2023 - January 31 2024							
Residential Customers (Rate Codes R 3)							
	Nov 23	Dec 23	an 24	Feb 24	Mar 24	Apr 24	Winter Nov Apr
typical Usage (herms)	8	118	137	131	10	66	6.0
6 Energy Efficiency	\$ 0.0667	\$ 0.0667	\$ 0.0699	\$ 0.0699	\$ 0.0699	\$ 0.0699	
7 Energy Efficiency Amount	\$ 5.63	\$ 7.90	\$ 9.56	\$ 9.13	\$ 7.26	\$.61	\$.09
8 Gas Ho der	\$ -	\$ -	\$ -	\$ 0.0006	\$ 0.0006	\$ 0.0006	
9 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ 0.07	\$ 0.06	\$ 0.0	\$ 0.17
10 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	
11 MGP Amount	\$ 0.6	\$ 0.90	\$ 1.0	\$ (0.06)	\$ (0.05)	\$ (0.03)	\$ 2.
12 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0001	\$ 0.0001	\$ 0.0001	
13 Total Environmental	\$ 0.6	\$ 0.90	\$ 1.0	\$ 0.01	\$ 0.01	\$ 0.01	\$ 2.61
1 RDAF	\$ -	\$ -	\$ -	\$ 0.1058	\$ 0.1058	\$ 0.1058	
15 RDAF amount	\$ -	\$ -	\$ -	\$ 13.82	\$ 10.98	\$ 6.98	\$ 31.78
16 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.0106	\$ 0.0106	\$ 0.0106	
17 PTAM amount	\$ 1.05	\$ 1.7	\$ 1.70	\$ 1.38	\$ 1.10	\$ 0.70	\$ 7.0
18 RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.009)	\$ (0.009)	\$ (0.009)	
19 RCE Amount	\$ 0.9	\$ 1.31	\$ 1.52	\$ (0.63)	\$ (0.50)	\$ (0.32)	\$ 2.31
20 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0106	\$ 0.0106	\$ 0.0106	
21 GAP Amount	\$ 1.71	\$ 2.0	\$ 2.78	\$ 1.38	\$ 1.10	\$ 0.70	\$ 10.08
22 LDAC	\$ 0.1180	\$ 0.1180	\$ 0.1212	\$ 0.1921	\$ 0.1921	\$ 0.1921	
23 LDAC Amount	\$ 9.95	\$ 13.98	\$ 16.58	\$ 25.09	\$ 19.95	\$ 12.67	\$ 98.22

2 Current LDAC Rates November 1 2022 - January 31 2024							
Residential Customers (Rate Codes R 3)							
	Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter Nov Apr
typical Usage (herms)	8	118	137	131	10	66	6.0
28 Energy Efficiency	\$ 0.06	\$ 0	\$ 0.06	\$ 0.0667	\$ 0.0667	\$ 0.0667	
29 Energy Efficiency Amount	\$ 5.0	\$ 7.58	\$.99	\$.99	\$.99	\$.99	\$ 32.92
30 Gas Ho der	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
33 MGP Amount	\$ 0.6	\$ 0.90	\$ 1.0	\$ 0.99	\$ 0.79	\$ 0.50	\$.86
34 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
35 Total Environmental	\$ 0.6	\$ 0.90	\$ 1.0	\$.99	\$ 0.79	\$ 0.50	\$.86
36 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	
39 PTAM amount	\$ 1.05	\$ 1.7	\$ 1.70	\$ 1.62	\$ 1.29	\$ 0.82	\$ 7.9
0 RCE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
1 RCE Amount	\$ 0.37	\$ 0.52	\$ 0.60	\$ 0.57	\$ 0.6	\$ 0.29	\$ 2.82
2 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	
3 GAP Amount	\$ 1.71	\$ 2.0	\$ 2.78	\$ 2.65	\$ 2.11	\$ 1.3	\$ 12.99
Total LDAC	\$ 0.1086	\$ 0.1086	\$ 0.1113	\$ 0.1113	\$ 0.1113	\$ 0.1113	
5 Total LDAC Amount	\$ 9.16	\$ 12.85	\$ 15.23	\$ 1.5	\$ 11.56	\$ 7.3	\$ 70.68

6 LDAC Bill Impact : Residential Customers (Rate Codes R 3)							
	Nov 23	Dec 23	an 24	Feb 24	Mar 24	Apr 24	Winter Nov Apr
8 Energy Efficiency	\$ 0.23	\$ 0.32	\$.58	\$.1	\$ 2.27	\$ (0.37)	\$ 11.17
9 Energy Efficiency Amount	2%	2%	91.8%	83.1%	5.6%	-7.5%	15.8%
51 Environmental	\$ -	\$ -	\$ (0.98)	\$ (0.78)	\$ (0.50)	\$ (2.26)	
52 Total Environmental	0.0%	0.0%	0.0%	-98.9%	-98.9%	-98.9%	- 6.4%
53 RDAF	\$ -	\$ -	\$ -	\$ 13.82	\$ 10.98	\$ 6.98	\$ 31.78
5 RDAF amount							
55 PTAM	\$ -	\$ -	\$ -	\$ (0.2)	\$ (0.19)	\$ (0.12)	\$ (0.5)
56 PTAM amount	0.0%	0.0%	0.0%	-1.5%	-1.5%	-1.5%	-8.8%
57 RCE	\$ 0.57	\$ 0.79	\$ 0.92	\$ (1.21)	\$ (0.96)	\$ (0.61)	\$ (0.50)
58 RCE Amount	152.3%	152.3%	152.3%	-210.2%	-210.2%	-210.2%	-17.9%
59 GAP	\$ -	\$ -	\$ (1.27)	\$ (1.01)	\$ (0.6)	\$ (2.91)	
60 GAP Amount	0.0%	0.0%	-7.8%	-7.8%	-7.8%	-22.1%	
61 Total LDAC	\$ 0.79	\$ 1.11	\$ 1.35	\$ 10.56	\$ 8.39	\$ 5.33	\$ 27.5
62 Total LDAC Amount	8.7%	8.7%	8.9%	72.6%	72.6%	72.6%	39.0%

	May 24	un 24	ul 24	Aug 24	Sep 24	Oct 24	Summer May Oct	total Nov Oct
	37	19	1	12	21	52	155	795
6 Energy Efficiency	\$ 0.0699	\$ 0.0699	\$ 0.0699	\$ 0.0699	\$ 0.0699	\$ 0.0699		
7 Energy Efficiency Amount	\$ 2.61	\$ 1.35	\$ 0.97	\$ 0.86	\$ 1.7	\$ 3.60	\$ 10.87	\$ 5.95
8 Gas Ho der	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006		
9 Gas Ho der Amount	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.03	\$ 0.09	\$ 0.26
10 MGP	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)		
11 MGP Amount	\$ (0.02)	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.02)	\$ (0.07)	\$ 2.36
12 Environmental	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001		
13 Total Environmental	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.01	\$ 2.62
1 RDAF	\$ 0.1058	\$ 0.1058	\$ 0.1058	\$ 0.1058	\$ 0.1058	\$ 0.1058		
15 RDAF amount	\$ 3.95	\$ 2.05	\$ 1.6	\$ 1.31	\$ 2.23	\$ 5.5	\$ 16.5	\$ 8.23
16 PTAM	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106		
17 PTAM amount	\$ 0	\$ 0.21	\$ 0.15	\$ 0.13	\$ 0.22	\$ 0.55	\$ 1.65	\$ 9.0
18 RCE	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)		
19 RCE Amount	\$ (0.18)	\$ (0.09)	\$ (0.06)	\$ (0.06)	\$ (0.10)	\$ (0.25)	\$ (0.75)	\$ 1.56
20 GAP	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106		
21 GAP Amount	\$ 0	\$ 0.21	\$ 0.15	\$ 0.13	\$ 0.22	\$ 0.55	\$ 1.65	\$ 11.73
22 LDAC	\$ 0.1921	\$ 0.1921	\$ 0.1921	\$ 0.1921	\$ 0.1921	\$ 0.1921		
23 LDAC Amount	\$ 7.18	\$ 3.72	\$ 2.66	\$ 2.37	\$.05	\$ 9.90	\$ 29.87	\$ 128.10

	May 23	un 23	ul 23	Aug 23	Sep 23	Oct 23	Summer May Oct	total Nov Oct
	37	19	1	12	21	52	155	795
28 Energy Efficiency	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667		
29 Energy Efficiency Amount	\$ 2.9	\$ 0.667	\$ 0.92	\$ 0.82	\$ 1.0	\$ 3.	\$ 10.37	\$ 3.29
30 Gas Ho der	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
31 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
33 MGP Amount	\$ 0.28	\$ 0.15	\$ 0.11	\$ 0.09	\$ 0.16	\$ 0.39	\$ 1.18	\$ 6.05
34 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
35 Total Environmental	\$ 0.28	\$ 0.15	\$ 0.11	\$ 0.09	\$ 0.16	\$ 0.39	\$ 1.18	\$ 6.05
36 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
37 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012		
39 PTAM amount	\$ 0.6	\$ 0.2	\$ 0.17	\$ 0.15	\$ 0.26	\$ 0.6	\$ 1.93	\$ 9.86
0 RCE	\$ 0.00	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111		
1 RCE Amount	\$ 0.16	\$ 0.21	\$ 0.15	\$ 0.1	\$ 0.23	\$ 0.57	\$ 1.8	\$.29
2 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203		
3 GAP Amount	\$ 0.76	\$ 0.39	\$ 0.28	\$ 0.25	\$ 0.3	\$ 1.05	\$ 3.16	\$ 16.15
Total LDAC	\$ 0.1113	\$ 0.1180	\$ 0.1180	\$ 0.1180	\$ 0.1180	\$ 0.1180		
5 Total LDAC Amount	\$.16	\$ 2.29	\$ 1.63	\$ 1.6	\$ 2.8	\$ 6.08	\$ 18.10	\$ 88.78

	May 24	un 24	ul 24	Aug 24	Sep 24	Oct 24	Summer May Oct	total Nov Oct
	37	19	1	12	21	52	155	795
8 Energy Efficiency	\$ 0.12	\$ 0.06	\$ 0.0	\$ 0.0	\$ 0.07	\$ 0.16	\$ 0.50	\$ 11.68
9 Energy Efficiency Amount	8%	5%	5%	5%	5%	5%	5%	27%
51 Environmental	\$ (0.28)	\$ (0.15)	\$ (0.10)	\$ (0.09)	\$ (0.16)	\$ (0.39)	\$ 1.19	\$ 8.66
52 Total Environmental	-98.9%	-98.9%	-98.9%	-98.9%	-98.9%	-98.9%	101.1%	1.33%
53 RDAF	\$ 3.95	\$ 2.05	\$ 1.6	\$ 1.31	\$ 2.23	\$ 5.5	\$ 16.5	\$ 8.23
5 RDAF amount								
55 PTAM	\$ (0.07)	\$ (0.03)	\$ (0.02)	\$ (0.02)	\$ (0.0)	\$ (0.09)	\$ (0.28)	\$ (0.82)
56 PTAM amount	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-8.3%
57 RCE	\$ (0.35)	\$ (0.31)	\$ (0.22)	\$ (0.20)	\$ (0.3)	\$ (0.82)	\$ (2.23)	\$ (2.73)
58 RCE Amount	-210.2%	-1.37%	-1.37%	-1.37%	-1.37%	-1.37%	-151.1%	-63.7%
59 GAP	\$ (0.36)	\$ (0.19)	\$ (0.13)	\$ (0.12)	\$ (0.20)	\$ (0.50)	\$ (1.51)	\$ (.2)
60 GAP Amount	-7.8%	-7.8%	-7.8%	-7.8%	-7.8%	-7.8%	-8.3%	-27.1%
61 Total LDAC	\$ 3.02	\$ 1.	\$ 1.02	\$ 0.91	\$ 1.56	\$ 3.82	\$ 11.78	\$ 39.32
62 Total LDAC Amount	72.6%	62.8%	62.8%	62.8%	62.8%	62.8%	65.1%	3%

	Nov 24	Dec 24	an 25	total Nov an
typical Usage (herms)	8	118	137	339
6 Energy Efficiency	\$ 0.0699	\$ 0.0699	\$ 0.0699	\$ 0.0699
7 Energy Efficiency Amount	\$ 5.88	\$ 8.26	\$ 9.56	\$ 23.70
8 Gas Ho der	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006
9 Gas Ho der Amount	\$ 0.05	\$ 0.07	\$ 0.08	\$ 0.19
10 MGP	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.016)
11 MGP Amount	\$ (0.02)	\$ (0.06)	\$ (0.07)	\$ (0.16)
12 Environmental	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001
13 Total Environmental	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.03
1 RDAF	\$ 0.1058	\$ 0.1058	\$ 0.1058	\$ 0.1058
15 RDAF amount	\$ 8.90	\$ 12.51	\$ 1.6	\$ 35.88
16 PTAM	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106
17 PTAM amount	\$ 0.89	\$ 1.25	\$ 1.5	\$ 3.59
18 RCE	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.1)
19 RCE Amount	\$ (0.1)	\$ (0.57)	\$ (0.66)	\$ (1.6)
20 GAP	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106
21 GAP Amount	\$ 0.89	\$ 1.25	\$ 1.5	\$ 3.59
22 LDAC	\$ 0.1921	\$ 0.1921	\$ 0.1921	\$ 0.1921
23 LDAC Amount	\$ 16.17	\$ 22.72	\$ 26.27	\$ 65.15

	Nov 23	Dec
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LDAC Bill Comparisons, Proposed LDAC Rates February 1, 2024 - January 31, 2025, vs. Current LDAC Rates

1 Proposed LDAC Rates February 1 2024 - January 31 2025 with Current LDAC Rates from November 1 2023 - January 31 2024		2 Commercial/Industrial transportation Customers (Rate Codes G 41)						
3		Nov 23	Dec 23	an 24	Feb 24	Mar 24	Apr 24	Winter Nov Apr
4 typical Usage (herms)		261	390	82	58	33	185	2,111
5 Energy Efficiency	\$ 0.0	\$ 0.0	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066
7 Energy Efficiency Amount	\$ 11.58	\$ 17.33	\$ 22.6	\$ 21.35	\$ 15.58	\$ 8.62	\$	\$ 96.93
8 Gas Ho der	\$ -	\$ -	\$ -	\$ 0.006	\$ 0.006	\$ 0.006	\$ 0.006	\$
9 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ 0.28	\$ 0.19	\$ 0.10	\$	\$ 0.55
10 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$	\$
11 MGP Amount	\$ 1.98	\$ 2.97	\$ 3.66	\$ (0.22)	\$ (0.16)	\$ (0.09)	\$	\$ 8.1
12 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$	\$
13 Total Environmental	\$ 1.98	\$ 2.97	\$ 3.66	\$ 0.0	\$ 0.03	\$ 0.02	\$	\$ 8.69
15 RDAF	\$ -	\$ -	\$ -	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$	\$
16 RDAF amount	\$ -	\$ -	\$ -	\$ 8.25	\$ 6.02	\$ 3.33	\$	\$ 17.60
16 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$	\$
17 PTAM amount	\$ 3.23	\$ 8	\$ 5.98	\$ 86	\$ 3.5	\$ 1.96	\$	\$ 2.1
18 RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$	\$
19 RCE Amount	\$ 2.90	\$ 33	\$ 5.35	\$ (2.22)	\$ (1.62)	\$ (0.90)	\$	\$ 7.8
20 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$	\$
21 GAP Amount	\$ 5.30	\$ 7.92	\$ 9.78	\$ 86	\$ 3.5	\$ 1.96	\$	\$ 33.36
22 LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0810	\$ 0.0810	\$ 0.0810	\$	\$
23 LDAC Amount	\$ 2.96	\$ 37.35	\$ 7.18	\$ 37.13	\$ 27.10	\$ 1.99	\$	\$ 188.71

2 Current LDAC Rates November 1 2022 - January 31 2024		25 Commercial/Industrial transportation Customers (Rate Codes G 41)						
26		Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter Nov Apr
27		261	390	82	58	33	185	2,111
28 typical Usage (herms)								
29 Energy Efficiency	\$ 0.026	\$ 0.026	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$
30 Energy Efficiency Amount	\$ 11.10	\$ 16.61	\$ 21.0	\$ 20.3	\$ 1.85	\$ 8.21	\$	\$ 92.51
31 Gas Ho der	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
32 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
33 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
34 MGP Amount	\$ 1.98	\$ 2.97	\$ 3.66	\$ 3.8	\$ 2.5	\$ 1.1	\$	\$ 16.0
35 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
36 Total Environmental	\$ 1.98	\$ 2.97	\$ 3.66	\$ 3.8	\$ 2.5	\$ 1.1	\$	\$ 16.0
37 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
38 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
39 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$	\$
40 PTAM amount	\$ 3.23	\$ 8	\$ 5.98	\$ 5.68	\$ 15	\$ 2.29	\$	\$ 26.17
1 RCE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	\$
2 RCE Amount	\$ 1.15	\$ 1.72	\$ 2.12	\$ 2.02	\$ 1.7	\$ 0.81	\$	\$ 9.29
3 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$	\$
4 GAP Amount	\$ 5.30	\$ 7.92	\$ 9.78	\$ 9.30	\$ 6.79	\$ 3.76	\$	\$ 2.85
5 Total LDAC	\$ 0.0872	\$ 0.0872	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$	\$
6 Total LDAC Amount	\$ 22.73	\$ 3.02	\$ 2.89	\$ 0.78	\$ 29.76	\$ 16.6	\$	\$ 186.65

7 LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial transportation Customers (Rate Codes G 41)		Nov 23	Dec 23	an 24	Feb 24	Mar 24	Apr 24	Winter Nov Apr
8								
9								
50 Energy Efficiency Amount	\$ 0.8	\$ 0.72	\$ 1.06	\$ 1.01	\$ 0.7	\$ 0.1	\$	\$ -2
51 Energy Efficiency %	3%	3%	5.0%	5.0%	5.0%	5.0%		8%
52 Environmental Amount	\$ -	\$ -	\$ (3.5)	\$ (2.51)	\$ (1.39)	\$ (7.35)	\$	\$ -5.8%
53 Environmental %	0.0%	0.0%	-98.9%	-98.9%	-98.9%	-98.9%		-5.8%
5 RDAF amount	\$ -	\$ -	\$ -	\$ 8.25	\$ 6.02	\$ 3.33	\$	\$ 17.60
56 RDAF %								
56 PTAM amount	\$ -	\$ -	\$ (0.82)	\$ (0.60)	\$ (0.33)	\$ (1.76)	\$	\$ -
57 PTAM %	0.0%	0.0%	-1.5%	-1.5%	-1.5%	-6.7%		-6.7%
58 RCE Amount	\$ 1.75	\$ 2.62	\$ 3.23	\$ (3.09)	\$ (1.71)	\$ (1.5)	\$	\$ -15.6%
59 RCE %	152.3%	152.3%	152.3%	-210.2%	-210.2%	-210.2%		-15.6%
60 GAP Amount	\$ -	\$ -	\$ (3.2)	\$ (1.79)	\$ (9.8)	\$	\$	\$ -22.1%
61 GAP %	0.0%	0.0%	-7.8%	-7.8%	-7.8%	-22.1%		-22.1%
62 Total LDAC Amount	\$ 2.23	\$ 3.3	\$ 29	\$ (3.65)	\$ (2.66)	\$ (1.7)	\$	\$ 2.07
63 Total LDAC %	9.8%	9.8%	10.0%	-9.0%	-9.0%	-9.0%		1.1%

2 Current LDAC Rates November 1 2022 - January 31 2024		25 Commercial/Industrial transportation Customers (Rate Codes G 41)						
26		Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter Nov Apr
27		261	390	82	58	33	185	2,111
28 typical Usage (herms)								
29 Energy Efficiency	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$
30 Energy Efficiency Amount	\$ 0.03	\$ 2.07	\$ 1.5	\$ 1.12	\$ 2.07	\$ 6.27	\$	\$ 17.01
31 Gas Ho der	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
32 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
33 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
34 MGP Amount	\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07	\$	\$ 2.91
35 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
36 Total Environmental	\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07	\$	\$ 2.91
37 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
38 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
39 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$	\$
40 PTAM amount	\$ 1.13	\$ 0.58	\$ 0	\$ 0.31	\$ 0.58	\$ 1.75	\$	\$ 7.5
1 RCE	\$ 0.00	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$	\$
2 RCE Amount	\$ 0	\$ 0.52	\$ 0.36	\$ 0.28	\$ 0.52	\$ 1.57	\$	\$ 3.65
3 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$	\$
4 GAP Amount	\$ 1.8	\$ 0.95	\$ 0.66	\$ 0.51	\$ 0.9	\$ 2.87	\$	\$ 7.78
5 Total LDAC	\$ 0.0890	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$	\$
6 Total LDAC Amount	\$ 8.08	\$ 7.7	\$ 3.12	\$ 2.2	\$ 5	\$ 13.52	\$	\$ 36.08

2 Current LDAC Rates November 1 2022 - January 31 2024		25 Commercial/Industrial transportation Customers (Rate Codes G 41)						
26		Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter Nov Apr
27		261	390	82	58	33	185	2,111
28 typical Usage (herms)								
29 Energy Efficiency	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$
30 Energy Efficiency Amount	\$ 0.03	\$ 2.07	\$ 1.5	\$ 1.12	\$ 2.07	\$ 6.27	\$	\$ 17.01
31 Gas Ho der	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
32 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
33 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
34 MGP Amount	\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07	\$	\$ 2.91
35 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
36 Total Environmental	\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07	\$	\$ 2.91
37 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
38 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
39 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$	\$
40 PTAM amount	\$ 1.13	\$ 0.58	\$ 0	\$ 0.31	\$ 0.58	\$ 1.75	\$	\$ 7.5
1 RCE	\$ 0.00	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$	\$
2 RCE Amount	\$ 0	\$ 0.52	\$ 0.36	\$ 0.28	\$ 0.52	\$ 1.57	\$	\$ 3.65
3 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$	\$
4 GAP Amount	\$ 1.8	\$ 0.95	\$ 0.66	\$ 0.51	\$ 0.9	\$ 2.87	\$	\$ 7.78
5 Total LDAC	\$ 0.0890	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$	\$
6 Total LDAC Amount	\$ 8.08	\$ 7.7	\$ 3.12	\$ 2.2	\$ 5	\$ 13.52	\$	\$ 36.08

2 Current LDAC Rates November 1 2022 - January 31 2024		25 Commercial/Industrial transportation Customers (Rate Codes G 41)						
26		Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter Nov Apr
27		261	390	82	58	33	185	2,111
28 typical Usage (herms)								
29 Energy Efficiency	\$ 0.0	\$ 0.0	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$
7 Energy Efficiency Amount	\$ 11.57	\$ 17.32	\$ 22.5	\$ 22.5	\$ 18.18	\$ 22.5	\$	\$ 52.77
8 Gas Ho der	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
9 Gas Ho der Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
10 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
11 MGP Amount	\$ 1.98	\$ 2.96	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66	\$	\$ 8.61
12 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$
13 Total Environmental	\$ 1.98	\$ 2.96	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66	\$	\$ 8.61
15 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$
16 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
16 PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$	\$
17 PTAM amount	\$ 3.23	\$ 8	\$ 5.98	\$ 8	\$ 5.97	\$ 1.0	\$	\$ 1.0
18 RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$	\$
19 RCE Amount	\$ 0	\$ 0.33	\$ 0.33	\$ 5.35	\$ 12.57	\$	\$	\$ 12.57
20 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$	\$
21 GAP Amount	\$ 5.29	\$ 7.92	\$ 9.78	\$ 9.78	\$ 22.99	\$	\$	\$ 22.99
22 LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$	\$
23 LDAC Amount	\$ 2.9	\$ 37.33	\$ 7.16	\$ 109	\$	\$	\$	\$ 109

2 Current LDAC Rates November 1 2022 - January 31 2024		25 Commercial/Industrial transportation Customers (Rate Codes G 41)						
26		Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter Nov Apr
27		261	390	82	58	33	185	2,111
28 typical Usage (herms)								
29 Energy Efficiency	\$ 0.0	\$ 0.0	\$ 0					

1 Proposed LDAC Rates February 1 2024 anuary 31 2025 with Current LDAC Rates from November 1 2022 anuary 31 2024										
2 Commercial/Industrial Sales Customers and Commercial/Industrial transportation Customers (Rate Codes G 52)										
3	ypical Usage (herms)	Nov 23	Dec 23	an 24	Feb 24	Mar 24	Apr 24	Winter		
		1,928	2,291	2,575	2,537	2,185	1,812	Nov Apr	13,329	
5	Energy Efficiency	\$ 0.0	\$ 0.0	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 611.85
7	Energy Efficiency Amount	\$ 85.62	\$ 101.73	\$ 120.01	\$ 118.20	\$ 101.83	\$ 8.5	\$	\$	\$
8	Gas Ho der	\$	\$	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$	\$	\$
9	Gas Ho der Amount	\$	\$	\$ 1.3	\$ 1.23	\$ 1.02	\$	\$	\$	\$ 3.68
10	MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$	\$	\$
11	MGP Amount	\$ 1.66	\$ 17.130	\$ 19.5727	\$ 1.2211	\$ 1.0520	\$ 0.872	\$	\$	\$ 8.50
12	Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$	\$	\$
13	Total Environmental	\$ 1.66	\$ 17.1	\$ 19.57	\$ 0.21	\$ 0.18	\$ 0.15	\$	\$	\$ 52.17
14	RDAF	\$	\$	\$	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$	\$	\$
15	RDAF amount	\$	\$	\$	\$ 5.66	\$ 39.33	\$ 32.62	\$	\$	\$ 117.61
16	PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$	\$	\$
17	PTAM amount	\$ 23.91	\$ 28.1	\$ 31.93	\$ 26.89	\$ 23.16	\$ 19.21	\$	\$	\$ 153.52
18	RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.009	\$ 0.009	\$ 0.009	\$	\$	\$
19	RCE Amount	\$ 21.0	\$ 25.3	\$ 28.59	\$ 12.30	\$ 10.60	\$ 8.79	\$	\$	\$ 3.73
20	GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$	\$	\$
21	GAP Amount	\$ 39.15	\$ 6.51	\$ 52.28	\$ 26.89	\$ 23.16	\$ 19.21	\$	\$	\$ 207.20
22	LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0810	\$ 0.0810	\$ 0.0810	\$	\$	\$
23	LDAC Amount	\$ 18.5	\$ 219.27	\$ 252.13	\$ 205.5	\$ 177.07	\$ 1.685	\$	\$	\$ 1,185.0

May 24	un 24	ul 24	Aug 24	Sep 24	Oct 24	Summer		total
						May Oct	Nov Oct	
1.79	1.321	1.267	1.270	1.338	1.626	8.301	21.630	
\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 611.85
\$ 68.91	\$ 61.58	\$ 59.03	\$ 59.18	\$ 62.36	\$ 75.77	\$ 388.83	\$ 998.68	
\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	
\$ 0.83	\$ 0.7	\$ 0.71	\$ 0.71	\$ 0.75	\$ 0.92	\$.67	\$ 8.35	
\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	
\$ (0.7119)	\$ (0.6361)	\$ (0.6098)	\$ (0.611)	\$ (0.62)	\$ (0.7628)	\$ (.00)	\$.50	
\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	
\$ 0.12	\$ 0.11	\$ 0.10	\$ 0.10	\$ 0.11	\$ 0.13	\$ 0.68	\$ 52.85	
\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 1.9	\$ 2.27	
\$ 26.62	\$ 23.79	\$ 22.80	\$ 22.86	\$ 2.09	\$ 29.27	\$ 1.9	\$ 2.27	
\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 87.99	\$ 2.151	
\$ 15.67	\$ 1.01	\$ 13.3	\$ 13.6	\$ 1.18	\$ 17.2	\$	\$	
\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.26)	\$ 3.7	
\$ (7.17)	\$ (6.1)	\$ (6.1)	\$ (6.16)	\$ (6.9)	\$ (7.89)	\$	\$	
\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 87.99	\$ 295.19	
\$ 15.67	\$ 1.01	\$ 13.3	\$ 13.6	\$ 1.18	\$ 17.2	\$	\$	
\$ 0.0810	\$ 0.0810	\$ 0.0810	\$ 0.0810	\$ 0.0810	\$ 0.0810	\$	\$	
\$ 119.82	\$ 107.08	\$ 102.65	\$ 102.91	\$ 108.	\$ 131.75	\$ 672.65	\$ 1,858.05	

ypical Usage (herms)	Nov 24	Dec 24	an 25	Nov an	total
Energy Efficiency	\$ 0.066	\$ 0.066	\$ 0.066	\$ 0.066	\$ 611.85
Energy Efficiency Amount	\$ 90.26	\$ 107.16	\$ 120.1	\$ 120.1	\$ 317.83
Gas Ho der	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	
Gas Ho der Amount	\$ 1.09	\$ 1.29	\$ 1.5	\$ 3.8	
MGP	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	\$ (0.0005)	
MGP Amount	\$ (0.93)	\$ (1.071)	\$ (1.239)	\$ (3.28)	
Environmental	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	
Total Environmental	\$ 0.16	\$ 0.19	\$ 0.21	\$ 0.56	
RDAF	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0180	
RDAF amount	\$ 3.86	\$ 1.39	\$ 6.51	\$ 122.77	
PTAM	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	
PTAM amount	\$ 20.53	\$ 2.38	\$ 27.39	\$ 72.30	
RCE	\$ (0.009)	\$ (0.009)	\$ (0.009)	\$ (0.009)	
RCE Amount	\$ (9.39)	\$ (11.15)	\$ (12.53)	\$ (33.08)	
GAP	\$ 0.0106	\$ 0.0106	\$ 0.0106	\$ 0.0106	
GAP Amount	\$ 20.53	\$ 2.38	\$ 27.39	\$ 72.30	
LDAC	\$ 0.0810	\$ 0.0810	\$ 0.0810	\$ 0.0810	
LDAC Amount	\$ 156.9	\$ 186.35	\$ 209.38	\$ 552.67	

2 Current LDAC Rates November 1 2022 anuary 31 2024										
25 Commercial/Industrial Sales Customers and Commercial/Industrial transportation Customers (Rate Codes G 52)										
26	ypical Usage (herms)	Nov 22	Dec 22	an 23	Feb 23	Mar 23	Apr 23	Winter		
		1,928	2,291	2,575	2,537	2,185	1,812	Nov Apr	13,329	
28	Energy Efficiency	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 58.00
30	Energy Efficiency Amount	\$ 82.05	\$ 97.9	\$ 11.35	\$ 112.62	\$ 97.03	\$ 80.6	\$	\$	\$
31	Gas Ho der	\$	\$	\$	\$	\$	\$	\$	\$	\$
32	Gas Ho der Amount	\$	\$	\$	\$	\$	\$	\$	\$	\$
33	MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$	\$
34	MGP Amount	\$ 1.655	\$ 17.130	\$ 19.5727	\$ 19.2777	\$ 16.6860	\$ 13.7372	\$	\$	\$ 101.30
35	Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$	\$	\$
36	Total Environmental	\$ 1.66	\$ 17.1	\$ 19.57	\$ 19.28	\$ 16.61	\$ 13.77	\$	\$	\$ 101.30
37	RDAF	\$	\$	\$	\$	\$	\$	\$	\$	\$
38	RDAF amount	\$	\$	\$	\$	\$	\$	\$	\$	\$
39	PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$	\$	\$
40	PTAM amount	\$ 23.91	\$ 28.1	\$ 31.93	\$ 31.5	\$ 27.10	\$ 22.7	\$	\$	\$ 165.28
41	RCE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	\$	\$
42	RCE Amount	\$ 8.8	\$ 10.08	\$ 11.33	\$ 11.16	\$ 9.62	\$ 7.97	\$	\$	\$ 58.65
43	GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$	\$	\$
44	GAP Amount	\$ 39.15	\$ 6.51	\$ 52.28	\$ 51.9	\$.36	\$ 36.79	\$	\$	\$ 270.58
45	Total LDAC	\$ 0.0872	\$ 0.0872	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$	\$	\$
46	Total LDAC Amount	\$ 168.06	\$ 199.68	\$ 229.21	\$ 225.75	\$ 19.9	\$ 161.29	\$	\$	\$ 1,178.7

May 23	un 23	ul 23	Aug 23	Sep 23	Oct 23	Summer		total
						May Oct	Nov Oct	
1.79	1.321	1.267	1.270	1.338	1.626	8.301	21.630	
\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 58.00
\$ 82.05	\$ 97.9	\$ 11.35	\$ 112.62	\$ 97.03	\$ 80.6	\$ 368.57	\$ 952.57	
\$	\$	\$	\$	\$	\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
\$ 1.655	\$ 17.130	\$ 19.5727	\$ 19.2777	\$ 16.6860	\$ 13.7372	\$ 63.09	\$ 16.39	
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
\$ 1.66	\$ 17.1	\$ 19.57	\$ 19.28	\$ 16.61	\$ 13.77	\$ 63.09	\$ 16.39	
\$	\$	\$	\$	\$	\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	
\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 102.93	\$ 268.21	
\$ 18.3	\$ 16.39	\$ 15.71	\$ 15.75	\$ 16.59	\$ 20.16	\$	\$	
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 82.23	\$ 1.088	
\$ 6.51	\$ 1.67	\$ 1.06	\$ 1.10	\$ 1.85	\$ 18.05	\$	\$	
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 168.51	\$ 39.09	
\$ 30.02	\$ 26.82	\$ 25.71	\$ 25.78	\$ 27.17	\$ 33.01	\$	\$	
\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$	\$	
\$ 131.60	\$ 126.6	\$ 121.23	\$ 121.5	\$ 128.06	\$ 155.61	\$ 78.51	\$ 1,962.98	

ypical Usage (herms)	Nov 23	Dec 23	an 24	Nov an	total
Energy Efficiency	\$ 0.026	\$ 0.026	\$ 0.026	\$ 0.026	\$ 58.00
Energy Efficiency Amount	\$ 85.99	\$ 102.11	\$ 120.1	\$ 120.1	\$ 308.51
Gas Ho der	\$	\$	\$	\$	\$
Gas Ho der Amount	\$	\$	\$	\$	\$
MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
MGP Amount	\$ 1.72	\$ 17.8	\$ 19.6	\$ 51.8	
Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
Total Environmental	\$ 1.72	\$ 17.8	\$ 19.6	\$ 51.8	
RDAF	\$	\$	\$	\$	
RDAF amount	\$	\$	\$	\$	
PTAM	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	
PTAM amount	\$ 2.02	\$ 28.52	\$ 32.0	\$ 8.57	
RCE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
RCE Amount	\$ 21.50	\$ 25.53	\$ 28.68	\$ 75.71	
GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	
GAP Amount	\$ 39.32	\$ 6.68	\$ 52.5	\$ 138.5	
Total LDAC	\$ 0.0857	\$ 0.0857	\$ 0.0879	\$ 0.0879	
Total LDAC Amount	\$ 186.35	\$ 220.08	\$ 252.97	\$ 658.0	

7 LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial transportation Customers (Rate Codes G 52)										
8	9	Nov 23	Dec 23	an 24	Feb 24	Mar 24	Apr 24	Winter		
		3%	.3%	5.0%	5.0%	5.0%	5.0%	Nov Apr	13,329	
50	Energy Efficiency	\$ 3.57	\$.2	\$ 5.67	\$ 5.58	\$.81	\$ 3.99	\$	\$	\$ 27.85
51	Energy Efficiency Amount	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8.8
52	Environmental	\$								

34. ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS
Environmental Surcharge

Manufactured Gas Plants

Required Annual Environmental Increase	\$500,070
Estimated Ending Balance on January 31, 2024	<u>-\$589,477</u>
Annual Net Increase to Rates	-\$89,406
Estimated weather normalized firm therms billed for the twelve months ended 1/31/2025 - sales and transportation	185,717,888 therms
MGP Surcharge per therm	<u>-\$0.0005</u> per therm

Gasholder and pond at Gas Street, Concord, NH

Required Annual Environmental Increase	\$35,011
Outstanding Uncollected Annual Environmental Increase from 2021-2022	<u>\$69,514</u>
Annual Net Increase to Rates	\$104,525
Estimated weather normalized firm therms billed for the twelve months ended 1/31/2025 - sales and transportation	185,717,888 therms
Gasholder and pond at Gas Street, Concord, NH Surcharge per therm	<u>\$0.0006</u> per therm

Total Environmental Surcharge **\$0.0001 per therm**

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 February 1, 2024 - January 31, 2025

<u>Description</u>	<u>Total</u>
Prior Period Recoupment/Rate Case Expense (Over)/Under Collection, including interest as of January 31, 2024	\$ (900,849)
Rate Case Expense DG 17-048	\$ -
Rate Case Expense DG 20-105	\$ -
Rate Case Expense to Recover as of January 31, 2024	<u>\$ -</u>
Projected Recoupment/Rate Case Expense Recovery	<u>\$ (900,849)</u>
Projected Interest	<u>\$ 25,004</u>
Total Projected Recovery, February 1, 2024 - January 31, 2025	<u><u>\$ (900,849)</u></u>
Forecast Throughput (Therms)	185,717,888
RCE Factor (\$/Therm)	(\$0.0049)

36 LOCAL DISTRIBUTION ADJUSTMENT CHARGE CALCULATION

Local Delivery Adjustment Charge Calculation

	Sales Customers	Transportation Customers
<u>Residential Non Heating Rates - R-1</u>		
Energy Efficiency Charge	0.0699	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		0.0699
Relief Holder and pond at Gas Street, Concord, NH	0.0006	
Manufactured Gas Plants	<u>(0.0005)</u>	
Environmental Surcharge (ES)		0.0001
Revenue Decoupling Adjustment Factor (RDAF)		0.1058
Property Tax Adjustment Mechanism (PTAM)		0.0106
Rate Case Expense Factor (RCEF)		(0.0049)
Gas Assistance Program (GAP)		0.0106
LDAC	0.1921	per therm
<u>Residential Heating Rates - R-3, R-4, R-6, R-7</u>		
Energy Efficiency Charge	0.0699	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		0.0699
Relief Holder and pond at Gas Street, Concord, NH	0.0006	
Manufactured Gas Plants	<u>(0.0005)</u>	
Environmental Surcharge (ES)		0.0001
Revenue Decoupling Adjustment Factor (RDAF)		0.1058
Property Tax Adjustment Mechanism (PTAM)		0.0106
Rate Case Expense Factor (RCEF)		(0.0049)
Gas Assistance Program (GAP)		0.0106
LDAC	0.1921	per therm
<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55</u>		
Energy Efficiency Charge	0.0466	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.0006	
Manufactured Gas Plants	<u>(0.0005)</u>	
Environmental Surcharge (ES)		0.0001
Revenue Decoupling Adjustment Factor (RDAF)		0.0180
Property Tax Adjustment Mechanism (PTAM)		0.0106
Rate Case Expense Factor (RCEF)		(0.0049)
Gas Assistance Program (GAP)		0.0106
LDAC	0.0810	0.0810 per therm
<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56</u>		
Energy Efficiency Charge	0.0466	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.0006	
Manufactured Gas Plants	<u>(0.0005)</u>	
Environmental Surcharge (ES)		0.0001
Revenue Decoupling Adjustment Factor (RDAF)		0.0180
Property Tax Adjustment Mechanism (PTAM)		0.0106
Rate Case Expense Factor (RCEF)		(0.0049)
Gas Assistance Program (GAP)		0.0106
LDAC	0.0810	0.0810 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	0.0466	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.0006	
Manufactured Gas Plants	<u>(0.0005)</u>	
Environmental Surcharge (ES)		0.0001
Revenue Decoupling Adjustment Factor (RDAF)		0.0180
Property Tax Adjustment Mechanism (PTAM)		0.0106
Rate Case Expense Factor (RCEF)		(0.0049)
Gas Assistance Program (GAP)		0.0106
LDAC	0.0810	0.0810 per therm