

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	\$0.0700	\$0.0000	\$0.0700	\$0.00056	(\$0.00003)	\$0.0005	\$0.1052	\$0.0119	(\$0.0037)	\$0.0147	\$0.1986
2	R-5 Non-Heating (MEP)	\$0.0700	\$0.0000	\$0.0700	\$0.00056	(\$0.00003)	\$0.0005	\$0.1052	\$0.0119	(\$0.0037)	\$0.0147	\$0.1986
3	R-3 Heating	\$0.0700	\$0.0000	\$0.0700	\$0.00056	(\$0.00003)	\$0.0005	\$0.1052	\$0.0119	(\$0.0037)	\$0.0147	\$0.1986
4	R-6 Heating (MEP)	\$0.0700	\$0.0000	\$0.0700	\$0.00056	(\$0.00003)	\$0.0005	\$0.1052	\$0.0119	(\$0.0037)	\$0.0147	\$0.1986
5	R-4 Heating Gas Assistance Program	\$0.0700	\$0.0000	\$0.0700	\$0.00056	(\$0.00003)	\$0.0005	\$0.1052	\$0.0119	(\$0.0037)	\$0.0147	\$0.1986
6	R-7 Heating Gas Assistance Program (MEP)	\$0.0700	\$0.0000	\$0.0700	\$0.00056	(\$0.00003)	\$0.0005	\$0.1052	\$0.0119	(\$0.0037)	\$0.0147	\$0.1986
<u>Commercial/Industrial Sales Customers</u>												
7	G-41 Low Annual/High Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
8	G-44 Low Annual/High Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
9	G-51 Low Annual/Low Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
10	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
11	G-42 Medium Annual/High Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
12	G-45 Medium Annual/High Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
13	G-52 Medium Annual/Low Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
14	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
15	G-43 High Annual/High Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
16	G-46 High Annual/High Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
17	G-53 High Annual/Load Factor < 90%	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
18	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
19	G-54 High Annual/Load Factor > 90%	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
20	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
<u>Commercial/Industrial Transportation Customers</u>												
21	G-41 Low Annual/High Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
22	G-44 Low Annual/High Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
23	G-51 Low Annual/Low Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
24	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
25	G-42 Medium Annual/High Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
26	G-45 Medium Annual/High Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
27	G-52 Medium Annual/Low Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
28	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
29	G-43 High Annual/High Winter Use	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
30	G-46 High Annual/High Winter Use (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
31	G-53 High Annual/Load Factor < 90%	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
32	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
33	G-54 High Annual/Load Factor > 90%	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874
34	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0466	\$0.0000	\$0.0466	\$0.00056	(\$0.00003)	\$0.0005	\$0.0174	\$0.0119	(\$0.0037)	\$0.0147	\$0.0874

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. Per Order No. 26,934 on January 11, 2024, the recovery of the Relief Holder and Pond at Gas Street, Concord has been since approved to recover.

3- CCx, RDAF, ES, RCE, and GAP applies to all therms and all customers, including Managed Expansion ProgramCustomers, 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)	<u>Commercial & 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	\$0.0700	\$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>-\$506,330</u>
3	Annual Net Increase to Rates	-\$6,259
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	-\$0.00003 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	\$0.00056 per therm
13	Total Environmental Surcharge	<u>\$0.0005</u> per therm

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. Approved recovery per Order No. 26,934, dated on January 11, 2024.

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)	(Actual) (k)	(Actual) (l)	(Actual) (m)	(Estimate) (n)	(Estimate) (o)
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	32	33	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	\$ 135	\$ (43,729)	\$ (127,234)	\$ (269,125)
4 Less: Collected Revenue	(111,503)	(141,891)	(237,204)	(175,172)	(186,646)	(136,921)	(81,811)	(53,775)	(37,938)	(41,270)	(39,816)	(43,864)	(83,505)	(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	\$ 135	\$ (43,729)	\$ (127,234)	\$ (269,125)	\$ (506,330)

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:	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
7 DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	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	

			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	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
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

			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
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

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Manufactured Gas Plant Environmental Costs
PROJECT DEF056

REDACTED
Schedule 3.2
MGP Sites
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			1101	1102.00	1105	1106	1107			1108	1109		
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIAATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSES	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 NC	1071931					\$ 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 INVOICE					\$ 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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MGP Sites
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		1101	1102	1105	1106	1107	1108	1109			
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIAATION 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 NC	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 NC	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								\$ -			\$ -
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

			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	BALANCE PROFESSIONAL INC	1070281					\$ 168 09	\$ 168 09			\$ 168 09
2	BALANCE PROFESSIONAL INC	1070399					\$ 560 30	\$ 560 30			\$ 560 30
3	BALANCE PROFESSIONAL INC	1070458					\$ 224.12	\$ 224.12			\$ 224.12
4	BALANCE PROFESSIONAL INC	1070908					\$ 224.12	\$ 224.12			\$ 224.12
5	BALANCE PROFESSIONAL INC	1071380					\$ 1,176 63	\$ 1,176 63			\$ 1,176 63
6	BALANCE PROFESSIONAL INC	1071506					\$ 112 06	\$ 112 06			\$ 112 06
7	BALANCE PROFESSIONAL INC	1071233					\$ 280.15	\$ 280.15			\$ 280.15
8	BALANCE PROFESSIONAL INC	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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			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	CITY OF CONCORD	25614					\$ 10.20	\$ 10.20			\$ 10.20		
2	CITY OF CONCORD	38046					\$ 10.20	\$ 10.20			\$ 10.20		
3	GZA GEOENV RONMENTAL INC	0831256		\$ 8,724.38				\$ 8,724.38			\$ 8,724.38		
4	GZA GEOENV RONMENTAL 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 GEOENV RONMENTAL 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 ENVIRONMENTAL SERVICES	Q2 NVOICE					\$ 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 GEOENV RONMENTAL 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 ENVIRONMENTAL SERVICES	Q3 NVOICE					\$ 165.20	\$ 165.20			\$ 165.20		
27	CITY OF CONCORD	125420					\$ 10.81	\$ 10.81			\$ 10.81		
29	GZA GEOENV RONMENTAL INC	0858790		\$ 16,729.74				\$ 16,729.74			\$ 16,729.74		
30	GZA GEOENV RONMENTAL 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 ENVIRONMENTAL 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)		

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 GEOENVIRONMENTAL INC	0840510		\$ 35,732.20				\$ 35,732.20			\$ 35,732.20
4	GZA GEOENVIRONMENTAL INC	842344		\$ 19,909.35				\$ 19,909.35			\$ 19,909.35
5	GZA GEOENVIRONMENTAL INC	848320		\$ 18,169.62				\$ 18,169.62			\$ 18,169.62
6	GZA GEOENVIRONMENTAL INC	0849999		\$ 3,471.86				\$ 3,471.86			\$ 3,471.86
7	GZA GEOENVIRONMENTAL INC	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

2021-2022 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
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 GEOENV RONMENTAL NC	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 GEOENV RONMENTAL NC	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 GEOENV RONMENTAL NC	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 GEOENV RONMENTAL NC	0836284		\$ 10,380.43				\$ 10,380.43			\$ 10,380.43
22	GZA GEOENV RONMENTAL NC	0836285		\$ 12,807.97				\$ 12,807.97			\$ 12,807.97
23	GZA GEOENV RONMENTAL NC	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	1102	1105	1106	1107	SUB-TOTAL EXPENSES	1108	1109	TOTAL SUBMITTED 7/2022 - 6/2023
			LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIAION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES		INSURANCE & THIRD PARTY EXPENSES	INSURANCE & THIRD PARTY RECOVERIES	
1	MULLER'S LAWN & LANDSCAPING, LLC	5910					\$ 800.00	\$ 800.00			\$ 800.00
2	BLUE CH P F LMS 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, INC.	3117922		\$ 14,710.25				\$ 14,710.25			\$ 14,710.25
5	CLEAN HARBORS	1004362055					\$ 308.00	\$ 308.00			\$ 308.00
6	GEI CONSULTANTS, INC.	3119817		\$ 7,654.84				\$ 7,654.84			\$ 7,654.84
7	GEI CONSULTANTS, INC.	3121613		\$ 1,202.96				\$ 1,202.96			\$ 1,202.96
8	GEI CONSULTANTS, INC.	3123385		\$ 2,002.40				\$ 2,002.40			\$ 2,002.40
9	GEI CONSULTANTS INC.	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 (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs w/FF page 99																			
Concord Point																			DEF056 (7-22-6/23) -col #23
	(8/07 - 9/07) -col #1- #8	(9/07 - 9/08) -col #9	(9/08 - 9/09) -col #10	(9/09 - 9/10) -col #11	(9/10 - 9/11) -col #12	(9/11 - 9/12) -col #13	(9/12 - 6/13) -col #14	(7/13 - 6/1) -col #15	(7/1 - 6/15) -col #16	(7/15 - 6/16) -col #17	(7/16 - 6/17) -col #18	(7/17 - 6/18) -col #19	(7/18 - 6/19) -col #20	(7/19 - 6/20) -col #21	(7/20 - 6/21) -col #22	(7/21 - 6/22) -col #23	a. Total		
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)																		0
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
5	5 Cash recoveries (i.o. 500061)	-2,075,70																	0
6	6 Cash recoveries (i.o. 50000)	- 5,985																	- 5,985
7	7 Recovery costs (i.o. 50000)	623,78																	623,78
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	-2,371,2 3
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	-538,1 3																	-538,1 3
13	13 Act November 1999 - October 2000	-760,871																	-760,871
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 2004	-305,907																	-305,907
18	18 Act November 2004 - 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 2012- October 2013	0				-5,002	-5,002												-10,003
23	23 Act November 2013- October 2014	0				-12,7 9	-12,7 9												-25, 97
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0				- , 23	- , 23												- , 23
25	25 Act Nov 2010-Oct 2011 Base Rate Rev	0				-32,310	-32,310												-32,310
26	26 Act Nov 2011-Oct 2012 Base Rate Rev	0				-28, 8	-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 2014 Base Rate Rev	0				0	0												0
29	29 Act Nov 2014 -Oct 2015 Base Rate Rev	0				0	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	38,5 8	5,088	50,73	155, 09	60,721	116,708											
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
3	3 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 Allocation 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	-60,575
36	36 7-YEAR AMORTIZATION SCHEDULE																		
37	37 (7/15 - 6/16)									2,88	2,88	2,88	2,88	2,88	2,88	5,767	(2,88)		Unamortized Am
38	38 (7/16 - 6/17)									10, 98	10, 98	10, 98	10, 98	10, 98	15,7 7	5,2 9	0		0
39	39 (7/17 - 6/18)									16,071	16,071	16,071	16,071	16,071	21, 28	10,71	16,071		16,071
0	0 (7/18 - 6/19)									8,183	8,183	8,183	8,183	10,229	6,138	16,367			67, 79
1	1 (7/19 - 6/20)													22, 93	22, 93	26,992	17,99		170,0 3
2	2 (7/20 - 6/21)														2,511	9,595	35, 25		1,009
3	3 (7/21 - 6/22)															1,009	1,009		205,0 6
4	4 (7/22 - 6/23)																		26,556
5	5 Required annual increase in rates:																170,768	118,072	
6	6 forecasted therm 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 therm																\$0.0002	\$1.0000	

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs ariff page 89		I o no 500005																		
Laconia & Liberty Hill		(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 - 9/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/18)	(7/18 - 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)		
		-col #1 - 88	-col #7	-col #8	-col #9	-col #10	-col #11	-col #12	-col #13	-col #14	-col #15	-col #16	-col #17	-col #18	-col #19	-col #20	-col #21	-col #22		
		Incl. Audit	Controll.	Audit Corr																
1	1 Remed ation costs (i.o. 500061)	9,670.88	28,225	607,876	262,678	210,532	269,281	6,2,986											2,800.2	0
2	2 Remed ation costs (i.o. 500005)																		2,800.2	0
3	A Subtotal - remediat on costs	9,670.88	28,225	607,876	262,678	210,532	269,281	6,2,986												0
5	Cash recover es (i.o. 500061)	0	0	0																0
6	Cash recover es (i.o. 50000)	0	0	0																0
6	Recovery costs (i.o. 50000)	11.6 3	21,729	0	0															33,372
7	Transfer Credit from Gas Restructuring	0	0	0	0	0	0	0												0
8	B Subtotal - net recover es	11.6 3	21,729	0	0	0	0	0												33,372
9	A-B Total net expenses to recover	9,682,131	9,95	607,876	262,678	210,532	269,281	6,2,986												2,833,616
10	Surcharge revenue:																			0
11	Act June 1998 - Oc ober 1998	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	0
12	Act November 1998 - October 1999	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	0
13	Act November 1999 - October 2000	-151,933	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-151,933
14	Act November 2000 - October 2001	-696,237	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-696,237
15	Act November 2001 - October 2002	-796,71	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-796,71
16	Act November 2002 - October 2003	-805, 3	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-805, 3
17	Act November 2003 - October 200	-699,215							-	-	-	-	-	-	-	-	-	-	-	-699,215
18	Act November 200 - October 2005	-652,26							-	-	-	-	-	-	-	-	-	-	-	-652,26
19	Act November 2005- October 2006	-691,159	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-691,159
20	Act November 2006- October 2007	-956,171	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-956,171
21	Act November 2007- October 2008	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	0
22	Act November 2012- October 2013	0					-20,006													-20,006
23	Act November 2013- October 201	0					-26, 97	-76, 91												-107,965
24	Act Nov 2009-Oct 2010 Base Rate Rev	0				- ,296														- ,296
25	Act Nov 2010-Oct 2011 Base Rate Rev	0				-31,38														-31,38
26	Act Nov 2011-Oct 2012 Base Rate Rev	0				-27,532														-27,532
27	Act Nov 2012-Oct 2013 Base Rate Rev	0				0	-1, 208													-1, 208
28	Act Nov 2013-Oct 201 Base Rate Rev	0				0	-26, 33	-28, 33	(26, 33)											-52, 66
29	Act Nov 201 -Oct 2015 Base Rate Rev	0				0	-21,639	-21,639	(21,639)											-43, 278
30	AES collections	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	0
31	Gas Street overco llec ion	0																		0
32	Prior Period 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
3	D Net balance 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 L igated Recovery	0	- ,692,393	-607,876	-525,356	-23, 530	0	0												-6,060,155
36	7-YEAR AMORTIZATION SCHEDULE																			Unamortized Amt
37	(7/15 - 6/16)								5, 69	5, 69	5, 69	5, 69	5, 69	5, 69	5, 69	5, 69	5, 69	5, 69	5, 69	0
38	(7/16 - 6/17)									1, 333	1, 333	1, 333	1, 333	1, 333	1, 333	1, 333	1, 333	1, 333	1, 333	0
39	(7/17 - 6/18)										,863	,863	,863	,863	,863	,863	,863	,863	,863	,863
0	(7/18 - 6/19)										2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	,00
1	(7/19 - 6/20)											3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	11,968
2	(7/20 - 6/21)												2,129	2,129	2,129	2,129	2,129	2,129	2,129	6,515
3	(7/21 - 6/22)													6,98	6,98	6,98	6,98	6,98	6,98	3, 918
	(7/22 - 6/23)																			,27
5	Required annual increase in rates:								5, 69	68,802	73,665	75,865	79,85	81,983	86,967	88,771				38,771
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	179,57, 679	179,57, 679	185,717,888	186,338,561	185,717,888		
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				

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty		Environmental Remediation MGPs																sheet page 59	
Manchester		(9/00 - 9/07) col #1 - #7	(9/07 - 9/08) col #8	(9/08 - 9/09) col #9	(9/09 - 9/10) col #10	(9/10 - 9/11) col #11	(9/11 - 9/12) col #12	(9/12 - 9/13) col #13	(7/13 - 6/1) col #1	(7/1 - 6/15) col #14	(7/15 - 6/18) col #15	(7/18 - 6/17) col #17	(7/17 - 6/18) col #18	(7/18 - 6/19) col #19	(7/19 - 6/20) col #20	(7/20 - 6/21) col #21	(7/21 - 6/22) col #23	(7/22 - 6/23) col #2	\$ Total
1	Remediation costs (i.o. 500061)	3,762,087																	11,259,2
2	Remediation costs (i.o. 500005)	825,092																	825,092
3	A Subtotal - remediation costs	5,587,189																	12,251,03
5	Cash recoveries (i.o. 500061)	-765,892																	-3,221,95
6	Cash recoveries (i.o. 50000)	0																	0
7	Recovery costs (i.o. 50000)	1,287,2																	1,287,2
8	Transfer Credit from Gas Restructuring	0																	0
9	B Subtotal - net recoveries	78,979																	-1,976,623
10	A-B Total net expenses to recover	5,066,169																	10,27,10
11	Surcharge revenue:																		0
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	-73,53																	-73,53
17	Act November 2002 - October 2003	-75,98																	-75,98
18	Act November 2003 - October 2004	-138,576																	-138,576
19	Act November 2004 - October 2005	-328,132																	-328,132
20	Act November 2005 - October 2006	-563,732																	-563,732
21	Act November 2006 - October 2007	-662,265																	-662,265
22	Act November 2007 - October 2008	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	7,525,691	3,302,330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	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	-1,95,576
34	D Net balance to be recovered (A-B - C)	10,751,628	6,562,539	312,185	328,678	137,589	327,955	-188,619	61,210	75,0	22,690	50,523	3,60,3	38,019	155,032	5,080	120,889	0,976	8,319,835
35	E Allocation of Litigated Recovery	0	-6,562,539	-312,185	-328,678	-9,30	0	0	0	0	0	0	0	0	0	0	0	0	-7,297,72
36	7-YEAR AMORTIZATION SCHEDULE	0																	Unamortized Amt
37	(7/15 - 6/16)										3,21	3,21	3,21	3,21	3,21	3,21	3,21	3,21	0
38	(7/16 - 6/17)											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	0
40	(7/18 - 6/19)													5,31	5,31	5,31	5,31	5,31	0
41	(7/19 - 6/20)														22,17	22,17	22,17	22,17	0
42	(7/20 - 6/21)															726	726	726	0
43	(7/21 - 6/22)																17,270	17,270	0
44	(7/22 - 6/23)																	5,65	0
45	Required annual increase in rates:										3,21	10,59	59,89	65,325	87,72	88,198	105,68	108,080	
46	forecasted therm sales	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	185,717,888	186,338,561	185,717,888		
47	surcharge per therm																\$0.0006	\$0.0006	

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs Sheet page 99																					
		Recovery																			
		per 2 08 Audit																			
		(9/00 - 9/07) -col E1 - E7	(9/07 - 9/08) -col E8	(9/08 - 9/09) -col E9	(9/09 - 9/10) -col E10	(9/10 - 9/11) -col E11	(9/11 - 9/12) -col E12	(9/12 - 6/13) -col E13	(7/13 - 6/1) -col E14	(7/1 - 6/15) -col E15	(7/15 - 6/16) -col E16	(7/16 - 6/17) -col E17	(7/17 - 6/18) -col E18	(7/18 - 6/19) -col E19	(7/19 - 6/20) -col E20	(7/20 - 6/21) -col E21	(7/21 - 6/22) -col E22	(7/22 - 6/23) -col E23	# total		
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	100,32	61,78	128,071	39,533	96,86	30,127	688,763	3,003,03	0	
2	Remediation costs (i.o. 500005)	1,771,567																	1,771,567		
3	A Subtotal - remed costs	2,021,866	107,605	78,535	162,729	65,118	399,00	119,095	63,397	105,917	106,129	100,32	61,78	128,071	39,533	96,86	30,127	688,763	77,970		
5	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	-5,965	-6,103	-28,062	-35,88	-98,800	-377,995	-1,152,870		
6	Cash recoveries (i.o. 50000)	0																	0		
6	Recovery costs (i.o. 50000)	18,388	0	0	0														18,388		
7	Transfer Credit from Gas Restructuring	0																	0		
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	-5,965	-6,103	-28,062	-35,88	-98,800	-377,995	-1,13,62		
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	Surcharge revenue	0																	0		
11	Act June 1998 - October 1998	0																	0		
12	Act November 1998 - October 1999	0																	0		
13	Act November 1999 - October 2000	0																	0		
14	Act November 2000 - October 2001	0																	0		
15	Act November 2001 - October 2002	-183,857																	-183,857		
16	Act November 2002 - October 2003	-2,3150																	-2,3150		
17	Act November 2003 - October 2004	-2,7,639																	-2,7,639		
18	Act November 2004 - October 2005	-2,1,05																	-2,1,05		
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	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	Act November 2007-October 2008	0																	0		
22	Act November 2012-October 2013	0					-0,012												-0,012		
23	Act November 2013-October 2014	0					-38,26												-38,26		
24	Act Nov 2009-Oct 2010 Base Rate Rev	0				0													0		
25	Act Nov 2010-Oct 2011 Base Rate Rev	0				0													0		
26	Act Nov 2011-Oct 2012 Base Rate Rev	0				0													0		
27	Act Nov 2012-Oct 2013 Base Rate Rev	0				0	-20,916												-20,916		
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	Pr or 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	C Surcharge Subtotal	1,71,096	733,79	0	0	0		-93,558	0	0	0	0	0	0	0	0	0	0	-1,571,680		
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	E Allocation of Unfunded Recovery	0	-830,669	-16,289	-98,975	-27,735	0	0	0	0	0	0	0	0	0	0	0	0	-973,668		
7-YEAR AMORTIZATION SCHEDULE																					
37	(7/15 - 6/16)										8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	Unamortized Am		
38	(7/16 - 6/17)											12,188	12,188	12,188	12,188	12,188	12,188	12,188	0		
39	(7/17 - 6/18)												2,218	2,218	2,218	2,218	2,218	2,218	2,218		
40	(7/18 - 6/19)													11,710	11,710	11,710	11,710	11,710	23,20		
41	(7/19 - 6/20)														1,639	1,639	1,639	1,639	916		
42	(7/20 - 6/21)															8,717	8,717	8,717	3,866		
43	(7/21 - 6/22)																7,332	7,332	236,662		
44	(7/22 - 6/23)																	395	266,373		
5	Required annual increase in rates:										8,919	21,107	23,32	35,03	36,673	5,390	92,722	128,198			
6	forecasted term 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			
7	surcharge per therm																		\$0.0005	\$0.00007	

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
Environmental Remediation - MGP's
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Dover		(9/02 - 9/03)	(9/04 - 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 - 9/13)	(7/13 - 6/14)	(7/14 - 6/15)	\$ Total
		col #1	col #2	col #3	col #4	col #5	col #6	col #7	col #8	col #9	col #10	col #11	col #12	
1	1 Remediation costs (i.o. 500061)	0	18,85	2,288	0	0	0	0	0	0	0	0	0	21,138
2	2 Remediation costs (i.o. 500005)	181,066												181,066
3	3 A Subtotal - remediation costs	181,066	18,85	2,288	0	0	0	0	0	0	0	0	0	202,204
4	4 Cash recoveries (i.o. 500061)	0					0	0	0	0	0	0	0	0
5	5 Cash recoveries (i.o. 500005)	0												0
6	6 Recovery costs (i.o. 500005)	0												0
7	7 Transfer Credit from Gas Restructuring													0
8	8 B Subtotal - net recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0
9	9 A-B Total net expenses to recover	181,066	18,85	2,288	0	0	0	0	0	0	0	0	0	202,204
10	10 Surcharge revenue:													
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	0												0
16	16 Act November 2002 - October 2003	0												0
17	17 Act November 2003 - October 2004	-28,359												-28,359
18	18 Act November 2004 - October 2005	-27,99	0		0	0	0	0	0	0	0	0	0	-27,99
19	19 Act November 2005 - October 2006	-28,181	0	0	0	0	0	0	0	0	0	0	0	-28,181
20	20 Act November 2006 - October 2007	0	0	0	0	0	0	0	0	0	0	0	0	0
21	21 Act November 2007 - October 2008													0
22	22 Act November 2008 - October 2009													0
23	23 Act November 2009 - October 2010													0
24	24 Act Nov 2010-Oct 2011 Base Rate Rev													0
25	25 Act Nov 2011-Oct 2012 Base Rate Rev													0
26	26 Act Nov 2012-Oct 2013 Base Rate Rev													0
27	27 Act Nov 2013-Oct 2014 Base Rate Rev													0
28	28 Act Nov 2014-Oct 2015 Base Rate Rev													0
29	29 Act Nov 2015-Oct 2016 Base Rate Rev													0
30	30 AES collections													0
31	31 Gas Street overcollection													0
32	32 Prior Period Pool under/overcollection	67,892	86,76	89,03	89,03									0
33	33 C Surcharge Subtotal	-113,17	67,892	86,76	89,03	89,03	0	0	0	0	0	0	0	-113,17
34	34 D Net balance to be recovered (A-B-C)	67,892	86,76	89,03	89,03	89,03	0	0	0	0	0	0	0	89,03
35	35 E Allocation of Litigation Recovery	0		0	-89,03	0	0	0	0	0	0	0	0	-89,03
36	36 7-YEAR AMORTIZATION SCHEDULE													
37	37 (7/15 - 6/16)													
38	38 (7/16 - 6/17)													
39	39 (7/17 - 6/18)													
40	40 (7/18 - 6/19)													
41	41 (7/19 - 6/20)													
42	42 (7/20 - 6/21)													
43	43 (7/21 - 6/22)													
44	44 (7/22 - 6/23)													
45	45 Required annual increase in rates:													
46	46 forecasted term sales	179,57	,679	179,57	,679	179,57	,679	179,57	,679	179,57	,679	179,57	,679	185,717,888
47	47 surcharge per therm													

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs or if page 99														Con
Name														
(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 - 9/13) (7/13 - 6/1) (7/1 - 6/15)														\$ total
-col #1 -col #2 -col #3 -col #4 -col #5 -col #6 -col #7 -col #8 -col #9 -col #10 -col #11 -col #12														
1	1 Remediation costs (i.o. 500061)	0												
2	2 Remediation costs (i.o. 500005)	10,165	6,606	35,111	8,766	32	269	0	0	88	1,00			
3	3 A Subtotal - remediation costs	10,165	6,606	35,111	8,766	32	269	0	0	88	1,00			
5	5 Cash recoveries (i.o. 500061)	0												
6	6 Cash recoveries (i.o. 50000)	0												
7	7 Recovery costs (i.o. 50000)	0		18,831	823	0	0	0	0					
8	8 Transfer Credit from Gas Restructuring	0		18,831	823	0	0	0	0	0	0			
9	9 B Subtotal - net recoveries	0	0	18,831	823	0	0	0	0	0	0			
10	10 A-B Total net expenses to recover	10,165	6,606	53,922	9,589	32	269	0	0	88	1,00			
11	11 Surcharge revenue	0												
12	12 Act June 1998 - October 1998	0												
13	13 Act November 1998 - October 1999	0												
14	14 Act November 1999 - October 2000	0												
15	15 Act November 2000 - October 2001	0												
16	16 Act November 2001 - October 2002	0												
17	17 Act November 2002 - October 2003	0												
18	18 Act November 2003 - October 2004	0												
19	19 Act November 2004 - October 2005	0	0				0	0	0	0	0	-	-	
20	20 Act November 2005 - October 2006	0	0				0	0	0	0	0	-	-	
21	21 Act November 2006 - October 2007	0	0	-1,091										(1,091)
22	22 Act November 2007 - October 2008	0	0	0	0	0	0	0	0	0	0	-	-	
23	23 Act November 2008 - October 2009													
24	24 Act Nov 2009-Oct 2010 Base Rate Rev													
25	25 Act Nov 2010-Oct 2011 Base Rate Rev													
26	26 Act Nov 2011-Oct 2012 Base Rate Rev													
27	27 Act Nov 2012-Oct 2013 Base Rate Rev													
28	28 Act Nov 2013-Oct 2014 Base Rate Rev													
29	29 Act Nov 2014 -Oct 2015 Base Rate Rev													
30	30 AES collection													
31	31 Gas Street overcollection													
32	32 Prior Period Pool under/overcollection	10,165	16,771	56,622	66,211									
33	33 C Surcharge Subtotal	0	10,165	2,680	56,622	66,211	0	0	0	0	0	-	-	(1,091)
34	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	35 E Allocation of Unligated Recovery	0	0	0	0	-66.2	-269	0	0	0	0			
36	36 7-YEAR AMORTIZATION SCHEDULE													
37	37 (7/15 - 6/16)													
38	38 (7/16 - 6/17)													
39	39 (7/17 - 6/18)													
40	40 (7/18 - 6/19)													
41	41 (7/19 - 6/20)													
42	42 (7/20 - 6/21)													
43	43 (7/21 - 6/22)													
44	44 (7/22 - 6/23)													
45	45 Required annual increase in rates:													
46	46 forecasted term sales	179,57	,679	179,57	,679	179,57	,679	179,57	,679	179,57	,679	179,57	,679	185,717,888
47	47 surcharge per term													

Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Environmental Remediation MGPs enrff page 99		per 2008 Audit																Excluding Gas Holder		
(Excluding Gas Holder)		(9/03 - 9/07) -col #1 - 5	(9/07 - 9/08) -col #6	(9/08 - 9/09) -col #8	(9/09 - 9/10) -col #7	(9/10 - 9/11) -col #9	(9/11 - 9/12) -col #8	(9/12 - 6/13) -col #10	(7/13 - 6/14) -col #11	(7/14 - 6/15) -col #12	(7/15 - 6/16) -col #13	(7/16 - 6/17) -col #14	(7/17 - 6/18) -col #15	(7/18 - 6/19) -col #16	(7/19 - 6/20) -col #17	(7/20 - 6/21) -col #18	(7/21 - 6/22) -col #19	(7/22 - 6/23) -col #20	\$ to all	
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	135,673	192,525	11, 7, 9									
3	3 A Subtotal - remediation costs	397,110	8,006	77,063	9, 03	179,732	289,103	8, 256	135,673	192,525	11, 7, 9									
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	-19,197									
6	6 Cash recoveries (i.o. 50000)	0																		
7	7 Recovery costs (i.o. 50000)	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	-19,197									
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	95,553									
10	10 Surcharge revenues:																			
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													(0,012)
23	23 Act November 2013- October 2014	0				-12,7, 9	-25, 97													(38,2, 6)
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0				-1,891														(1,891)
25	25 Act Nov 2010-Oct 2011 Base Rate Rev	0				-13,816														(13,816)
26	26 Act Nov 2011-Oct 2012 Base Rate Rev	0				-12,16														(12,16)
27	27 Act Nov 2012-Oct 2013 Base Rate Rev	0				-6,79	-6,79													(13,588)
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 collections	0																		-
31	31 Gas Street overcollection	0																		-
32	32 Prior Period Pool under/overcollection	19,182	271,21																	-
33	33 C Surcharge Subtotal	363,501	271,21	0	0	-67, 20	-52,297	0	0	0	0	-	-	-	-	-	-	-	-	(175,398)
34	34 D Net balance to be recovered (A-B -C)	690,395	268,051	92,679	6,190	100,919	205,231	5,38	123,355	163,783	95,553									
35	35 E Allocation of Litigated Recovery	0	-268,051	-92,679	- 6,190	-1, 702	0	0	0	0	0									0
36	36 7-YEAR AMORTIZATION SCHEDULE																			Unamortized Am
37	37 (7/15 - 6/16)										13,650	13,650	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	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	8,223	8,223	0
40	40 (7/18 - 6/19)										6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	12, 6
41	41 (7/19 - 6/20)										9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	28,538
42	42 (7/20 - 6/21)										5, 816	5, 816	5, 816	5, 816	5, 816	5, 816	5, 816	5, 816	5, 816	219,26
43	43 (7/21 - 6/22)										5, 88	5, 88	5, 88	5, 88	5, 88	5, 88	5, 88	5, 88	5, 88	27, 0
44	44 (7/22 - 6/23)																			(3,651)
45	45 Required annual increase in rates:										13,650	32,689	0,912	7,1	56,656	111, 72	116,960	99, 9		
46	46 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	679,179,57	
47	47 surcharge per therm																			

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs sheet page 99																			
General																	Updated 8/2/23		MGP
	(9/02 - 9/07) col #1 - #5	(9/07 - 9/08) col #6	(9/08 - 9/09) col #7	(9/09 - 9/10) col #8	(9/10 - 9/11) col #9	(9/11 - 9/12) col #10	(9/12 - 9/13) col #11	(7/13 - 9/1) col #12	(7/1 - 9/15) col #13	(7/15 - 9/16) col #14	(7/16 - 9/17) col #15	(7/17 - 9/18) col #16	(7/18 - 9/19) col #17	(7/19 - 9/20) col #18	(7/20 - 9/21) col #19	(7/21 - 9/22) col #20	(7/22 - 9/23) col #21	\$ Total	(7/22 - 9/23) Total of each sub total
1 Remed ation costs (i.o. 500061)																			
2 Remed ation 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	
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	
5 Cash recover es (i.o. 500061)	0	0	0															0	
6 Cash recover es (i.o. 50000)		16,012	23,953	0	0	-1 ,068	-1,358	0	-2 ,250	0	0	0	0	0	0	0	0	288	
7 Recovery costs (i.o. 50000)		-3,331																-3,331	
8 Trans er Credit from Gas Restructuring	0	12,661	23,953	0	0	-1 ,068	-1,358	0	-2 ,250	0	0	0	0	0	0	0	0	-3,0 3	
9 B Subtotal - net recover es	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 A-B Total net expenses to recover																			
11 Surcharge revenue:																			
12 Act June 1998 - October 1998																		0	(5 ,889)
13 Act November 1998 - October 1999																		0	(538,1 3)
14 Act November 1999 - October 2000																		0	(912,80)
15 Act November 2000 - October 2001																		0	(1,336,776)
16 Act November 2001 - October 2002																		0	(1,679,226)
17 Act November 2002 - October 2003																		0	(1,732 , 2)
18 Act November 2003 - October 2004	-8,265																	-8,265	(1 , 28,735)
19 Act November 2004 - October 2005	-70,898																	-70,898	(1 , 03,767)
20 Act November 2005- October 2006	-96,2 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-96,2 7	(1,69 ,877)
21 Act November 2006- October 2007	- 9,316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	- 9,316	(2,036,113)
22 Act November 2007- October 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23 Act November 2008- October 2009	0	0	0	0	-5,002	-5,002	0	0	0	0	0	0	0	0	0	0	0	-10,003	(160,0 8)
24 Act November 2009- October 2010					-12,7 9	-12,7 9	-12,7 9	0	0	0	0	0	0	0	0	0	0	-38,2 6	(293,217)
25 Act Nov 2010-Oct 2010 Base Rate Rev																		0	(10,611)
26 Act Nov 2010-Oct 2011 Base Rate Rev																		0	(77,509)
27 Act Nov 2011-Oct 2012 Base Rate Rev																		0	(88,2)
28 Act Nov 2012-Oct 2013 Base Rate Rev																		0	(76,335)
29 Act Nov 2013-Oct 2014 Base Rate Rev																		0	(85,296)
30 Act Nov 2014-Oct 2015 Base Rate Rev																		0	(86,55)
31 AES collections																		0	(299,970)
32 Gas Street overco lect on	1 , 86,6	2,068,527																0	(23,511)
33 Prior Period Pool under/overcollection																			
34 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	-272,977	129,651 13,999,092 (13,999,092)
35 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
36 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	-1,910,037	89,034
37 7-YEAR AMORTIZATION SCHEDULE																			
38 (7/15 - 6/16)									1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	Unamortized Am	0
39 (7/16 - 6/17)										935	935	935	935	935	935	935	935	0	0
40 (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	0
41 (7/18 - 6/19)												981	981	981	981	981	981	981	0
42 (7/19 - 6/20)													1,016	1,016	1,016	1,016	1,016	3,0 7	0
43 (7/20 - 6/21)														907	907	907	907	3,226	0
44 (7/21 - 6/22)															1,192	1,192	1,192	5,961	0
45 (7/22 - 6/23)																1,025	6,152		0
5 Required annual increase in rates:									1,697	2,632	,175	5,156	6,172	6,978	8,171	7 , 99	21,892		
6 forecasted therm sales	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 therm																\$0.0000	\$0.0000		

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Environmental Remediation MGPs
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Expense and Collection Summary per Year		(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)	(7/11 - 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	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	860,887	
2	Remediation costs (i.o. 500005)	13,712,081	255,263	658,32	316,280	59,550	651,906	2,605,250	7,975,39	3,307,910	260,380	115,81	69,261	11,228	8,99	165,638	99,638	
3	A Subtotal - remediation costs	23,629,069	8,5887	1,177,231	991,05	1,16,065	1,653,0	3,081,56	8,287,33	3,528,25	517,250	786,75	66,707	653,552	952,538	1,19,521	960,52	
4	Cash recover es (i.o. 500061)	-2,93,5	-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 recover es (i.o. 50000)	-5,985	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Recovery costs (i.o. 50000)	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	Trans er 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 recover es	-1,62,188	-1,11,609	-35,265	-113,390	-310,226	-119,129	1,892,296	2,353,861	-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	1,119,6	877,655	835,839	1,526,211	973,753	10,61,29	3,08,28	6,13	591,322	258,163	0,892	783,398	850,39	09,289	
10	Surcharge revenue																	
11	Act June 1998 - October 1998	-5,889	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	
13	Act November 1999 - October 2000	-912,90	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	
15	Act November 2001 - October 2002	-1,679,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Act November 2002 - October 2003	-1,752,2	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	
18	Act November 2004 - October 2005	-1,03,787	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	
20	Act November 2006 - October 2007	-2,036,113	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	
22	Act November 2008 - October 2009	0	0	0	0	-30,009	-130,039	0	0	0	0	0	0	0	0	0	0	
23	Act November 2009 - October 2010	0	0	0	0	-38,26	-165,751	0	0	0	0	0	0	0	0	0	0	
24	Act Nov 2010-Oct 2011 Base Rate Rev	0	0	0	0	-10,611	0	-89,2	0	0	0	0	0	0	0	0	0	
25	Act Nov 2011-Oct 2012 Base Rate Rev	0	0	0	0	-77,509	0	0	0	0	0	0	0	0	0	0	0	
26	Act Nov 2012-Oct 2013 Base Rate Rev	0	0	0	0	-68,2	0	0	0	0	0	0	0	0	0	0	0	
27	Act Nov 2013-Oct 2014 Base Rate Rev	0	0	0	0	-5,937	-67,398	0	0	0	0	0	0	0	0	0	0	
28	Act Nov 2014-Oct 2015 Base Rate Rev	0	0	0	0	-26,33	-56,885	0	0	0	0	0	0	0	0	0	0	
29	Act Nov 2015 -Oct 2016 Base Rate Rev	0	0	0	0	-21,839	-3,277	-21,839	0	0	0	0	0	0	0	0	0	
30	AES collections	-69,391	-12,620	-12,90	-13,15	-13,221	-13,738	-27,673	-1,173	-1,05	-1,66	-1,858	-1,999	-15,312	-15,68	-16,921	-16,77	
31	Gas Street overco lect on	23,511	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	Prior Period Pool under/overcollection	15,673,57																
33	C Surcharge Subtotal	2,762,851	-12,620	-12,90	-13,15	-2,6777	-26,978	-217,055	-35,811	-1,05	-1,66	-1,858	-1,999	-15,312	-15,68	-16,921	-16,77	1,67,55
34	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	756,698	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 Unligated Recovery																	
36	7-YEAR AMORTIZATION SCHEDULE																	
37	(7/15 - 6/16)																	Unamortized Am
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																	
47	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
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	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 22 - 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*	\$3,116,278
2	Residential Revenue Decoupling Deficiency / (Excess) For Decoupling Year 2022-2023*	\$4,093,934
3	Total Residential Revenue Deficiency / (Excess) for Decoupling Still To Be Collected as of January 31, 2024*	\$7,210,212
4	Estimated Residential February 2024 - January 2025 Sales (therms)	68,566,908
5	Residential Revenue Decoupling Adjustment Factor rate per therm February 2024 - January 2025	\$0.1052

Commercial

6	Outstanding Commercial Uncollected Revenue Decoupling For Decoupling Year 2021-2022*	\$697,020
7	Commercial Revenue Decoupling Deficiency / (Excess) For Decoupling Year 2022-2023*	\$1,345,089
8	Total Commercial Revenue Deficiency / (Excess) for Decoupling Still To Be Collected as of January 31, 2024*	\$2,042,108
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	\$0.0174

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)
2	DY 21/22 Deficiency/(Surplus)	\$2,551,253															
3	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
4	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
5	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
6	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
7	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
8	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
9	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
10	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
11	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
12	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
13	Sep-23	\$3,007,604	\$0.000	1,225,375	\$0.0152	401	(\$0.0623)	0	(\$0.0562)	14	(\$5)	\$3,007,599	\$3,007,602	8.50%	30	\$21,012	\$208,003
14	Oct-23	\$3,028,611	\$0.000	1,462,742	\$0.0152	969	(\$0.0623)	0	(\$0.0562)	15	(\$14)	\$3,028,597	\$3,028,604	8.50%	31	\$21,864	\$229,867
15	Nov-23	\$3,050,461	\$0.000	3,614,420	\$0.0152	422	(\$0.0623)	0	(\$0.0562)	0	(\$6)	\$3,050,455	\$3,050,458	8.50%	30	\$21,311	\$251,178
16	Dec-23	\$3,071,766	\$0.000	10,341,581	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,071,766	\$3,071,766	8.50%	31	\$22,176	\$273,354
17	Jan-24	\$3,093,942	\$0.000	11,968,108	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	\$0	\$3,093,942	\$3,093,942	8.50%	31	\$22,336	\$295,690
18	Total			78,082,892		2,406,607		0		834	(\$36,534)					\$295,690	
19																	
20	Projected Cumulative Collection										(\$36,534)						
21	Total Approved Collection										\$2,857,121						
22	(Over)/Under Collection, excluding interest										\$2,820,588						
23	Cumulative Interest										\$295,690						
24	Total (Over)/Under Collection, including interest										\$3,116,278						
25																	
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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)
30																	
31	DY 21/22 Deficiency/(Surplus)	\$232,515															
32																	
33	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
34	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
35	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
36	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
37	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
38	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
39	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
40	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
41	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
42	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
43	Sep-23	\$672,968	\$0.000	4,010,515	\$0.0039	2,727	(\$0.0241)	0	(\$0.0206)	0	(\$11)	\$672,957	\$672,962	8.50%	30	\$4,702	\$46,714
44	Oct-23	\$677,659	\$0.000	4,307,969	\$0.0039	343	(\$0.0241)	0	(\$0.0206)	0	(\$1)	\$677,657	\$677,658	8.50%	31	\$4,892	\$51,606
45	Nov-23	\$682,549	\$0.000	7,273,157	\$0.0039	64,887	(\$0.0241)	0	(\$0.0206)	0	(\$253)	\$682,296	\$682,423	8.50%	30	\$4,768	\$56,374
46	Dec-23	\$687,064	\$0.000	15,102,285	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$687,064	\$687,064	8.50%	31	\$4,960	\$61,334
47	Jan-24	\$692,024	\$0.000	17,670,468	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	\$0	\$692,024	\$692,024	8.50%	31	\$4,996	\$66,329
48	Total			134,797,661		8,759,872		0		0	(\$34,163)					\$66,329	
49																	
50	Projected Cumulative Collection										(\$34,163)						
51	Total Approved Collection										\$664,854						
52	(Over)/Under Collection, excluding interest										\$630,690						
53	Cumulative Interest										\$66,329						
54	Total (Over)/Under Collection, including interest										\$697,020						

Reference:
 Column (a) - Line 4 (Res) and Line 29 (Com): Company Records, revised with actuals through December 2023
 Column (b) - Approved in Docket No. DG 22-045, Order No. 26,692
 Column (c) - Company records
 Column (d) - Approved in Docket No. DG 21-130, Order No. 26,541
 Column (e) - Company records
 Column (f) - Approved in Docket No. DG 19-145, Order No. 26,306
 Column (g) - Company records
 Column (h) - Approved in Docket No. DG 20-141, Order No. 26,419
 Column (i) - Company records
 Column (j) - (Column (b) x Column (c)) + (Column (d) x Column (e)) + (Column (f) x Column (g)) + (Column (h) + Column (i))
 Column (k) - Column (a) + Column (j)
 Column (l) - [Column (a) + Column (k)] * 2
 Column (m) - Interest rate - Monthly Prime Rate- http://www.fedprimerate.com/wall_street_journal_prime_rate_history.htm
 Column (n) - Days per month
 Column (o) - [Column (l) x ((Column (m) / 365) * Column (n))]
 Column (p) - Column (o) + Prior Month Column (p)
 * Projected
 ** 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)
1	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
2	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)	\$ 120,102
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	\$ 4,065,022
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	\$ 4,004,971
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	\$ 28,913
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	\$ 4,093,934
COMMERCIAL & INDUSTRIAL*		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
11	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
12	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)	\$ (195,524)
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	\$ 1,334,747
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	\$ 1,432,509
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	\$ 10,342
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	\$ 1,345,089
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	\$ 5,439,023

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	(\$335,581)
2	2022 Property Tax Year Variance	<u>\$2,545,330</u>
3	Total PTAM to be Recovered	\$2,209,749
4	Forecasted February 2024 - January 2025 Distributed therm Sales (therms)	185,717,888
5	LDAC - PTAM Portion (\$/therm)	\$0.0119

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**

				(Over)/Under Ending	Balance Subject	Interest	Days		Cumulative
	Month	Beginning Balance	Collections	Balance	to Interest	Rate	per Month	Interest	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	8.00%	31	\$4,716	\$69,953
12	Aug-23	\$667,371	(\$65,043)	\$602,329	\$634,850	8.00%	31	\$4,314	\$74,266
13	Sep-23	\$606,642	(\$64,399)	\$542,244	\$574,443	8.00%	30	\$3,777	\$78,043
14	Oct-23	\$546,021	(\$70,971)	\$475,049	\$510,535	8.50%	31	\$3,686	\$81,729
15	Nov-23	\$478,735	(\$134,448)	\$344,287	\$411,511	8.50%	30	\$2,875	\$84,604
* 16	Dec-23	\$347,162	(\$315,504)	\$31,658	\$189,410	8.50%	31	\$1,367	\$85,971
* 17	Jan-24	\$33,026	(\$367,518)	(\$334,493)	(\$150,734)	8.50%	31	(\$1,088)	\$84,883
15		(\$335,581)	(\$2,784,929)					\$84,883	
16				Projected Cumulative Collection	(\$2,784,929)				
17				Total Approved Collection	\$2,364,465				
18				(Over)/Under Collection, excluding interest	(\$420,464)				
19				Cumulative Interest	\$84,883				
20				Total (Over)/Under Collection, including interest	(\$335,581)				

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

Tax Year 2022								
Line	Municipality	Parcel	Installment #1	Installment #2	Installment #3	Installment #4	Total Due	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Allenstown	000400-000001-000000	\$ 28,173	\$ 15,891	\$ -	\$ -	\$ 44,064	
2	Amherst	002-033-008	55,921	53,326	-	-	109,247	
3	Amherst	002-033-007	2,711	2,660	-	-	5,371	
4	Auburn	00000100000010000UTL	803	738	-	-	1,541	
5	Bedford	1-1-A	78,192	89,187	-	-	167,379	
6	Belmont	999-000-000-001	21,032	16,015	-	-	37,046	
7	Berlin	000404-000001-00000L1	9,619	6,563	-	-	16,182	
8	Boscawen	000099-000002-000000	14,078	14,619	-	-	28,697	
9	Bow	0-9-99	70,188	60,426	-	-	130,614	
10	Carterbury	000000-000002-000000	2,583	2,939	-	-	5,522	
11	Derry	35-102	54,263	41,956	-	-	96,219	
12	Franklin	000-001-00	50,242	50,867	-	-	101,109	
13	Gilford	210-002-000	51	50	-	-	101	(A)
14	Gilford	210-003-000	48	47	-	-	95	(A)
15	Gilford	210-004-000	46	46	-	-	92	(A)
16	Gilford	210-005-000	48	48	-	-	96	(A)
17	Gilford	200-003-000	3,158	2,595	-	-	5,753	
18	Goffstown	99-4-2	46,619	41,589	-	-	88,208	
19	Goffstown	99-4-1	1,379	1,232	-	-	2,610	
20	Hollis	0056-027-001	2,069	1,354	-	-	3,423	
21	Hooksett	OGAS-0001	148,899	187,820	-	-	336,719	
22	Hooksett	0036-0041-00001	3,024	3,815	-	-	6,839	
23	Hudson	100-006-000	192,634	133,065	-	-	325,699	
24	Hudson	167-030-000	861	908	-	-	1,769	
25	Hudson	167-029-000	1,057	794	-	-	1,851	
26	Laconia	425/44/83/1	159,000	116,063	-	-	275,063	
27	Litchfield	000UTL-0000001	14,768	15,876	-	-	30,644	
28	Londonderry	81-7-0	241,649	24,320	-	-	70,954	
29	Londonderry	81-7-1	241,469	239,644	-	-	481,113	
30	Londonderry	81-14-0	16,638	12,048	-	-	28,685	(B)
31	Londonderry	81-14-0	11,549	10,454	-	-	22,002	(B)
32	Londonderry- 7 Delta							
33	Loudon	14-21-2	14,184	14,338	-	-	28,522	(C)
34	Drive LLC	000070-000004-000000	81,479	124,701	-	-	206,180	
35	Manchester	0999A-0075	1,174,871	1,493,525	-	-	2,668,395	
36	Manchester	0752-0001	20,310	22,842	-	-	43,152	
37	Manchester	0308-0002A	63	70	-	-	133	
38	Manchester	0394-0004	266	299	-	-	565	
39	Manchester	0471-0008	461	519	-	-	980	
40	Merrimack	0060-3-000000-000000	135,099	215,420	-	-	350,519	
41	Milford	036-183-000-000	868	973	-	-	1,841	
42	Milford	055-007-000-000	63,457	64,796	-	-	128,252	
43	Nashua	0039-00026	1,618	1,580	-	-	3,198	
44	Nashua	0038-00063	97	137	-	-	234	
45	Nashua	0038-00020	153	217	-	-	370	
46	Nashua	0041-00011	40,712	15,428	-	-	56,140	
47	Nashua	0000PC-00005	1,313,323	1,413,359	-	-	2,726,682	
48	Northfield	000999-000001-0000001	25,815	16,172	-	-	41,987	
49	Pembroke	999-11	77,306	57,172	-	-	134,478	
50	Sanborn	00-003-000-000	2,168	2,003	-	-	4,171	
51	Tilton	000R23-000013-000000	125,307	135,787	-	-	261,094	
52	Tilton	000R23-000014-000000	10,315	11,153	-	-	21,468	
53	Concord	772/12	7,640	7,640	8,435	8,435	32,151	(D)
54	Concord	772/11	503	503	553	553	2,111	(E)
55	Concord	772/10	6,263	6,263	6,914	6,914	26,353	
56	Concord	772/9	304	304	336	336	1,281	
57	Concord	772/7	508	508	616	616	2,147	
58	Concord	772/6	881	881	973	973	3,707	
59	Concord	772/6/A	5	5	5	5	19	(F)
60	Concord	N0001/1/3	12,687	12,687	14,817	14,817	55,007	
61	Concord	P0001/6	860	860	862	862	3,062	
62	Concord	7922/2/1	344	344	379	379	1,446	
63	Concord	P0001/3	28,652	28,652	22,737	22,737	102,779	
64	Concord	N0001/2	422,896	422,896	493,879	493,879	1,833,549	
65	Concord	2022/21	249	249	275	275	1,046	
66	Concord	7432/19	1,729	1,729	1,909	1,909	7,276	
67	Concord	4942/3	263	263	313	313	1,192	
68	Keene	583038000UTL000	119,006	138,132	-	-	257,138	(G)
69	Keene	116039000000000	9,407	9,541	-	-	18,948	
70	Keene- R&M REALTY	582014000000000	5,102	5,020	-	-	10,122	(H)
71	Keene Propane	583038000000000	3,791	3,731	-	-	7,522	(I)
72	Total		\$ 4,986,886	\$ 5,377,700	\$ 552,820	\$ 552,820	\$ 11,470,227	
73	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 26, 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 (80%) and Granite State Electric (80%). 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. 772/6/A, The company subtracted the State Education Tax correctly 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	\$ (693,798)
2	Additional Rate Case Expenses Approved to be Recovered	<u>\$ -</u>
3	Total Rate Case Expenses to be Recovered	\$ (693,798)
4	Forecast Throughput (Therms)	185,717,888
5	LDAC - RCE Factor (\$/Therm)	(\$0.0037)

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

		Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
1	Month	(a)**	(b)	(c)	(d)	(e)	(f)	(g)	(h)
2									
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	(\$57,635)	\$98,685	\$127,503	0.00%	30	\$0	\$25,004
14	Oct-23	\$98,685	(\$62,650)	\$36,035	\$67,360	0.00%	31	\$0	\$25,004
15	Nov-23	\$36,035	(\$118,417)	(\$82,383)	(\$23,174)	0.00%	30	\$0	\$25,004
* 16	Dec-23	(\$82,383)	(\$282,427)	(\$364,810)	(\$223,596)	0.00%	31	\$0	\$25,004
* 17	Jan-24	(\$364,810)	(\$328,988)	(\$693,798)	(\$529,304)	0.00%	31	\$0	\$25,004
18			(\$1,604,273)					\$25,004	
19			Projected Cumulative Collection	(\$1,604,273)					
20			Total Approved Collection	\$885,471					
21			(Over)/Under Collection, excluding interest	(\$718,802)					
19			Cumulative Interest	\$25,004					
20			Total (Over)/Under Collection, including interest	(\$693,798)					

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 Agreement 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	-	\$ -	\$ -	\$ -	Legal Services
3	Keegan Werlin	\$ 148,407	\$ 101,571	\$ (5,913)	\$ 40,923	\$ -	\$ 40,923	Testimony Support
4	ScottMadden	\$ 34,215	\$ -	-	\$ 34,215	\$ -	\$ 34,215	Review Status of Depreciation
5	Management Applications Consulting	\$ 71,243	\$ 33,246	-	\$ 37,997	\$ (37,997)	\$ -	Court Reporter
6	Court Reporter	\$ 1,743	\$ 1,743	-	\$ -	\$ -	\$ -	Customer Notice
7	Customer Notice	\$ 46,241	\$ 46,241	\$ -	\$ -	\$ -	\$ -	Legal Notices
8	Legal Notices	\$ 467	\$ 467	\$ -	\$ -	\$ -	\$ -	Printing Expenses
9	Printing Expenses	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	
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

1	Winter Period Distribution (as of January 1, 2024)	Customer Charge	Block	Total
2	R-3 Base Rates	\$ 16.76	\$ 0.6716	
3	R-4 Base Rates	\$ 9.22	\$ 0.3694	
4	Program Distribution Subsidy	\$ 7.5420	\$ 0.3022	
5	Normal Winter Therms			640
6	Estimated Winter 2023/2024 Distribution Subsidy	\$ 45.25	\$ 193.42	\$ 238.67
7	Number of Estimated 2023/2024 Participants	6,032	65	6,097
8	Winter Period COG (as of January 1, 2024)	ENNG	Keene	Total
9	R-3 COG Rates	\$ 0.6460	\$ 1.3418	
10	R-4 COG Rates	\$ 0.3553	\$ 0.7380	
11	Program COG Subsidy	\$ 0.2907	\$ 0.6038	\$ -
12	Estimated Winter 2023/2024 COG Subsidy	\$ 186.04	\$ 386.43	\$ 572.47
13	Winter Distribution Subsidy times Number of Participants			\$ 1,455,156
14	Winter COG Subsidy times Number of Participants			\$ 1,147,329
15	Projected (Over)/Under Recovery Balance February 1, 2024			\$ 130,836
16	Estimated Annual Administrative Costs			-
17	Total Program Costs			\$ 2,733,321
18	Estimated weather normalized firm therms billed for the			
19	Twelve months ended 01/31/25 sales and transportation			185,717,888
20	Total Gas Assistance Program Charge			\$ 0.0147

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 discount 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)	(Actual)	(Actual)	(Actual)	(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	\$ 41,731	\$ (75,533)	\$ (257,166)	\$ 132,640	\$ 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	519	(32)	40,892	675,647	598,216	3,836,696
5	Less: Collected Revenue	(137,948)	(285,392)	(600,968)	(466,422)	(496,044)	(364,828)	(211,270)	(156,537)	(105,037)	(106,073)	(106,253)	(117,109)	(221,367)	(285,392)	(600,968)	(4,261,610)
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	\$ 41,074	\$ (75,411)	\$ (256,008)	\$ 133,088	\$ 129,888	\$ 96,006
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	\$ 93,941	\$ (16,840)	\$ (165,770)	\$ (62,039)	\$ 131,264	\$ 367,084
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	\$ 656	\$ (121)	\$ (1,158)	\$ (448)	\$ 948	\$ 34,830
11	Ending Balance	\$ 469,649	\$ 863,860	\$ 866,595	\$ 762,607	\$ 642,187	\$ 531,271	\$ 471,455	\$ 352,098	\$ 249,596	\$ 146,808	\$ 41,731	\$ (75,533)	\$ (257,166)	\$ 132,640	\$ 130,836	\$ 130,836

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 estimate:

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

Customer Count													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
Actual / Projected No. of Customers	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	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	4,482	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	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
(a)															
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	5,158,533	5,267,468	5,239,018	13,604,579	165,848,125	186,338,561	20,490,436
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	\$104,718	\$106,930	\$106,352	\$276,173	\$3,366,717	\$3,782,673	\$415,956
Adjustment	-\$29,143	-\$17,179	-\$5,952	-\$302	-\$1,135	-\$267	-\$1,442	\$2,285	\$319	-\$856	-\$99	\$0	-\$53,771	\$0	
Total Adjusted Recoveries (3)	\$137,948	\$285,392	\$600,968	\$466,422	\$496,044	\$364,828	\$211,270	\$156,537	\$105,037	\$106,073	\$106,253	\$276,173	\$3,312,946	\$3,782,673	\$469,727
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	2,104	1,426	656	0	35,609	0	(35,609)
Fixed Discount	9,478	41,057.54	41,604	42,665	53,069	50,707	38,434	7,030	50	226	83	41,050	325,452	253,365	(72,087)
Variable Discount	16,354	134,679.57	184,681	189,765	229,241	171,449	88,610	23,488	310	1,406	375	123,655	1,164,013	959,169	(204,844)
COG Discount	58,313	499,909.48	371,931	125,182	88,712	27,912	21,015	3,880	72	227	61	95,206	1,292,419	2,074,829	782,410
Total Monthly Costs (3)	(d) \$86,677	\$679,604	\$603,704	\$362,433	\$375,623	\$253,913	\$151,454	\$37,180	\$2,535	\$3,285	\$1,175	\$259,911	\$2,817,494	\$3,287,364	\$469,869
Avg Monthly Residential Customer Bill	\$ 145.99	\$ 227.86	\$ 262.41	\$ 182.87	\$ 137.28	\$ 90.09	\$ 115.25	\$ 69.29	\$ 45.60	\$ 38.46	\$ 36.66	\$ 58.51	\$1,410.27	\$2,674.55	\$1,264.28
Avg Monthly Residential Low Income Customer Bill	\$ 90.25	\$ 137.62	\$ 157.41	\$ 114.91	\$ 89.04	\$ 61.08	\$ 114.88	\$ 67.23	\$ 44.28	\$ 37.74	\$ 36.76	\$ 60.07	\$1,011.27	\$453.64	(\$557.63)
Avg Monthly GAP Customer Discount	\$55.74	\$90.23	\$105.00	\$67.95	\$48.24	\$29.01	\$0.38	\$2.06	\$1.32	\$0.72	(\$0.10)	(\$1.55)	\$399.00	\$2,220.91	\$1,821.92
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%	2.89%	1.88%	-0.27%	-2.66%	28.29%	83.04%	
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	\$7,555,139	\$6,168,002	\$6,505,766	\$7,948,572	\$207,654,007	196,688,781	(\$10,965,226)
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%	0.03%	0.05%	0.02%	3.27%	1.36%	1.67%	

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.
(e) The Total GAP recoveries for Nov-22 has an estimated volume split between Peak and Off Peak of 25/75 respectively.
* Taken directly from the most recent Quarterly Gas Assistance Program Report, CFID # 2333, Docket No. DG 20-012

Liberty Utilities (EnergyNorth 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)							
2								
3								
4								
5	Typical Usage (Therms)							
6	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter	
7	84	118	137	131	104	66	Nov-Apr	
8	0.0667	\$ 0.0667	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	
9	5.63	\$ 7.90	\$ 9.58	\$ 9.14	\$ 7.27	\$ 4.62	\$ 44.13	
10	\$ -	\$ -	\$ -	\$ 0.0056	\$ 0.0056	\$ 0.0056	\$ 0.0056	
11	\$ -	\$ -	\$ -	\$ 0.07	\$ 0.06	\$ 0.04	\$ 0.17	
12	0.0076	\$ 0.0076	\$ 0.0076	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	
13	0.64	\$ 0.90	\$ 1.04	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 2.57	
14	0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	
15	0.64	\$ 0.90	\$ 1.04	\$ 0.07	\$ 0.05	\$ 0.03	\$ 2.74	
16	RDAF	\$ -	\$ -	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052	
17	RDAF amount	\$ -	\$ -	\$ 13.74	\$ 10.92	\$ 6.94	\$ 31.60	
18	PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119	
19	PTAM amount	\$ 1.05	\$ 1.47	\$ 1.70	\$ 1.55	\$ 1.24	\$ 7.79	
20	RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	
21	RCE amount	\$ 0.94	\$ 1.31	\$ 1.52	\$ (0.49)	\$ (0.39)	\$ 2.85	
22	GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0147	\$ 0.0147	\$ 0.0147	
23	GAP amount	\$ 1.71	\$ 2.40	\$ 2.78	\$ 1.92	\$ 1.53	\$ 11.31	
24	LDAC	\$ 0.1180	\$ 0.1180	\$ 0.1213	\$ 0.1986	\$ 0.1986	\$ 0.1986	
25	LDAC amount	\$ 9.95	\$ 13.98	\$ 16.60	\$ 25.94	\$ 20.62	\$ 130.18	

26	Current LDAC Rates November 1, 2022 – January 31, 2024							
	Residential Customers (Rate Codes R-3)							
27								
28	Typical Usage (Therms)							
29	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter	
30	84	118	137	131	104	66	Nov-Apr	
31	0.0640	\$ 0.0640	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	
32	5.40	\$ 7.58	\$ 4.99	\$ 4.99	\$ 4.99	\$ 4.99	\$ 32.92	
33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
36	0.64	\$ 0.90	\$ 1.04	\$ 0.99	\$ 0.79	\$ 0.50	\$ 4.86	
37	0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
38	0.64	\$ 0.90	\$ 1.04	\$ 0.96	\$ 0.79	\$ 0.50	\$ 4.86	
39	RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40	RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	
42	PTAM amount	\$ 1.05	\$ 1.47	\$ 1.70	\$ 1.62	\$ 1.29	\$ 7.94	
43	RCE	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	
44	RCE amount	\$ 0.37	\$ 0.52	\$ 0.60	\$ 0.57	\$ 0.48	\$ 2.82	
45	GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	
46	GAP amount	\$ 1.71	\$ 2.40	\$ 2.78	\$ 2.65	\$ 2.11	\$ 12.99	
47	LDAC	\$ 0.1086	\$ 0.1086	\$ 0.1113	\$ 0.1113	\$ 0.1113	\$ 0.1113	
48	LDAC amount	\$ 9.16	\$ 12.86	\$ 15.23	\$ 14.54	\$ 11.56	\$ 70.68	

49	LDAC Bill Impact : Residential Customers (Rate Codes R-3)							
50	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter	
51	84	118	137	131	104	66	Nov-Apr	
52	0.23	\$ 0.32	\$ 4.59	\$ 4.16	\$ 2.28	\$ (0.37)	\$ 11.21	
53	4.2%	\$ 4.2%	\$ 92.1%	\$ 83.4%	\$ 45.8%	\$ -7.4%	\$ 15.9%	
54	\$ -	\$ -	\$ -	\$ (0.92)	\$ (0.73)	\$ (0.47)	\$ (2.12)	
55	0.0%	\$ 0.0%	\$ 0.0%	\$ -93.0%	\$ -93.0%	\$ -93.0%	\$ -43.7%	
56	\$ -	\$ -	\$ -	\$ 13.74	\$ 10.92	\$ 6.94	\$ 31.60	
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	\$ -	\$ -	\$ -	\$ (0.07)	\$ (0.05)	\$ (0.03)	\$ (0.15)	
59	0.0%	\$ 0.0%	\$ 0.0%	\$ -4.0%	\$ -4.0%	\$ -4.0%	\$ -1.9%	
60	\$ 0.57	\$ 0.79	\$ 0.92	\$ (1.06)	\$ (0.85)	\$ (0.54)	\$ (0.17)	
61	152.3%	\$ 152.3%	\$ 152.3%	\$ -185.0%	\$ -185.0%	\$ -185.0%	\$ -6.0%	
62	\$ -	\$ -	\$ -	\$ (0.73)	\$ (0.58)	\$ (0.37)	\$ (1.68)	
63	0.0%	\$ 0.0%	\$ 0.0%	\$ -27.6%	\$ -27.6%	\$ -27.6%	\$ -12.9%	
64	\$ 0.79	\$ 1.11	\$ 1.37	\$ 11.40	\$ 9.06	\$ 5.76	\$ 29.50	
65	8.7%	\$ 8.7%	\$ 8.7%	\$ 78.4%	\$ 78.4%	\$ 78.4%	\$ 41.7%	

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer	Total	
37	19	14	12	21	52	May-Oct	Nov-Oct	
\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	
\$ 2.62	\$ 1.36	\$ 0.97	\$ 0.86	\$ 1.47	\$ 3.61	\$ 10.88	\$ 55.01	
\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	
\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.03	\$ 0.09	\$ 0.26	
\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	
\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.01)	\$ 2.57	
\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	
\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.03	\$ 0.08	\$ 2.82	
\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052	
\$ 3.93	\$ 2.04	\$ 1.45	\$ 1.30	\$ 2.21	\$ 5.42	\$ 16.36	\$ 47.96	
\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	
\$ 0.44	\$ 0.23	\$ 0.16	\$ 0.15	\$ 0.25	\$ 0.61	\$ 1.85	\$ 9.64	
\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.58)	\$ 2.06	
\$ (0.14)	\$ (0.07)	\$ (0.05)	\$ (0.05)	\$ (0.08)	\$ (0.19)	\$ (0.58)	\$ 2.06	
\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	
\$ 0.55	\$ 0.28	\$ 0.20	\$ 0.18	\$ 0.31	\$ 0.76	\$ 2.29	\$ 13.60	
\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986	
\$ 7.42	\$ 3.85	\$ 2.75	\$ 2.45	\$ 4.18	\$ 10.23	\$ 30.88	\$ 131.05	

May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Summer	Total	
37	19	14	12	21	52	May-Oct	Nov-Oct	
\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	
\$ 2.49	\$ 1.29	\$ 0.92	\$ 0.82	\$ 1.40	\$ 3.44	\$ 10.37	\$ 43.29	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
\$ 0.28	\$ 0.15	\$ 0.11	\$ 0.09	\$ 0.16	\$ 0.39	\$ 1.18	\$ 6.05	
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
\$ 0.28	\$ 0.15	\$ 0.11	\$ 0.09	\$ 0.16	\$ 0.39	\$ 1.18	\$ 6.05	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	
\$ 0.46	\$ 0.24	\$ 0.17	\$ 0.15	\$ 0.26	\$ 0.64	\$ 1.93	\$ 9.86	
\$ 0.0044	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	
\$ 0.16	\$ 0.21	\$ 0.15	\$ 0.14	\$ 0.23	\$ 0.57	\$ 1.48	\$ 4.29	
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	
\$ 0.76	\$ 0.39	\$ 0.28	\$ 0.25	\$ 0.43	\$ 1.05	\$ 3.16	\$ 16.15	
\$ 0.1113	\$ 0.1180	\$ 0.1180	\$ 0.1180	\$ 0.1180	\$ 0.1180	\$ 0.1180	\$ 0.1180	
\$ 4.16	\$ 2.29	\$ 1.63	\$ 1.46	\$ 2.48	\$ 6.08	\$ 18.10	\$ 88.78	

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer	Total	
37	19	14	12	21	52	May-Oct	Nov-Oct	
\$ 0.12	\$ 0.06	\$ 0.05	\$ 0.04	\$ 0.07	\$ 0.17	\$ 0.51	\$ 11.72	
4.9%	5%	5%	5%	5%	5%	5%	27%	
\$ (0.26)	\$ (0.14)	\$ (0.10)	\$ (0.09)	\$ (0.15)	\$ (0.36)	\$ 1.26	\$ 8.87	
-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	107.0%	146.7%	
\$ 3.93	\$ 2.04	\$ 1.45	\$ 1.30	\$ 2.21	\$ 5.42	\$ 16.36	\$ 47.96	
\$ (0.02)	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.03)	\$ (0.08)	\$ (0.23)	
-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-2.3%	
\$ (0.30)	\$ (0.29)	\$ (0.21)	\$ (0.16)	\$ (0.31)	\$ (0.76)	\$ (2.06)	\$ (2.23)	
-185.0%	-133.7%	-133.7%	-133.7%	-133.7%	-133.7%	-139.4%	-61.9%	
\$ (0.21)	\$ (0.11)	\$ (0.08)	\$ (0.07)	\$ (0.12)	\$ (0.29)	\$ (0.87)	\$ (2.55)	
-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-4.8%	-15.8%	
\$ 3.26	\$ 1.56	\$ 1.11	\$ 0.99	\$ 1.70	\$ 4.15	\$ 12.78	\$ 42.28	
78.4%	68.3%	68.3%	68.3%	68.3%	68.3%	70.6%	47.6%	

				Total
	Nov-24	Dec-24	Jan-25	Nov-Jan
	84	118	137	339
Typical Usage (Therms)				
Energy Efficiency	\$ 0.0700	\$ 0.0700	\$ 0.0700	
Energy Efficiency Amount	\$ 5.89	\$ 8.28	\$ 9.57	\$ 23.74
Gas Holder	\$ 0.00056	\$ 0.00056	\$ 0.00056	
Gas Holder Amount	\$ 0.05	\$ 0.07	\$ 0.08	\$ 0.19
MGP	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	
MGP Amount	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.01)
Environmental	\$ 0.0005	\$ 0.0005	\$ 0.0005	
Total Environmental	\$ 0.04	\$ 0.06	\$ 0.07	\$ 0.18
RDAF	\$ 0.1052	\$ 0.1052	\$ 0.1052	
RDAF amount	\$ 8.85	\$ 12.44	\$ 14.38	\$ 35.67
PTAM	\$ 0.0119	\$ 0.0119	\$ 0.0119	
PTAM amount	\$ 1.00	\$ 1.41	\$ 1.63	\$ 4.04
RCE	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	
RCE Amount	\$ (0.31)	\$ (0.44)	\$ (0.51)	\$ (1.27)
GAP	\$ 0.0147	\$ 0.0147	\$ 0.0147	
GAP Amount	\$ 1.24	\$ 1.74	\$ 2.01	\$ 4.98
LDAC	\$ 0.1986	\$ 0.1986	\$ 0.1986	
LDAC Amount	\$ 16.71	\$ 23.45	\$ 27.15	\$ 67.34

1	Proposed LDAC Rates February 1, 2024 – January 31, 2025 with Current LDAC Rates from November 1, 2023 – January 31, 2024
2	Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)
3	
4	
5	Typical Usage (Therms)
6	Energy Efficiency
7	Energy Efficiency Amount
8	Gas Holder
9	Gas Holder Amount
10	MGP
11	MGP Amount
12	Environmental
13	Total Environmental
14	RDAF
15	RDAF amount
16	PTAM
17	PTAM amount
18	RCE
19	RCE Amount
20	GAP
21	GAP Amount
22	LDAC
23	LDAC Amount

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct	Total Nov-Oct
91	47	33	25	47	141	383	2,494
\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 17.86	\$ 114.78
\$ 4.23	\$ 2.18	\$ 1.52	\$ 1.18	\$ 2.17	\$ 6.58		
\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.22	\$ 0.77
\$ 0.05	\$ 0.03	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.08		
\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.01)	\$ 8.57
\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)		
\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.20	\$ 9.33
\$ 0.05	\$ 0.02	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.07		
\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 6.67	\$ 23.68
\$ 1.58	\$ 0.81	\$ 0.57	\$ 0.44	\$ 0.81	\$ 2.46		
\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 4.56	\$ 30.24
\$ 1.08	\$ 0.56	\$ 0.39	\$ 0.30	\$ 0.55	\$ 1.68		
\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (1.43)	\$ 7.49
\$ (0.34)	\$ (0.17)	\$ (0.12)	\$ (0.09)	\$ (0.17)	\$ (0.53)		
\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147		
\$ 1.34	\$ 0.69	\$ 0.48	\$ 0.37	\$ 0.68	\$ 2.08	\$ 5.63	\$ 43.01
\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874		
\$ 7.94	\$ 4.08	\$ 2.85	\$ 2.21	\$ 4.07	\$ 12.35	\$ 33.49	\$ 228.42

Nov-24	Dec-24	Jan-25	Total Nov-Jan
261	390	482	1,133
\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 52.77
\$ 12.15	\$ 18.18	\$ 22.45	
\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.64
\$ 0.15	\$ 0.22	\$ 0.27	
\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.04)
\$ (0.01)	\$ (0.01)	\$ (0.02)	
\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.60
\$ 0.14	\$ 0.21	\$ 0.25	
\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 19.71
\$ 4.53	\$ 6.79	\$ 8.38	
\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 13.48
\$ 3.10	\$ 4.64	\$ 5.73	
\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (4.24)
\$ (0.97)	\$ (1.46)	\$ (1.80)	
\$ 0.0147	\$ 0.0147	\$ 0.0147	
\$ 3.83	\$ 5.73	\$ 7.08	\$ 16.65
\$ 0.0874	\$ 0.0874	\$ 0.0874	
\$ 22.78	\$ 34.09	\$ 42.10	\$ 98.97

24	Current LDAC Rates November 1, 2022 – January 31, 2024
25	Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)
26	
27	
28	Typical Usage (Therms)
29	Energy Efficiency
30	Energy Efficiency Amount
31	Gas Holder
32	Gas Holder Amount
33	MGP
34	MGP Amount
35	Environmental
36	Total Environmental
37	RDAF
38	RDAF amount
39	PTAM
40	PTAM amount
41	RCE
42	RCE Amount
43	GAP
44	GAP Amount
45	Total LDAC
46	Total LDAC Amount

May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Summer May-Oct	Total Nov-Oct
91	47	33	25	47	141	383	2,494
\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 17.01	\$ 109.52
\$ 4.03	\$ 2.07	\$ 1.45	\$ 1.12	\$ 2.07	\$ 6.27		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 2.91	\$ 18.95
\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07		
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 2.91	\$ 18.95
\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 4.75	\$ 30.92
\$ 1.13	\$ 0.58	\$ 0.40	\$ 0.31	\$ 0.58	\$ 1.75		
\$ 0.0044	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 3.65	\$ 12.93
\$ 0.40	\$ 0.52	\$ 0.36	\$ 0.28	\$ 0.52	\$ 1.57		
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 7.78	\$ 50.63
\$ 1.84	\$ 0.95	\$ 0.66	\$ 0.51	\$ 0.94	\$ 2.87		
\$ 0.0890	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 36.06	\$ 222.71
\$ 8.08	\$ 4.47	\$ 3.12	\$ 2.42	\$ 4.45	\$ 13.52		

Nov-23	Dec-23	Jan-24	Total Nov-Jan
261	390	482	1,133
\$ 0.0444	\$ 0.0444	\$ 0.0466	\$ 51.34
\$ 11.57	\$ 17.32	\$ 22.45	
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 8.61
\$ 1.98	\$ 2.96	\$ 3.66	
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 8.61
\$ 1.98	\$ 2.96	\$ 3.66	
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 14.04
\$ 3.23	\$ 4.84	\$ 5.97	
\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 12.57
\$ 2.89	\$ 4.33	\$ 5.35	
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 22.99
\$ 5.29	\$ 7.92	\$ 9.78	
\$ 0.0957	\$ 0.0957	\$ 0.0979	\$ 109.44
\$ 24.94	\$ 37.33	\$ 47.16	

47	LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)
48	
49	
50	Energy Efficiency Amount
51	Energy Efficiency %
52	Environmental Amount
53	Environmental %
54	RDAF amount
55	RDAF %
56	PTAM amount
57	PTAM %
58	RCE Amount
59	RCE %
60	GAP Amount
61	GAP %
62	Total LDAC Amount
63	Total LDAC %

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct	Total Nov-Oct
\$ 0.20	\$ 0.10	\$ 0.07	\$ 0.06	\$ 0.10	\$ 0.31	\$ 0.84	\$ 5.26
5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	4.8%
\$ (0.64)	\$ (0.33)	\$ (0.23)	\$ (0.18)	\$ (0.33)	\$ (1.00)	\$ (2.71)	\$ (9.62)
-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-50.8%
\$ 1.58	\$ 0.81	\$ 0.57	\$ 0.44	\$ 0.81	\$ 2.46	\$ 6.67	\$ 23.68
\$ (0.05)	\$ (0.02)	\$ (0.02)	\$ (0.01)	\$ (0.02)	\$ (0.07)	\$ (0.19)	\$ (0.68)
-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-2.2%
\$ (0.74)	\$ (0.69)	\$ (0.48)	\$ (0.38)	\$ (0.69)	\$ (2.10)	\$ (5.08)	\$ (5.44)
-185.0%	-133.7%	-133.7%	-133.7%	-133.7%	-133.7%	-133.3%	-42.1%
\$ (0.51)	\$ (0.26)	\$ (0.18)	\$ (0.14)	\$ (0.26)	\$ (0.79)	\$ (2.15)	\$ (7.82)
-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-15.1%
\$ (0.15)	\$ (0.39)	\$ (0.27)	\$ (0.21)	\$ (0.39)	\$ (1.17)	\$ (2.58)	\$ 5.71
-1.8%	-8.7%	-8.7%	-8.7%	-8.7%	-8.7%	-7.1%	2.6%

Nov-24	Dec-24	Jan-25	Total Nov-Jan
\$ 0.57	\$ 0.86	\$ 0.0%	\$ 1.43
5.0%	5.0%	0.0%	2.8%
\$ (1.84)	\$ (2.78)	\$ (3.41)	\$ (8.01)
-93.0%	-93.0%	-93.0%	-93.0%
\$ 4.53	\$ 6.79	\$ 8.38	\$ 19.71
\$ -	\$ -	\$ -	\$ -
\$ (0.13)	\$ (0.20)	\$ (0.24)	\$ (0.57)
-4.0%	-4.0%	-4.0%	-4.0%
\$ (3.87)	\$ (5.79)	\$ (7.15)	\$ (16.81)
-133.7%	-133.7%	-133.7%	-133.7%
\$ (1.48)	\$ (2.18)	\$ (2.70)	\$ (6.34)
-27.6%	-27.6%	-27.6%	-27.6%
\$ (2.17)	\$ (3.24)	\$ (5.06)	\$ (10.47)
-8.7%	-8.7%	-10.7%	-8.6%

1 Proposed LDAC Rates February 1, 2024 – January 31, 2025 with Current LDAC Rates from November 1, 2023 - January 31, 2024									
2 Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-42)									
3									
4									
5 Typical Usage (Therms)	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr		
	2,543	3,519	4,174	3,998	3,106	1,898	19,238		
6 Energy Efficiency	\$ 0.0444	\$ 0.0444	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466			
7 Energy Efficiency Amount	\$ 112.91	\$ 156.23	\$ 194.53	\$ 186.31	\$ 144.73	\$ 88.43	\$ 883.14		
8 Gas Holder	\$ -	\$ -	\$ -	\$ -	\$ 0.00056	\$ 0.00056	\$ 0.00056		
9 Gas Holder Amount	\$ -	\$ -	\$ -	\$ -	\$ 2.25	\$ 1.75	\$ 1.07	\$ 5.07	
10 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)			
11 MGP Amount	\$ 19.33	\$ 26.74	\$ 31.73	\$ (0.13)	\$ (0.10)	\$ (0.06)	\$ 77.49		
12 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005			
13 Total Environmental	\$ 19.33	\$ 26.74	\$ 31.73	\$ 2.12	\$ 1.54	\$ 1.00	\$ 82.56		
14 RDAF	\$ -	\$ -	\$ -	\$ -	\$ 0.0174	\$ 0.0174	\$ 0.0174		
15 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ 69.57	\$ 54.04	\$ 33.02	\$ 156.63	
16 PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119			
17 PTAM amount	\$ 31.53	\$ 43.63	\$ 51.76	\$ 47.58	\$ 36.96	\$ 22.58	\$ 234.05		
18 RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)			
19 RCE Amount	\$ 28.23	\$ 39.06	\$ 46.34	\$ (14.95)	\$ (11.62)	\$ (7.10)	\$ 79.96		
20 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0147	\$ 0.0147	\$ 0.0147			
21 GAP Amount	\$ 51.62	\$ 71.43	\$ 84.74	\$ 58.77	\$ 45.66	\$ 27.90	\$ 340.12		
22 LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	\$ 0.0874	\$ 0.0874	\$ 0.0874			
23 LDAC Amount	\$ 243.62	\$ 337.09	\$ 409.10	\$ 349.39	\$ 271.42	\$ 165.83	\$ 1,776.45		

24 Current LDAC Rates November 1, 2022 – January 31, 2024									
25 Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-42)									
26									
27 Typical Usage (Therms)	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr		
	2,543	3,519	4,174	3,998	3,106	1,898	19,238		
28 Energy Efficiency	\$ 0.0426	\$ 0.0426	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444			
29 Energy Efficiency Amount	\$ 108.21	\$ 149.72	\$ 185.35	\$ 177.52	\$ 137.90	\$ 84.25	\$ 842.94		
30 Gas Holder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
31 Gas Holder Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
32 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076			
33 MGP Amount	\$ 19.33	\$ 26.74	\$ 31.73	\$ 30.39	\$ 23.60	\$ 14.42	\$ 146.21		
34 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076			
35 Total Environmental	\$ 19.33	\$ 26.74	\$ 31.73	\$ 30.39	\$ 23.60	\$ 14.42	\$ 146.21		
36 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
37 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
38 PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124			
39 PTAM amount	\$ 31.53	\$ 43.63	\$ 51.76	\$ 49.58	\$ 38.51	\$ 23.53	\$ 238.55		
40 RCE	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044			
41 RCE Amount	\$ 11.19	\$ 15.48	\$ 18.37	\$ 17.59	\$ 13.67	\$ 8.35	\$ 84.65		
42 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203			
43 GAP Amount	\$ 51.62	\$ 71.43	\$ 84.74	\$ 81.16	\$ 63.05	\$ 38.52	\$ 390.53		
44 Total LDAC	\$ 0.0872	\$ 0.0872	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890			
45 Total LDAC Amount	\$ 221.88	\$ 307.00	\$ 371.95	\$ 356.23	\$ 276.73	\$ 169.08	\$ 1,702.87		

46 LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-42)									
47									
48									
49 Energy Efficiency Amount	\$ 4.70	\$ 6.51	\$ 9.18	\$ 8.80	\$ 6.83	\$ 4.17	\$ 40.20		
50 Energy Efficiency %	4.3%	4.3%	5.0%	5.0%	5.0%	5.0%	4.8%		
51 Total Environmental	\$ -	\$ -	\$ -	\$ (28.27)	\$ (21.96)	\$ (13.42)	\$ (63.65)		
52 Environmental %	0.0%	0.0%	0.0%	-93.0%	-93.0%	-93.0%	-93.5%		
53 RDAF amount	\$ -	\$ -	\$ -	\$ 69.57	\$ 54.04	\$ 33.02	\$ 156.63		
54 RDAF %	4501%								
55 PTAM amount	\$ -	\$ -	\$ -	\$ (2.00)	\$ (1.55)	\$ (0.85)	\$ (4.50)		
56 PTAM %	0.0%	0.0%	0.0%	-4.0%	-4.0%	-4.0%	-1.9%		
57 RCE Amount	\$ 17.04	\$ 23.57	\$ 27.97	\$ (32.54)	\$ (25.28)	\$ (15.45)	\$ (4.69)		
58 RCE %	152.3%	152.3%	152.3%	-185.0%	-185.0%	-185.0%	-5.5%		
59 GAP Amount	\$ -	\$ -	\$ -	\$ (22.39)	\$ (17.39)	\$ (10.63)	\$ (50.41)		
60 GAP %	0.0%	0.0%	0.0%	-27.6%	-27.6%	-27.6%	-12.9%		
61 Total LDAC Amount	\$ 21.74	\$ 30.08	\$ 37.15	\$ (8.84)	\$ (5.31)	\$ (3.25)	\$ 73.58		
62 Total LDAC %	9.8%	9.8%	10.0%	-1.9%	-1.9%	-1.9%	4.3%		

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct	Total Nov-Oct
1,031	572	420	343	619	1,610	4,595	23,832
\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466		
\$ 48.06	\$ 26.66	\$ 19.55	\$ 15.97	\$ 28.87	\$ 75.01	\$ 214.11	\$ 1,097.26
\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056		
\$ 0.58	\$ 0.32	\$ 0.24	\$ 0.19	\$ 0.35	\$ 0.91	\$ 2.50	\$ 7.65
\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)		
\$ (0.03)	\$ (0.02)	\$ (0.01)	\$ (0.01)	\$ (0.02)	\$ (0.05)	\$ (0.15)	\$ 77.34
\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005		
\$ 0.55	\$ 0.30	\$ 0.22	\$ 0.18	\$ 0.33	\$ 0.85	\$ 2.43	\$ 84.99
\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174		
\$ 17.94	\$ 9.95	\$ 7.30	\$ 5.96	\$ 10.78	\$ 28.01	\$ 79.95	\$ 236.58
\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119		
\$ 12.27	\$ 6.81	\$ 4.99	\$ 4.08	\$ 7.37	\$ 19.16	\$ 54.68	\$ 288.72
\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)		
\$ (3.86)	\$ (2.14)	\$ (1.57)	\$ (1.28)	\$ (2.32)	\$ (6.02)	\$ (17.18)	\$ 62.77
\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147		
\$ 15.16	\$ 8.41	\$ 6.17	\$ 5.04	\$ 9.11	\$ 23.66	\$ 67.54	\$ 407.66
\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874		
\$ 90.12	\$ 50.00	\$ 36.66	\$ 29.94	\$ 54.13	\$ 140.67	\$ 401.53	\$ 2,177.98

May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Summer May-Oct	Total Nov-Oct
1,031	572	420	343	619	1,610	4,595	23,832
\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444		
\$ 45.79	\$ 25.40	\$ 18.63	\$ 15.21	\$ 27.50	\$ 71.47	\$ 204.01	\$ 1,046.95
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
\$ 7.84	\$ 4.35	\$ 3.19	\$ 2.60	\$ 4.71	\$ 12.23	\$ 34.92	\$ 181.13
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
\$ 7.84	\$ 4.35	\$ 3.19	\$ 2.60	\$ 4.71	\$ 12.23	\$ 34.92	\$ 181.13
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124		
\$ 12.79	\$ 7.09	\$ 5.20	\$ 4.25	\$ 7.68	\$ 19.96	\$ 56.97	\$ 295.52
\$ 0.0044	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111		
\$ 4.54	\$ 6.35	\$ 4.66	\$ 3.80	\$ 6.88	\$ 17.87	\$ 44.09	\$ 128.74
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203		
\$ 20.94	\$ 11.61	\$ 8.52	\$ 6.96	\$ 12.57	\$ 32.68	\$ 93.27	\$ 483.80
\$ 0.0890	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957		
\$ 91.89	\$ 54.81	\$ 40.19	\$ 32.82	\$ 59.34	\$ 154.21	\$ 433.27	\$ 2,136.14

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct	Total Nov-Oct
\$ 2.27	\$ 1.26	\$ 0.92	\$ 0.75	\$ 1.36	\$ 3.54	\$ 10.11	\$ 50.31
5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	4.8%
\$ (7.29)	\$ (4.05)	\$ (2.97)	\$ (2.42)	\$ (4.38)	\$ (11.38)	\$ (32.49)	\$ (96.14)
-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-93.0%	-53.1%
\$ 17.94	\$ 9.95	\$ 7.30	\$ 5.96	\$ 10.78	\$ 28.01	\$ 79.95	\$ 236.58
\$ (0.52)	\$ (0.29)	\$ (0.21)	\$ (0.17)	\$ (0.31)	\$ (0.80)	\$ (2.30)	\$ (8.80)
-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%	-2.3%
\$ (8.39)	\$ (8.49)	\$ (6.23)	\$ (5.08)	\$ (9.19)	\$ (23.89)	\$ (61.28)	\$ (65.97)
-185.0%	-133.7%	-133.7%	-133.7%	-133.7%	-133.7%	-133.0%	-51.2%
\$ (5.78)	\$ (3.20)	\$ (2.35)	\$ (1.92)	\$ (3.47)	\$ (9.01)	\$ (25.73)	\$ (76.14)
-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-27.6%	-15.7%
\$ (1.76)	\$ (4.81)	\$ (3.53)	\$ (2.88)	\$ (5.21)	\$ (13.54)	\$ (31.74)	\$ 41.84
-1.9%	-8.8%	-8.8%	-8.8%	-8.8%	-8.8%	-7.3%	2.0%

	Nov-24	Dec-24	Jan-25	Total Nov-Jan
Typical Usage (Therms)	2,541	3,516	4,172	10,229
Energy Efficiency	\$ 0.0466	\$ 0.0466	\$ 0.0466	
Energy Efficiency Amount	\$ 118.39	\$ 163.87	\$ 194.43	\$ 476.68
Gas Holder	\$ 0.00056	\$ 0.00056	\$ 0.00056	
Gas Holder Amount	\$ 1.43	\$ 1.98	\$ 2.35	\$ 5.76
MGP	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	
MGP Amount	\$ (0.09)	\$ (0.12)	\$ (0.14)	\$ (0.34)
Environmental	\$ 0.0005	\$ 0.0005	\$ 0.0005	
Total Environmental	\$ 1.34	\$ 1.88	\$ 2.21	\$ 5.41
RD4F	\$ 0.0174	\$ 0.0174	\$ 0.0174	
RD4F amount	\$ 44.21	\$ 61.19	\$ 72.60	\$ 177.99
PTAM	\$ 0.0119	\$ 0.0119	\$ 0.0119	
PTAM amount	\$ 30.23	\$ 41.85	\$ 49.65	\$ 121.73
RCE	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	
RCE amount	\$ (9.90)	\$ (13.15)	\$ (15.60)	\$ (38.26)
GAP	\$ 0.0147	\$ 0.0147	\$ 0.0147	
GAP amount	\$ 37.35	\$ 51.69	\$ 61.33	\$ 150.37
LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	
LDAC Amount	\$ 222.02	\$ 307.30	\$ 364.61	\$ 893.93

	Nov-23	Dec-23	Jan-24	Total Nov-Jan
	2,541	3,516	4,172	10,229
Typical Usage (Therms)				
Energy Efficiency	\$ 0.0444	\$ 0.0444	\$ 0.0466	
Energy Efficiency Amount	\$ 112.80	\$ 156.13	\$ 194.43	\$ 463.36
Gas Holder	\$ -	\$ -	\$ -	
Gas Holder Amount	\$ -	\$ -	\$ -	\$ -
MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	
MGP Amount	\$ 19.31	\$ 26.72	\$ 31.71	\$ 77.74
Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	
Total Environmental	\$ 19.31	\$ 26.72	\$ 31.71	\$ 77.74
RDAF	\$ -	\$ -	\$ -	
RDAF amount	\$ -	\$ -	\$ -	\$ -
PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	
PTAM amount	\$ 31.50	\$ 43.60	\$ 51.74	\$ 126.84
RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	
RCE Amount	\$ 28.20	\$ 39.03	\$ 46.31	\$ 113.54
GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	
GAP Amount	\$ 51.57	\$ 71.38	\$ 84.70	\$ 207.65
Total LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	
Total LDAC Amount	\$ 243.39	\$ 336.87	\$ 408.88	\$ 989.14

	Nov-24	Dec-24	Jan-25	Total Nov-Jan
Energy Efficiency Amount	\$ 5.59	\$ 7.74	\$ -	\$ 13.33
Energy Efficiency %	5.0%	5.0%	0.0%	2.9%
Total Environmental	\$ (1796)	\$ (24.86)	\$ (29.50)	\$ (723.33)
Environmental %	-93.0%	-93.0%	-93.0%	-93.0%
RDAF amount	\$ 44.21	\$ 61.19	\$ 72.60	\$ 309.17
RDAF %				
PTAM amount	\$ (1.27)	\$ (1.76)	\$ (2.09)	\$ (5.11)
PTAM %	-4.0%	-4.0%	-4.0%	-4.0%
RCE amount	\$ (37.70)	\$ (52.16)	\$ (61.92)	\$ (151.80)
RCE %	-133.7%	-133.7%	-133.7%	-133.7%
GAP amount	\$ (14.23)	\$ (19.69)	\$ (23.36)	\$ (57.28)
GAP %	-27.6%	-27.6%	-27.6%	-27.6%
Total LDAG amount	\$ (21.37)	\$ (29.58)	\$ (44.27)	\$ (95.22)
Total LDAG %	-8.8%	-8.8%	-10.8%	-9.6%

1 Proposed LDAC Rates February 1, 2024 – January 31, 2025 with Current LDAC Rates from November 1, 2023 - January 31, 2024														
2 Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-52)														
3	Nov-23		Dec-23		Jan-24		Feb-24		Mar-24		Apr-24		Winter Nov-Apr	
4	1,928		2,291		2,575		2,537		2,185		1,812		13,329	
5	Typical Usage (Therms)													
6	Energy Efficiency	\$ 0.0444	\$ 0.0444	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466
7	Energy Efficiency Amount	\$ 85.62	\$ 101.73	\$ 120.01	\$ 118.20	\$ 101.83	\$ 84.45	\$ 84.45	\$ 84.45	\$ 84.45	\$ 84.45	\$ 84.45	\$ 84.45	\$ 84.45
8	Gas Holder				\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056
9	Gas Holder Amount				\$ 1.43	\$ 1.23	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02
10	MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076
11	MGP Amount	\$ 14.66	\$ 17.4130	\$ 19.5727	\$ 19.5727	\$ 16.0859	\$ 13.329	\$ 11.65	\$ 10.06	\$ 8.66	\$ 7.46	\$ 6.46	\$ 5.46	\$ 4.66
12	Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076
13	Total Environmental	\$ 14.66	\$ 17.41	\$ 19.57	\$ 19.57	\$ 16.09	\$ 13.34	\$ 11.66	\$ 10.07	\$ 8.67	\$ 7.47	\$ 6.47	\$ 5.47	\$ 4.67
14	RDAF					\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174
15	RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ 44.14	\$ 38.02	\$ 31.53	\$ 27.02	\$ 23.37	\$ 20.26	\$ 17.61	\$ 15.36	\$ 13.39
16	PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119
17	PTAM amount	\$ 23.91	\$ 28.41	\$ 31.93	\$ 30.18	\$ 26.00	\$ 21.57	\$ 18.66	\$ 16.19	\$ 14.19	\$ 12.26	\$ 10.76	\$ 9.41	\$ 8.16
18	RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111
19	RCE Amount	\$ 21.40	\$ 25.43	\$ 28.59	\$ 26.99	\$ 23.29	\$ 19.49	\$ 16.69	\$ 14.49	\$ 12.49	\$ 10.79	\$ 9.39	\$ 8.19	\$ 7.19
20	GAP	\$ 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
21	GAP Amount	\$ 39.15	\$ 46.51	\$ 52.28	\$ 49.28	\$ 42.12	\$ 35.64	\$ 30.12	\$ 25.64	\$ 22.12	\$ 19.12	\$ 16.64	\$ 14.64	\$ 12.64
22	LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957
23	LDAC Amount	\$ 184.54	\$ 219.27	\$ 252.13	\$ 221.67	\$ 190.97	\$ 160.97	\$ 130.97	\$ 105.97	\$ 85.97	\$ 70.97	\$ 58.97	\$ 48.97	\$ 40.97

24	Current LDAC Rates November 1, 2022 – January 31, 2024													
25	Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-52)													
26														
27			Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23					Winter	
28	Typical Usage (Therms)		1,928	2,291	2,575	2,537	2,185	1,812					Nov-Apr	
29	Energy Efficiency	\$	0.0426	\$	0.0426	\$	0.0444	\$	0.0444	\$	0.0444	\$	0.0444	
30	Energy Efficiency Amount	\$	82.05	\$	97.49	\$	114.35	\$	112.62	\$	97.03	\$	80.46	\$ 584.00
31	Gas Holder	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
32	Gas Holder Amount	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
33	MGP	\$	0.0076	\$	0.0076	\$	0.0076	\$	0.0076	\$	0.0076	\$	0.0076	
34	MGP Amount	\$	14.6554	\$	17.4130	\$	19.5727	\$	19.2777	\$	16.6080	\$	13.7732	\$ 101.30
35	Environmental	\$	0.0076	\$	0.0076	\$	0.0076	\$	0.0076	\$	0.0076	\$	0.0076	
36	Total Environmental	\$	14.66	\$	17.41	\$	19.57	\$	19.28	\$	16.61	\$	13.77	\$ 101.30
37	RDAF	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
38	RDAF amount	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
39	PTAM	\$	0.0124	\$	0.0124	\$	0.0124	\$	0.0124	\$	0.0124	\$	0.0124	
40	PTAM amount	\$	23.91	\$	28.41	\$	31.93	\$	31.45	\$	27.10	\$	22.47	\$ 165.28
41	RCE	\$	0.0044	\$	0.0044	\$	0.0044	\$	0.0044	\$	0.0044	\$	0.0044	
42	RCE Amount	\$	8.48	\$	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	\$	46.51	\$	52.28	\$	51.49	\$	44.36	\$	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	\$	194.49	\$	161.29	\$ 1,178.47

47 LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-52)														
		Nov-23		Dec-23		Jan-24		Feb-24		Mar-24		Apr-24		Winter Nov-Apr
50	Energy Efficiency	\$	3.57		4.24	\$	5.67		5.58	\$	4.81		3.99	\$ 27.85
51	Energy Efficiency Amount		4.3%		4.3%		5.0%		5.0%		5.0%		5.0%	4.8%
52	Environmental	\$	-	\$	-	\$	(17.94)		(15.45)		(12.81)			(46.20)
53	Total Environmental		0.0%		0.0%		0.0%		-93.0%		-93.0%			-45.6%
54	RDAF	\$	-	\$	-	\$	-		44.14		38.02		31.53	113.69
55	RDAF amount													
56	PTAM	\$	-	\$	-	\$	(1.27)		(1.09)		(0.91)			(3.27)
57	PTAM amount		0.0%		0.0%		0.0%		-4.0%		-4.0%		-4.0%	-2.0%
58	RCE	\$	12.92		15.35		17.25		(20.65)		(17.79)		(14.75)	(7.66)
59	RCE Amount		152.3%		152.3%		152.3%		-185.0%		-185.0%		-185.0%	-13.1%
60	GAP	\$	-	\$	-	\$	-		(14.20)		(12.24)		(10.15)	(36.59)
61	GAP Amount		0.0%		0.0%		0.0%		-27.6%		-27.6%		-27.6%	-13.5%
62	Total LDAC	\$	16.49		19.59		22.92		(4.09)		(3.52)		(2.92)	48.47
63	Total LDAC Amount		9.8%		9.8%		10.0%		-1.8%		-1.8%		-1.8%	4.1%

												Summer	Total
May-24		Jun-24		Jul-24		Aug-24		Sep-24		Oct-24		May-Oct	Nov-Oct
1,479		1,321		1,267		1,270		1,338		1,626		8,301	21,630
\$	0.0466	\$	0.0466	\$	0.0466	\$	0.0466	\$	0.0466	\$	0.0466		
\$	68.91	\$	61.58	\$	59.03	\$	59.18	\$	62.36	\$	75.77	\$	386.83
\$	0.00056	\$	0.00056	\$	0.00056	\$	0.00056	\$	0.00056	\$	0.00056		
\$	0.83	\$	0.74	\$	0.71	\$	0.71	\$	0.75	\$	0.92	\$	4.67
\$	0.00003	\$	0.00003	\$	0.00003	\$	0.00003	\$	0.00003	\$	0.00003		
\$	0.0498	\$	0.0445	\$	0.0427	\$	0.0428	\$	0.0451	\$	0.0548	\$	0.28
\$	0.0005	\$	0.0005	\$	0.0005	\$	0.0005	\$	0.0005	\$	0.0005		
\$	0.78	\$	0.70	\$	0.67	\$	0.67	\$	0.71	\$	0.86	\$	4.39
\$	0.0174	\$	0.0174	\$	0.0174	\$	0.0174	\$	0.0174	\$	0.0174		
\$	25.73	\$	22.99	\$	22.04	\$	22.10	\$	23.28	\$	28.29	\$	144.44
\$	0.0119	\$	0.0119	\$	0.0119	\$	0.0119	\$	0.0119	\$	0.0119		
\$	17.60	\$	15.72	\$	15.07	\$	15.11	\$	15.92	\$	19.35	\$	98.78
\$	0.0037	\$	0.0037	\$	0.0037	\$	0.0037	\$	0.0037	\$	0.0037		
\$	5.53	\$	4.94	\$	4.74	\$	4.75	\$	5.00	\$	6.08	\$	31.05
\$	0.0147	\$	0.0147	\$	0.0147	\$	0.0147	\$	0.0147	\$	0.0147		
\$	21.74	\$	19.42	\$	18.62	\$	18.67	\$	19.67	\$	23.90	\$	122.03
\$	0.0874	\$	0.0874	\$	0.0874	\$	0.0874	\$	0.0874	\$	0.0874		
\$	129.22	\$	115.46	\$	110.70	\$	110.99	\$	116.94	\$	142.09	\$	725.42
												\$	1,952.37

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>-\$506,330</u>
Annual Net Increase to Rates	-\$6,259
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>(\$0.00003)</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>\$0.00056</u> per therm

<u>Total Environmental Surcharge</u>	<u>\$0.0005</u> per therm
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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	\$ (693,798)
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	\$ (693,798)
Projected Interest	\$ 25,004
Total Projected Recovery, February 1, 2024 - January 31, 2025	<u><u>\$ (693,798)</u></u>
Forecast Throughput (Therms)	185,717,888
RCE Factor (\$/Therm)	(\$0.0037)

36 LOCAL DISTRIBUTION ADJUSTMENT CHARGE CALCULATION

<u>Local Delivery Adjustment Charge Calculation</u>			
		<u>Sales Customers</u>	<u>Transportation Customers</u>
<u>Residential Non Heating Rates - R-1</u>			
Energy Efficiency Charge	0.0700		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0700	
Relief Holder and pond at Gas Street, Concord, NH	0.00056		
Manufactured Gas Plants	(0.00003)		
Environmental Surcharge (ES)		0.0005	
Revenue Decoupling Adjustment Factor (RDAF)		0.1052	
Property Tax Adjustment Mechanism (PTAM)		0.0119	
Rate Case Expense Factor (RCEF)		(0.0037)	
Gas Assistance Program (GAP)		0.0147	
LDAC		0.1986	per therm
<u>Residential Heating Rates - R-3, R-4, R-6, R-7</u>			
Energy Efficiency Charge	0.0700		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		0.0700	
Relief Holder and pond at Gas Street, Concord, NH	0.00056		
Manufactured Gas Plants	(0.00003)		
Environmental Surcharge (ES)		0.0005	
Revenue Decoupling Adjustment Factor (RDAF)		0.1052	
Property Tax Adjustment Mechanism (PTAM)		0.0119	
Rate Case Expense Factor (RCEF)		(0.0037)	
Gas Assistance Program (GAP)		0.0147	
LDAC		0.1986	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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.00056		
Manufactured Gas Plants	(0.00003)		
Environmental Surcharge (ES)		0.0005	0.0005
Revenue Decoupling Adjustment Factor (RDAF)		0.0174	0.0174
Property Tax Adjustment Mechanism (PTAM)		0.0119	0.0119
Rate Case Expense Factor (RCEF)		(0.0037)	(0.0037)
Gas Assistance Program (GAP)		0.0147	0.0147
LDAC		0.0874	0.0874 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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.00056		
Manufactured Gas Plants	(0.00003)		
Environmental Surcharge (ES)		0.0005	0.0005
Revenue Decoupling Adjustment Factor (RDAF)		0.0174	0.0174
Property Tax Adjustment Mechanism (PTAM)		0.0119	0.0119
Rate Case Expense Factor (RCEF)		(0.0037)	(0.0037)
Gas Assistance Program (GAP)		0.0147	0.0147
LDAC		0.0874	0.0874 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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.00056		
Manufactured Gas Plants	(0.00003)		
Environmental Surcharge (ES)		0.0005	0.0005
Revenue Decoupling Adjustment Factor (RDAF)		0.0174	0.0174
Property Tax Adjustment Mechanism (PTAM)		0.0119	0.0119
Rate Case Expense Factor (RCEF)		(0.0037)	(0.0037)
Gas Assistance Program (GAP)		0.0147	0.0147
LDAC		0.0874	0.0874 per therm