

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

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

2023-2024 Local Distribution Adjustment Charge (LDAC)

Docket No. DG 23-076

Technical Statement of Tyler J Culbertson & Adam R.M. Yusuf

January 12, 2024

A. Purpose of Technical Statement

On August 21, 2023, Liberty Utilities (EnergyNorth Natural Gas) Corp. (“Liberty” or “the Company”) submitted its 2023/2024 Local Distribution Adjustment Charge (“LDAC”) filing, requesting new rates to be approved for effect on November 1, 2023 (“Initial Filing”). Per Commission Order *Nisi* No. 26,873 (Aug. 14, 2023), the Commission changed the effective date of the adjustments to most rate components of the LDAC from November 1, 2023 to February 1, 2024. Because of the short time between the August 14 date of Order No. 26,873 and the August 21 Initial Filing, and because Order No. 26,873 did not become effective until September 8, the Initial Filing maintained the previous effective date of November 1, 2023 through October 31, 2024 consistent with the orders approving this year’s LDAC adjustments, Order Nos. 26,715 (Oct. 31, 2022) and 26,737 (Nov. 30, 2022), with the understanding that Liberty would update the Initial Filing on or before September 22, 2023 to comply with Order No. 26,873.

On September 22, 2023, the Company submitted an updated filing to provide for a February 1, 2024, effective date for most LDAC components (“September 22 Filing”).

The purpose of this technical statement is to provide an update of the September 22 Filing with actuals where available. Specifically, the Company replaced the September through November, 2023 estimates in the September 22 Filing with actuals.

B. LDAC Rate

The Summary Schedule contains the updated LDAC rates of \$0.1986 for residential customers and \$0.0874 for commercial and industrial customers. The total LDAC rates in the September 22 Filing were \$0.1921 for residential and \$0.0810 for commercial customers.

C. Universal Updates

The Company updated the estimated revenues on all schedules with actuals through November 2023, and the interest rates to reflect the applicable Federal Prime Rate. The Company updated references in the Summary Tab and Sch3 MGP Page 1 regarding the

carve out of the Relief Holder and Pond at Gas Street per Order No. 26,292 in Docket DG 22-045, to include the approval of recovery of Relief Holder and Pond at Gas Street per Order No. 26,934 in DG 22-045, dated on January 11, 2024.

D. Schedule 2 - Energy Efficiency (EE)

The Company updated the rate for residential customers to reflect the rate approved in Order No. 26,908 in Docket Nos. DE 23-068 and DE 23-098 which established the (EE) rate effective for January 1, 2024, to comply with House Bill 549. Of note, the Commercial rate forecasted in the September 22 Filing was equal to the approved rate, and therefore, it's unchanged in this filing.

E. Schedule 3 - Environmental Services (ES)

On Sch3 MGP Page 1, the estimated ending balance on Line 2 was updated to reflect actual revenues through the month of November 2023.

On Schedule 3, Page 2, the Company updated estimated revenues with actuals through the month of November 2023.

The MGP Surcharge increased from (\$0.0005) per therm in the September 22 Filing to \$0.0000 per therm due to the actual revenues coming in lower than the estimates.

The Gasholder Surcharge was unchanged, remaining at \$0.0006 per therm because collections are not effective until February 1 per Order 26, 934.

F. Schedule 4 - Revenue Decoupling Adjustment Factor (RDAF)

On Schedule 4, Page 1, the outstanding uncollected balances were updated on Lines 1 and 6 to reflect the actual revenues through November 2023 from Page 2.

On Schedule 4, Page 2 the actual revenues were updated through November 2023. Of note, the only RDAF collections are attributable to prior period billings.

The RDAF surcharge for residential customers decreased from \$0.1058 per therm in the September 22 Filing to \$0.1052 per therm, while the surcharge for commercial customers decreased from \$0.0180 per therm in the September 22 Filing to \$0.0174 per therm as a result of the collections from prior period billings.

G. Schedule 5- Property Tax Adjustment Mechanism

On Schedule 5, Page 1, the projected (over)/under recovery balance was updated to reflect the actual revenues shown through November 2023, as shown on Page 2.

On Schedule 5, Page 2, the actual revenues were updated through November 2023. The Company also corrected the interest rates for the months of July through September 2023 as they were inadvertently input at 8.25% instead of the 8.00% for the quarterly Federal Prime Rate.

The PTAM Surcharge increased from \$0.0106 per therm in the September 22 Filing to \$0.0119 per therm due to actual revenues coming in lower than the estimates.

H. Schedule 6 - Rate Case Expenses

For Schedule 6, Page 1, the projected (over)/under recovery balance was updated to reflect the actual revenues through November 2023, which were updated on Page 2.

The RCE Surcharge increased from a credit of (\$0.0049) in the September 22 Filing to a credit of (\$0.0037) due to actual revenues coming in lower than the estimates.

I. Schedule 7 - Gas Assistance Program (GAP)

Schedule 7, Page 1, the Cost of Gas rates were updated with the effective rates through January 1, 2024 compared to September 1, 2023 rates in the Initial Filing. The projected (Over)/Under Recovery Balance was updated to reflect the actual revenues through November 2023, which were updated on Page 2.

On Schedule 7, Page 3, the Company inserted the most recent Quarterly GAP filing.

The GAP Surcharge increased from \$0.0106 per therm in the September 22 Filing to \$0.0147 per therm primarily due to an increase in the COG subsidies.

J. Schedule 8- Customer Bill Impact

For Schedule 8, the rates were updated to reflect the updates described above.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
November 2023 – October 2024 LDAC
Factor Summary (EnergyNorth & Keene Service Area)
Table of Schedules

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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)	(D)+(G)+(H)+(I)+(J)+(K)
	Reference	Schedule 2	N/A	(B)+(C)	Schedule 3	Schedule 3	(E)+(F)	Schedule 4	Schedule 5	Schedule 6	Schedule 7	
<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 Program Customers, are at the same rate per therm as the corresponding non-Managed Expansion Program Customers.

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

<u>Line No.</u>	<u>Description</u> (A)	<u>Residential</u> (B)	<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.

Schedule 3
Environmental Surcharge
Page 1 of 2

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)	(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

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Manufactured Gas Plant Environmental Costs
Nashua - Remediation - Project DEF054

REDACTED
Schedule 3.2
MGP Sites
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			1101	1102	1105	1106	1107		1108	1109	
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED 7/2022 - 6/2023
1	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

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

REDACTED
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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
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

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			1101	1102.00	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 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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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

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

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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	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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LINE NO.	VENDOR	REF NO.	1101	1102	1105	1106	1107	SUBTOTAL EXPENSES	1108	1109	TOTAL SUBMITTED 7/2022 - 6/2023
			LEGAL EXPENSES	CONSULTING EXPENSES	REMEDATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES		INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	
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)

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

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MGP Sites
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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

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

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 MGP Sites
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2021-2022 Spending			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
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

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
For Recovery Period February 1, 2024 - January 31, 2025
Manufactured Gas Plant Environmental Costs
Liberty Hill - RemediationProject DEF086

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MGP Sites
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LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIAION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUB-TOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSES	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED 7/2022 - 6/2023
1	MULLER'S LAWN & LANDSCAPING, LLC	5910					\$ 800.00	\$ 800.00			\$ 800 00
2	BLUE 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
For Recovery Period February 1 2024 January 31 2025
Manufactured Gas Plant Environmental Costs
Order No 22 853 dated February 18 1998 in Docket No DR 97 130
Order No 23 316 dated October 11 1999 in Docket No DG 99 132

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Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs w/ff page 99																			
Concord Pond																		DEF086 (7/22 - 6/23)	
		(thru - 9/07) col #1 - 88	(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 #1	(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		s. 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	-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
6	6 Cash recoveries (i.o. 50000)	- 5,985																- 5,985	623,79
7	7 Recovery costs (i.o. 50000)	623,79																	623,79
8	8 B Subtotal - net recoveries	-1,897,905	0	-12,608	-6,06	-32, 17	-5,173	-19,318	-7,990	-11,392	-8,61	-1 ,0 7	-11,3 5	-1 ,998	-1 ,59	- 9,657	-78,552	-8,772	-2,193,
9	9 A-B Total net expenses to recover	3,985,9	95,37	115,579	136,936	216,7 3	81,238	59,069	32,32	78,235	3 ,590	88,1 8	127,356	72,283	172,76	313,0 3	302,532	7, 59	5,959 619
10	10 Surcharge revenue:																		
11	11 Act June 1998 - October 1998	-5, 889																	-5, 889
12	12 Act November 1998 - October 1999	-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 200	-305,907																	-305,907
18	18 Act November 200 - October 2005	-85,078																	-85,078
19	19 Act November 2005- October 2006	-13,750																	-13,750
20	20 Act November 2006- October 2007	-1 ,091																	-1 ,091
21	21 Act November 2007- October 2008	0																	0
22	22 Act November 2012- October 2013	0				-5,002	-5,002												-10,003
23	23 Act November 2013- October 201	0				-12,7 9	-12,7 9												-25, 97
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0				- , 23	- , 23												- , 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 201 Base Rate Rev	0				0	0												0
29	29 Act Nov 201 -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 ect on	-23,511																	-23,511
32	32 Pr or Period Pool under/overcol lect on	332,837	36,5 8	5,088	50,73	155, 09	60,721	116,708											
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	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	2,88	5,767	(2,88)	0
38	38 (7/16 - 6/17)										10, 98	10, 98	10, 98	10, 98	10, 98	10, 98	15,7 7	5,2 9	0
39	39 (7/17 - 6/18)										16,071	16,071	16,071	16,071	16,071	16,071	21, 28	10,71	16,071
0	0 (7/18 - 6/19)										8,183	8,183	8,183	8,183	8,183	10,229	6,138	16,367	0
1	1 (7/19 - 6/20)											22, 93	22, 93	22, 93	22, 93	22, 93	26,992	17,99	67, 79
2	2 (7/20 - 6/21)												2,511	2,511	2,511	2,511	9,595	35, 25	170,0 3
3	3 (7/21 - 6/22)																1,009	1,009	205,0 6
	(7/22 - 6/23)																		26,556
5	5 Required annual increase in rates:																170,768	118,072	
6	6 forecasted them sales	1, 56,39 ,990	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	185,717,888	186,338,561	185,717,888	
7	7 surcharge per them																\$0.0002	\$1.0000	

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

Order No 23 853 dated February 15, 1998 in Docket No DR 97 130
Order No 23 316 dated October 11, 1999 in Docket No DG 99 132

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Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty																				
Environmental Remediation MGPs																				
audit page 99																				
Laconia & Liberty Hill																				
		I o no 500065																		
		(thru - 9/07)	(9/07 - 9/08)	(9/08 - 9/09)	(9/09 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 6/13)	(7/13 - 6/1)	(7/1 - 6/15)	(7/15 - 6/16)	(7/16 - 6/17)	(7/17 - 6/18)	(7/18 - 6/19)	(7/19 - 6/20)	(7/20 - 6/21)	(7/21 - 6/22)	(7/22 - 6/23)	\$ total	
		col #1 - #6	col #7	col #8	col #9	col #10	col #11	col #12	col #13	col #1	col #15	col #16	col #17	col #18	col #18	col #19	col #20	col #21		
1	1 Remed ation costs (i.o. 500061)																			0
2	2 Remed ation costs (i.o. 500005)	9,670, 88	28,225	607,876	262,678	210,532	269,281	6,2,986												2,800.2
3	A Subtotal - remediat on costs	9,670, 88	28,225	607,876	262,678	210,532	269,281	6,2,986												2,800.2
4	Cash recover es (i.o. 500061)	0	0	0	0	0	0	0												0
5	Cash recover es (i.o. 50000)	0	0	0	0	0	0	0												0
6	Recovery costs (i.o. 50000)	11,6, 3	21,729	0	0	0	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 2004	-699,215	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-699,215
18	Act November 2004 - October 2005	-652,26	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-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 2014	0					-25, 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 2014 Base Rate Rev	0				0	-28, 33	(28, 33)												-28, 33
29	Act Nov 2014-Oct 2015 Base Rate Rev	0				0	-21,639	(21,639)												-21,639
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
34	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	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
40	(7/18 - 6/19)										2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	,00
41	(7/19 - 6/20)											3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	11,968
42	(7/20 - 6/21)												2,129	2,129	2,129	2,129	2,129	2,129	2,129	6,515
43	(7/21 - 6/22)													6,98	6,98	6,98	6,98	6,98	6,98	3, 918
44	(7/22 - 6/23)																			,27
45	Required annual increase in rates:									5, 69	68,802	73,665	75,665	79,85	81,983	86,967	88,771			38,771
46	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		
47	surcharge per therm	\$0.0000	\$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 Liber Filed under the following protective orders:
For Recovery Period February 1, 2024 - January 31, 2025 Order No 23 853 dated February 18, 1999 in Docket No DR 97 130
Manufactured Gas Plant Environmental Costs Order No 23 316 dated October 11, 1999 in Docket No DG 99 132

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Environmental Remediation MGPs																			
Bridg page 59																			
Manchester																			
	(9/00 - 9/07) col #1 - #7	(9/07 - 9/08) col #8 Incl. Audit/Corr	(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 - 6/13) col #13	(7/13 - 6/1) col #14	(7/1 - 6/15) col #15	(7/15 - 6/16) col #16	(7/16 - 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 #22	(7/22 - 6/23) col #23	8. total	
1	1 Remed ation costs (i.o. 500061)	3,762,097	-387,6 5	312,185	369,037	372,237	507,622	82,113	92,900	116, 96	71,011	5,333	70,725	182,093	312, 33	, 76	172,672	115,866	11, 25 9.2
2	2 Remed ation costs (i.o. 500005)	825,092																	825,092
3	A Subtotal - remediat on costs	-567,189	-387,6 5	312,185	369,037	372,237	507,622	82,113	92,900	116, 96	71,011	5,333	70,725	182,093	312, 33	, 76	172,672	115,866	12,251.03
5	5 Cash recover es (i.o. 500061)	-765,892	-1,127, 36		- 0,359	-23 ,8 8	-65,32	-270,732	-31,690	-1,057	- 8,322	-3,810	-12 ,681	-1 ,07	-157, 01	-39,395	-51,78	-7 ,890	-3,221, 95 0
6	6 Cash recover es (i.o. 50000)	1,2872	0																1,2872
7	7 Transfer Credit from Gas Restructuring	0	0																0
8	B Subtotal - net recover es	78,979	-1,127, 36	0	- 0,359	-23 ,8 8	-65,32	-270,732	-31,690	-1,057	- 8,322	-3,810	-12 ,681	-1 ,07	-157, 01	-39,395	-51,78	-7 ,890	-1,976,623
9	A-B Total net expenses to recover	5,066,169	3,260,209	312,185	328,678	137,589	2,298	-188,619	61,210	75,0	22,690	50,523	3,603	38,019	155,032	5,080	120,889	0,976	10,27,10
10	10 Surcharge revenue:																		
11	11 Act June 1998 - Oc ober 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	-73,5 3																	-73,5 3
16	16 Act November 2002 - October 2003	-75,98																	-75,98
17	17 Act November 2003 - October 200	-138,576																	-138,576
18	18 Act November 200 - October 2005	-326,132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-326,132
19	19 Act November 2005- October 2006	-563,732	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-563,732
20	20 Act November 2006- October 2007	-662,265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-662,265
21	21 Act November 2007- October 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	22 Act November 2012- October 2013	0					- 0,012												- 0,012
23	23 Act November 2013- October 201	0					-50,99												-50,99
24	24 Act Nov 2009-Oct 2010 Base Rate Rev	0				0													0
25	25 Act Nov 2010-Oct 2011 Base Rate Rev	0				0													0
26	26 Act Nov 2011-Oct 2012 Base Rate Rev	0				0													0
27	27 Act Nov 2012-Oct 2013 Base Rate Rev	0				0	-23,337												-23,337
28	28 Act Nov 2013-Oct 2014 Base Rate Rev	0				0													0
29	29 Act Nov 2014 -Oct 2015 Base Rate Rev	0				0													0
30	30 AES collections	0																	0
31	31 Gas Street overco llection	0																	0
32	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	0	-11 ,3 3	0	0	0	0	0	0	0	0	0	0	-1,95, 576
3	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	3,603	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 ,3 0	0	0	0	0	0	0	0	0	0	0	0	0	-7,297,72
36	7-YEAR AMORTIZATION SCHEDULE																		Unamortized Amt
37	(7/15 - 6/16)									3,2 1	3,2 1	3,2 1	3,2 1	3,2 1	3,2 1	3,2 1	3,2 1	3,2 1	0
38	(7/16 - 6/17)										7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	0
39	(7/17 - 6/18)										9,35	9,35	9,35	9,35	9,35	9,35	9,35	9,35	0
40	(7/18 - 6/19)										5,31	5,31	5,31	5,31	5,31	5,31	5,31	5,31	10,863
41	(7/19 - 6/20)											22,1 7	22,1 7	22,1 7	22,1 7	22,1 7	22,1 7	22,1 7	66, 221
2	(7/20 - 6/21)												726	726	726	726	726	726	2,903
3	(7/21 - 6/22)													17,270	17,270	17,270	17,270	86,3 9	
4	(7/22 - 6/23)																		35,123
5	Required annual increase in rates:									3,2 1	10, 59	59,89	65,325	87, 72	88,198	105, 68	108,080		
6	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		
7	surcharge per therm																\$0.0006	\$0.0006	

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

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

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Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Environmental Remediation MGPs Sheet page 99		Recharge																	Total	
		(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 - 9/1) col #14	(7/1 - 9/15) col #15	(7/15 - 9/16) col #16	(7/16 - 9/17) col #17	(7/17 - 9/18) col #18	(7/18 - 9/19) col #19	(7/19 - 9/20) col #20	(7/20 - 9/21) col #21	(7/21 - 9/22) col #22	(7/22 - 9/23) col #23	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	
2	Remediation costs (i.o. 500005)	1,771,567																	1,771,567	
3	A Subtotal - remediation costs	2,021,866	107,605	78,535	162,729	65,118	399,00	119,095	63,397	105,917	106,129	100,32	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	
7	Recovery costs (i.o. 50000)	18,388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,388	
8	Transfer Credit from Gas Restructuring	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	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	
10	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	
11	Surcharge revenue	0																	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	-183,857																	-183,857	
17	Act November 2002 - October 2003	-2,3150																	-2,3150	
18	Act November 2003 - October 2004	-2,7,639																	-2,7,639	
19	Act November 2004 - October 2005	-2,1,05																	-2,1,05	
20	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	
21	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	
22	Act November 2007-October 2008	0																	0	
23	Act November 2010-October 2011	0					-0,012												-0,012	
24	Act Nov 2009-Oct 2010 Base Rate Rev	0				0	-38,26												-38,26	
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													0	
29	Act Nov 2014-Oct 2015 Base Rate Rev	0				0													0	
30	AES collections	0				0													0	
31	Gas Street overcollection	0				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	-1,571,880	
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 Un gated Recovery	0	-830,669	-16,289	-98,975	-27,735	0	0	0	0	0	0	0	0	0	0	0	0	-973,668	
36	7-YEAR AMORTIZATION SCHEDULE																		Unamortized Am	
37	(7/15 - 9/16)										8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	0	
38	(7/16 - 9/17)											12,188	12,188	12,188	12,188	12,188	12,188	12,188	0	
39	(7/17 - 9/18)												2,218	2,218	2,218	2,218	2,218	2,218	2,218	
40	(7/18 - 9/19)													11,710	11,710	11,710	11,710	11,710	23,20	
41	(7/19 - 9/20)														1,639	1,639	1,639	1,639	916	
42	(7/20 - 9/21)															8,717	8,717	8,717	3,866	
43	(7/21 - 9/22)																7,332	7,332	236,662	
44	(7/22 - 9/23)																	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 therm 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	185,717,888	186,338,561	185,717,888			
7	surcharge per therm																\$0.0005	\$0.0007		

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP d/b/a LIBERTY
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	(9/02 - 9/03) col #1	(9/05 - 9/06) col #2	(9/06 - 9/07) col #3	(9/07 - 9/08) col #4	(9/08 - 9/09) col #5	(9/09 - 9/10) col #6	(9/10 - 9/11) col #7	(9/11 - 9/12) col #8	(9/12 - 9/13) col #9	(7/13 - 6/1) col #10	(7/1 - 6/15) col #11	\$_total
1 Remediation costs (i.o. 500061)	0	18,85	2,288	0	0	0	0	0	0	0	0	21,12
2 Remediation costs (i.o. 500005)	181,066											181,066
3 A Subtotal - remediat on costs	181,066	18,85	2,288	0	0	0	0	0	0	0	0	202,208
4 Cash recoveries (i.o. 500061)	0					0	0	0	0	0	0	0
5 Cash recoveries (i.o. 50000)	0					0	0	0	0	0	0	0
6 Recovery costs (i.o. 50000)	0					0	0	0	0	0	0	0
7 Transfer Credit from Gas Restructuring	0					0	0	0	0	0	0	0
8 B Subtotal - net recoveries	0	0	0	0	0	0	0	0	0	0	0	0
9 A-B Total net expenses to recover	181,066	18,85	2,288	0	0	0	0	0	0	0	0	202,208
10 Surcharge revenue:												
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	0											0
16 Act November 2002 - October 2003	0											0
17 Act November 2003 - October 2004	-29,13											-29,13
18 Act November 2004 - October 2005	-28,359											-28,359
19 Act November 2005- October 2006	-27,99	0		0	0	0	0	0	0	0	0	-27,99
20 Act November 2006- October 2007	-28,181	0	0	0	0	0	0	0	0	0	0	-28,181
21 Act November 2007- October 2008	0	0	0	0	0	0	0	0	0	0	0	0
22 Act November 2012- October 2013												0
23 Act November 2013- October 2014												0
24 Act Nov 2009-Oct 2010 Base Rate Rev												0
25 Act Nov 2010-Oct 2011 Base Rate Rev												0
26 Act Nov 2011-Oct 2012 Base Rate Rev												0
27 Act Nov 2012-Oct 2013 Base Rate Rev												0
28 Act Nov 2013-Oct 2014 Base Rate Rev												0
29 Act Nov 2014-Oct 2015 Base Rate Rev												0
30 AES col ections												0
31 Gas Street overcollection												0
32 Prior Per od Pool under/overcollection	67,892	86,76	89,03	89,03								0
33 C Surcharge Subtotal	-113,17	67,892	86,76	89,03	89,03	0	0	0	0	0	0	-113,17
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	89,03
35 E Allocation of Litiga ed Recovery	0		0	-89,03	0	0	0	0	0	0	0	-89,03
36 7-YEAR AMORTIZATION SCHEDULE												
37 (7/15 - 6/16)												
38 (7/16 - 6/17)												
39 (7/17 - 6/18)												
40 (7/18 - 6/19)												
41 (7/19 - 6/20)												
42 (7/20 - 6/21)												
43 (7/21 - 6/22)												
44 (7/22 - 6/23)												
45 Required annual increase in rates:												
46 forecasted term 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	185,717,888
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

Order No. 22 853 dated February 18, 1998 n Docket No. DR 97 130
Order No. 23 316 dated October 11, 1999 In Docket No. DG 99 132

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Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty
Environmental Remediation MGPs
or ff page 99

	Name												Con
	(9/03 - 9/0) col #1	(9/0 - 9/05) col #2	(9/05 - 9/06) col #3	(9/06 - 9/07) col #4	(9/07 - 9/08) col #5	(9/08 - 9/09) col #6	(9/09 - 9/10) col #7	(9/10 - 9/11) col #8	(9/11 - 9/12) col #9	(9/12 - 9/13) col #10	(7/13 - 6/1) col #11	(7/1 - 6/15) col #12	\$_total
1	1 Remediat on costs (i.o. 500061)	0											
2	2 Remediat on 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	53,9 2	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	-	-	-
20	20 Act November 2005- October 2006	0	0				0	0	0	0	-	-	-
21	21 Act November 2006- October 2007	0	0	-1 ,091			0	0	0	0	-	-	(1 ,091)
22	22 Act November 2007- October 2008	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 collecti ons												-
31	31 Gas Street overcollection												-
32	32 Prior Period Pool under/overcol ect on		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	-	-	(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 Al ocat on of Litigated 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 terms as es	179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	,679 179.57	185,717,888
47	47 surcharge per therm												

Liberty Utilities (Energy/North Natural Gas) Corp d/b/a Liberty																		REDACTED		
For Recovery Period February 1 2024 January 31 2025																		Schedule 3.3		
Order No 23 853 dated February 18 1998 in Docket No DR 97 130																		Page 7 of 9		
Order No 23 316 dated October 11 1999 in Docket No DG 99 132																				
Liberty Utilities (Energy/North Natural Gas) Corp d/b/a Liberty																				
Environmental Remediation MGPs																				
enrff page 99																				
(Excluding Gas Holder)																				
per 2008 Audit																				
(9/03 - 9/07) (9/07 - 9/08) (9/08 - 9/09) (9/09 - 9/10) (9/10 - 9/11) (9/11 - 9/12) (9/12 - 9/13) (7/13 - 6/1) (7/1 - 6/15) (7/15 - 6/16) (7/16 - 6/17) (7/17 - 6/18) (7/18 - 6/19) (7/19 - 6/20) (7/20 - 6/21) (7/21 - 6/22) (7/22 - 6/23)																				
-col #1 - # -col #5 -col #6 -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 -col #23																				
1	1 Remed ation costs (i.o. 500061)	0																		
2	2 Remed ation 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 recover es (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 recover es (i.o. 50000)	0	1, 32	-1,007																
7	7 Trans er Credit from Gas Restructuring	0																		
8	8 B Subtotal - net recover es	-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 revenue:																			
11	11 Act June 1998 - October 1998	0																		
12	12 Act November 1998 - October 1999	0																		
13	13 Act November 1999 - October 2000	0																		
14	14 Act November 2000 - October 2001	0																		
15	15 Act November 2001 - October 2002	0																		
16	16 Act November 2002 - October 2003	0																		
17	17 Act November 2003 - October 2004	0																		
18	18 Act November 2004 - October 2005	0																		
19	19 Act November 2005 - October 2006	-27, 99	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	(27, 99)	
20	20 Act November 2006 - October 2007	-28,181	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	(28,181)	
21	21 Act November 2007 - October 2008	0																		
22	22 Act November 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 AES collections	0																		
30	30 Gas Street overco lect on	0																		
31	31 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 Li gated Recovery	0	-268,051	-92,679	- 6,190	-1, 702	0	0	0	0	0									
36	36 7-YEAR AMORTIZATION SCHEDULE																			
37	37 (7/15 - 6 18)																			
38	38 (7/16 - 6 17)																			
39	39 (7/17 - 6 16)																			
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)																			
5	5 Required annual increase in rates:																			
6	6 forecasted therm sales	553,96	622,179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57	,679 179,57		
7	7 surcharge per therm																			

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

Order No 22 853 dated February 18, 1998 in Docket No DR 97 130
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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 - 6/1) col #12	(7/1 - 6/15) col #13	(7/15 - 6/16) col #14	(7/16 - 6/17) col #15	(7/17 - 6/18) col #16	(7/18 - 6/19) col #17	(7/19 - 6/20) col #18	(7/20 - 6/21) col #19	(7/21 - 6/22) col #20	(7/22 - 6/23) col #21	\$ total	(7/22 - 6/23) Total of each sub total	Remediation \$ total	Remediation \$ total
1	1 Remediation costs (i.o. 500061)																					
2	2 Remediation 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	5 Cash recover es (i.o. 500061)	0	0	0															0			
6	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	7 Trans er Credit from Gas Restructuring		-3,331																-3,331			
8	8 B Subtotal - net recover es	0	12,681	23,953	0	0	-1 ,068	-1,358	0	-2 ,250	0	0	0	0	0	0	0	0	-3,0 3			
9	A-B Total net expenses to recover	806,611	-168,319	-2,931	,199	69,286	78,967	73,8 6	13,139	-7,638	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	931,532			
10	10 Surcharge revenue:																					
11	11 Act June 1998 - October 1998																		0		(5 ,889)	
12	12 Act November 1998 - October 1999																		0		(538,1 3)	
13	13 Act November 1999 - October 2000																		0		(912,80)	
14	14 Act November 2000 - October 2001																		0		(1,336,776)	
15	15 Act November 2001 - October 2002																		0		(1,679,226)	
16	16 Act November 2002 - October 2003																		0		(1,732 , 2)	
17	17 Act November 2003 - October 200	-8,265																	-8,265		(1, 28,735)	
18	18 Act November 200 - October 2005	-70,888																	-70,888		(1, 03,767)	
19	19 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)	
20	20 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)	
21	21 Act November 2007- October 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		-	
22	22 Act November 2012- October 2013	0	0	0	0	-5,002	-5,002	0	0	0	0	0	0	0	0	0	0	0	-10,003		(160,0 8)	
23	23 Act November 2013- October 201					-12,7 9	-12,7 9	-12,7 9	0	0	0	0	0	0	0	0	0	0	-38,2 6		(293,217)	
24	24 Act Nov 2009-Oct 2010 Base Rate Rev																		0		(10,611)	
25	25 Act Nov 2010-Oct 2011 Base Rate Rev																		0		(77,509)	
26	26 Act Nov 2011-Oct 2012 Base Rate Rev																		0		(68,2)	
27	27 Act Nov 2012-Oct 2013 Base Rate Rev																		0		(76,335)	
28	28 Act Nov 2013-Oct 201 Base Rate Rev																		0		(85,296)	
29	29 Act Nov 201 -Oct 2015 Base Rate Rev																		0		(86,55)	
30	30 AES collections																		0		(299,970)	
31	31 Gas Street overcollection																		0		(23,511)	
32	32 Prior Period Pool under/overcollection	1, 86,6	2,068,527																0			
33	C Surcharge Subtotal	1,261,916	2,068,527	0	0	-17,750	-17,750	-12,7 9	0	0	0	0	0	0	0	0	0	0	-272,977	129,651	13,999,092	(13,999,092)
34	D Net balance to be recovered (A-B C)	2,068,527	1,900,208	-2,931	,199	51,536	61,217	61,098	13,139	-7,638	11,879	6,5 7	10,799	6,868	7,111	5,6 6	8,3 6	7,177	658,555	2,982,344	39,071,911	
35	E Allocation of Litigated Recovery	0	-1,900,208	2,931	- ,199	-8,562	0	0	0	0	0	0	0	0	0	0	0	0	-1,910,037	89,034		
36	36 7-YEAR AMORTIZATION SCHEDULE																		Unamortized Am			
37	37 (7/15 - 6/16)									1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	0			
38	38 (7/16 - 6/17)										935	935	935	935	935	935	935	935	0			
39	39 (7/17 - 6/18)										1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3	1,5 3			
40	40 (7/18 - 6/19)											981	981	981	981	981	981	981	1,962			
41	41 (7/19 - 6/20)												1,016	1,016	1,016	1,016	1,016	1,016	3,0 7			
42	42 (7/20 - 6/21)													907	907	907	907	907	3,226			
43	43 (7/21 - 6/22)														1,192	1,192	1,192	1,192	5,961			
44	44 (7/22 - 6/23)															1,025	1,025	1,025	6,152			
45	45 Required annual increase in rates:									1,697	2,632	,175	5,156	6,172	6,978	8,171	7, 99	21,892				
46	46 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				
47	47 surcharge per therm																		\$0.0000	\$0.0000		

185 717 888

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

REDACTED
Schedule 3.4
Page 1 of 1

		Spend Period		Jul 11 - Jun 12	Jul 12 - Jun 13	Jul 13 - Jun 14	Jul 14 - Jun 15	Jul 15 - Jun 16	Jul 16 - Jun 17	Jul 17 - Jun 18	Jul 17 - Jun 18	Jul 18 - Jun 19	Jul 19 - Jun 20	Jul 20 - Jun 21	Jul 21 - Jun 22	Jul 21 - Jun 22	Jul 22 - Jun 23	Jul 23 - Jun 24							
		Collection Period		Jul 12 - Jun 13	Jul 13 - Jun 14	Jul 14 - Jun 15	Jul 15 - Jun 16	Jul 16 - Jun 17	Jul 17 - Jun 18	Jul 18 - Jun 19	Jul 19 - Jun 20	Jul 20 - Jun 21	Jul 21 - Jun 22	Jul 22 - Jun 23	Jul 23 - Jun 24										
1	BEGINNING BALANCE	\$	(364,633)	\$	942,575	\$	1,123,799	\$	4,619,173	\$	13,369,967	\$	14,299,456	\$	12,011,196	\$	9,615,113	\$	7,352,013	\$	4,692,809	\$	2,814,794	\$	2,660,975
2	SPEND / THIRD PARTY RECOVERIES																								
3	Concord Pond		81,238		59,069		32,324		78,235		34,590		88,148		127,356		72,283		172,764		313,043		302,532		47,459
4	Liberty Hill																								
5	Manchester		442,298		(188,619)		61,210		75,440		22,690		50,523		348,043		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																	
3	DY 21/22 Deficiency/(Surplus)	\$2,551,253															
4																	
5	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
6	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
7	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
8	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
9	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
10	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
11	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
12	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
13	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
14	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
15	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
16	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
17	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
18	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
19	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
20	Total			78,082,892		2,406,607		0		834	(\$36,534)					\$295,690	
21																	
22	Projected Cumulative Collection										(\$36,534)						
23	Total Approved Collection										\$2,857,121						
24	(Over)/Under Collection, excluding interest										\$2,820,588						
25	Cumulative Interest										\$295,690						
26	Total (Over)/Under Collection, including interest										\$3,116,278						
27																	
28																	
29																	
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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	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
33	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
34	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
35	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
36	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
37	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
38	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
39	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
40	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
41	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
42	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
43	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
44	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
45	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
46	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
47	Total			134,797,661		8,759,872		0		0	(\$34,163)					\$66,329	
48																	
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:

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

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

RESIDENTIAL*		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
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)
1	Nov-22	\$2,364,465	(\$113,206)	\$2,251,259	\$2,307,862	5.50%	30	\$10,433	\$10,433
2	Dec-22	\$2,261,692	(\$191,266)	\$2,070,426	\$2,166,059	5.50%	31	\$10,118	\$20,551
3	Jan-23	\$2,080,544	(\$372,424)	\$1,708,120	\$1,894,332	7.00%	31	\$11,262	\$31,813
4	Feb-23	\$1,719,382	(\$283,052)	\$1,436,331	\$1,577,856	7.00%	28	\$8,473	\$40,286
5	Mar-23	\$1,444,803	(\$301,075)	\$1,143,728	\$1,294,266	7.00%	31	\$7,695	\$47,981
6	Apr-23	\$1,151,423	(\$221,228)	\$930,195	\$1,040,809	7.75%	30	\$6,630	\$54,611
7	May-23	\$936,825	(\$129,370)	\$807,455	\$872,140	7.75%	31	\$5,741	\$60,351
8	Jun-23	\$813,195	(\$92,470)	\$720,725	\$766,960	7.75%	30	\$4,885	\$65,237
9	Jul-23	\$725,610	(\$62,955)	\$662,655	\$694,133	8.00%	31	\$4,716	\$69,953
10	Aug-23	\$667,371	(\$65,043)	\$602,329	\$634,850	8.00%	31	\$4,314	\$74,266
11	Sep-23	\$606,642	(\$64,399)	\$542,244	\$574,443	8.00%	30	\$3,777	\$78,043
12	Oct-23	\$546,021	(\$70,971)	\$475,049	\$510,535	8.50%	31	\$3,686	\$81,729
13	Nov-23	\$478,735	(\$134,448)	\$344,287	\$411,511	8.50%	30	\$2,875	\$84,604
14	Dec-23	\$347,162	(\$315,504)	\$31,658	\$189,410	8.50%	31	\$1,367	\$85,971
15	Jan-24	\$33,026	(\$367,518)	(\$334,493)	(\$150,734)	8.50%	31	(\$1,088)	\$84,883
16		(\$335,581)	(\$2,784,929)					\$84,883	
17				Projected Cumulative Collection	(\$2,784,929)				
18				Total Approved Collection	\$2,364,465				
19				(Over)/Under Collection, excluding interest	(\$420,464)				
20				Cumulative Interest	\$84,883				
				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

Schedule 5
PTAM
Page 3 of 3

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
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	18,015	-	-	37,046
7	Berlin	000404-000001-000001	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	2,593	2,599	-	-	5,192
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	Halls	0056-027-001	2,099	1,354	-	-	3,453
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	981	908	-	-	1,889
25	Hudson	167-029-000	1,057	794	-	-	1,851
26	Laconia	425/44/83/1	159,000	116,063	-	-	275,063
27	Litchfield	0000UTL-0000001	14,768	15,876	-	-	30,644
28	Londonderry	81-7-0	46,634	24,320	-	-	70,954
29	Londonderry	81-7-1	241,469	239,644	-	-	481,113
30	Londonderry	81-14-0	16,638	12,048	-	-	28,686 (B)
31	Londonderry	81-14-0	11,549	10,454	-	-	22,002 (B)
32	Londonderry- 7 Delta Drive LLC	14-21-2	14,184	14,338	-	-	28,522 (C)
33	Loudon	000070-000004-000000	81,479	124,701	-	-	206,180
34	Manchester	0999A-0075	1,174,871	1,493,525	-	-	2,668,396
35	Manchester	0752-0001	20,310	22,842	-	-	43,152
36	Manchester	0308-0002A	63	70	-	-	133
37	Manchester	0394-0004	266	299	-	-	566
38	Manchester	0471-0008	461	519	-	-	980
39	Merrimack	0060-3-000000-000000	135,089	215,420	-	-	350,509
40	Milford	036-183-000-000	868	973	-	-	1,841
41	Milford	055-007-000-000	63,457	64,796	-	-	128,252
42	Nashua	0039-00026	1,618	1,580	-	-	3,198
43	Nashua	0038-00063	97	137	-	-	234
44	Nashua	0038-00020	153	217	-	-	370
45	Nashua	0041-00011	40,712	15,428	-	-	56,140
46	Nashua	0000PC-00005	1,313,323	1,413,359	-	-	2,726,682
47	Northfield	000999-000001-000001	25,815	16,172	-	-	41,987
48	Pembroke	999-11	77,306	57,172	-	-	134,478
49	Sanbornton	00-003-000-000	2,168	2,003	-	-	4,171
50	Tilton	000R23-000013-000000	125,307	135,787	-	-	261,094
51	Tilton	000R23-000014-000000	10,315	11,153	-	-	21,468
52	Concord	772/12	7,640	7,640	8,435	8,435	32,151 (D)
53	Concord	772/11	503	503	503	503	2,111 (E)
54	Concord	772/10	6,263	6,263	6,914	6,914	26,353
55	Concord	772/9	304	304	336	336	1,281
56	Concord	772/7	508	508	616	616	2,147
57	Concord	772/6	881	881	973	973	3,707
58	Concord	772/6/A	5	5	5	5	19 (F)
59	Concord	N0001/1/3	12,687	12,687	14,817	14,817	55,007
60	Concord	P0001/1/6	860	860	862	862	3,062
61	Concord	7922/2/1	344	344	379	379	1,446
62	Concord	P0001/1/3	28,652	28,652	22,737	22,737	102,779
63	Concord	N0001/1/2	422,896	422,896	493,879	493,879	1,833,549
64	Concord	2022/21	249	249	275	275	1,046
65	Concord	7432/19	1,729	1,729	1,909	1,909	7,276
66	Concord	4942/3	263	263	313	313	1,152
67	Keene	583038000UTL000	119,006	138,132	-	-	257,138 (G)
68	Keene	1160390000000000	9,407	9,541	-	-	18,948
69	Keene- R&M REALTY	5820140000000000	5,102	5,020	-	-	10,122 (H)
70	Keene Propane	5830380000000000	3,791	3,731	-	-	7,522 (I)
71	Total		\$ 4,986,886	\$ 5,377,700	\$ 552,820	\$ 552,820	\$ 11,470,227
72	Calculated Municipal Property Taxes Included in Distribution Rates through 12/31/2022						\$ 8,924,897
73	Difference Between 2022 Municipal Property Taxes Paid and Approved Calculation Municipal Property Taxes Included in Distribution Rates Per Order No. 26,808						\$ 2,545,330

Reference:

Line 72 - Per Settlement Agreement - Order No. 26,808 (April 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 (8840) and Granite State Electric (8830). EnergyNorth Natural Gas pays 70% of the invoice and Granite State Electric pays the remaining 30%.

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

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

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

Note (F) - For Parcel No. 772/6/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**

	Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	Cumulative Interest
1		(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)	
1	FOR THE MONTH OF:	Nov-22	Dec-22	Jan-23	Feb-28	Mar-31	Apr-30	May-31	Jun-30	Jul-31	Aug-31	Sep-30	Oct-31	Nov-23	Dec-31	Jan-24	Total
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	4,315	167
Non-LIHEAP	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,615	3
Total	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									
2	Residential Customers (Rate Codes R-3)									
3										
4										
5	Typical Usage (Therms)	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr		
6		84	118	137	131	104	66	640		
7	Energy Efficiency	\$ 0.0667	\$ 0.0667	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0700		
8	Energy Efficiency Amount	\$ 5.63	\$ 7.90	\$ 9.58	\$ 9.14	\$ 7.27	\$ 4.62	\$ 44.13		
9	Gas Holder	\$ -	\$ -	\$ -	\$ 0.0056	\$ 0.0056	\$ 0.0056	\$ 0.0056		
10	Gas Holder Amount	\$ -	\$ -	\$ -	\$ 0.07	\$ 0.06	\$ 0.04	\$ 0.17		
11	MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)	\$ (0.0003)		
12	MGP Amount	\$ 0.64	\$ 0.90	\$ 1.04	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 2.57		
13	Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005		
14	Total Environmental	\$ 0.64	\$ 0.90	\$ 1.04	\$ 0.07	\$ 0.05	\$ 0.03	\$ 2.74		
15	RDAF	\$ -	\$ -	\$ -	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052		
16	RDAF amount	\$ -	\$ -	\$ -	\$ 13.74	\$ 10.92	\$ 6.94	\$ 31.60		
17	PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119		
18	PTAM amount	\$ 1.05	\$ 1.47	\$ 1.70	\$ 1.55	\$ 1.24	\$ 0.79	\$ 7.79		
19	RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)		
20	RCE Amount	\$ 0.94	\$ 1.31	\$ 1.52	\$ (0.49)	\$ (0.39)	\$ (0.29)	\$ 2.85		
21	GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147		
22	GAP Amount	\$ 1.71	\$ 2.40	\$ 2.78	\$ 1.92	\$ 1.53	\$ 0.97	\$ 11.31		
23	LDAC	\$ 0.1180	\$ 0.1180	\$ 0.1213	\$ 0.1986	\$ 0.1986	\$ 0.1986	\$ 0.1986		
24	Total LDAC Amount	\$ 9.95	\$ 13.98	\$ 16.60	\$ 25.94	\$ 20.62	\$ 13.10	\$ 100.18		

25	Current LDAC Rates November 1, 2022 – January 31, 2024									
26	Residential Customers (Rate Codes R-3)									
27										
28	Typical Usage (Therms)	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr		
29		84	118	137	131	104	66	640		
30	Energy Efficiency	\$ 0.0640	\$ 0.0640	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667	\$ 0.0667		
31	Energy Efficiency Amount	\$ 5.40	\$ 7.58	\$ 4.99	\$ 4.99	\$ 4.99	\$ 4.99	\$ 32.92		
32	Gas Holder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
33	Gas Holder Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34	MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
35	MGP Amount	\$ 0.64	\$ 0.90	\$ 1.04	\$ 0.99	\$ 0.79	\$ 0.50	\$ 4.86		
36	Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
37	Total Environmental	\$ 0.64	\$ 0.90	\$ 1.04	\$ 0.96	\$ 0.79	\$ 0.50	\$ 4.86		
38	RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
39	RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40	PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124		
41	PTAM amount	\$ 1.05	\$ 1.47	\$ 1.70	\$ 1.62	\$ 1.29	\$ 0.82	\$ 7.94		
42	RCE	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044		
43	RCE Amount	\$ 0.37	\$ 0.52	\$ 0.60	\$ 0.57	\$ 0.46	\$ 0.29	\$ 2.82		
44	GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203		
45	GAP Amount	\$ 1.71	\$ 2.40	\$ 2.78	\$ 2.65	\$ 2.11	\$ 1.34	\$ 12.99		
46	LDAC	\$ 0.1086	\$ 0.1086	\$ 0.1113	\$ 0.1113	\$ 0.1113	\$ 0.1113	\$ 0.1113		
47	Total LDAC Amount	\$ 9.16	\$ 12.86	\$ 15.23	\$ 14.54	\$ 11.56	\$ 7.34	\$ 70.68		

48	LDAC Bill Impact : Residential Customers (Rate Codes R-3)									
49										
50	Energy Efficiency	\$ 0.23	\$ 0.32	\$ 4.59	\$ 4.16	\$ 2.28	\$ (0.37)	\$ (1.21)		
51	Energy Efficiency Amount	4.2%	4.2%	92.1%	83.4%	45.8%	-7.4%	15.9%		
52	Environmental	\$ -	\$ -	\$ (0.92)	\$ (0.73)	\$ (0.47)	\$ (2.12)	\$ (2.12)		
53	Total Environmental	0.0%	0.0%	0.0%	-93.0%	-93.0%	-93.0%	-43.7%		
54	RDAF	\$ -	\$ -	\$ -	\$ 13.74	\$ 10.92	\$ 6.94	\$ 31.60		
55	RDAF amount	\$ -	\$ -	\$ -	\$ (0.07)	\$ (0.05)	\$ (0.03)	\$ (0.15)		
56	PTAM	0.0%	0.0%	0.0%	-4.0%	-4.0%	-4.0%	-1.9%		
57	RCE	\$ 0.57	\$ 0.79	\$ 0.92	\$ (1.06)	\$ (0.85)	\$ (0.54)	\$ (0.17)		
58	RCE Amount	152.3%	152.3%	152.3%	-185.0%	-185.0%	-185.0%	-6.0%		
59	GAP	\$ -	\$ -	\$ -	\$ (0.73)	\$ (0.58)	\$ (0.37)	\$ (1.68)		
60	GAP Amount	0.0%	0.0%	0.0%	-27.6%	-27.6%	-27.6%	-12.9%		
61	Total LDAC	\$ 0.79	\$ 1.11	\$ 1.37	\$ 11.40	\$ 9.06	\$ 5.76	\$ 29.50		
62	Total LDAC Amount	8.7%	8.7%	9.0%	78.4%	78.4%	78.4%	41.7%		

	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct	Total Nov-Oct		
	37	19	14	12	21	52	155	795		
	\$ 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	\$ 0.76	\$ 2.29		
	\$ 0.55	\$ 0.28	\$ 0.20	\$ 0.18	\$ 0.31	\$ 0.17	\$ 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 May-Oct	Total Nov-Oct		
	37	19	14	12	21	52	155	795		
	\$ 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	\$ 1.93	\$ 9.86		
	\$ 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	\$ 1.48	\$ 4.29		
	\$ 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	\$ 3.16	\$ 16.15		
	\$ 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	\$ 18.10	\$ 88.78		
	\$ 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 May-Oct	Total Nov-Oct		
	37	19	14	12	21	52	155	795		
	\$ 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%		

	Nov-24	Dec-24	Jan-25	Total Nov-Jan		
	84	118	137	339		
Typical Usage (Therms)						
Energy Efficiency	\$ 0.0700	\$ 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	\$ 0.00056		
Gas Holder Amount	\$ 0.05	\$ 0.07	\$ 0.08	\$ 0.19		
MGP	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)		
MGP Amount	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.01)		
Environmental	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005		
Total Environmental	\$ 0.04	\$ 0.06	\$ 0.07	\$ 0.18		
RDAF	\$ 0.1052	\$ 0.1052	\$ 0.1052	\$ 0.1052		
RDAF amount	\$ 8.85	\$ 12.44	\$ 14.38	\$ 35.67		
PTAM	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119		
PTAM amount	\$ 1.00	\$ 1.41	\$ 1.63	\$ 4.04		
RCE	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)		

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
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LDAC Bill Comparisons, Proposed LDAC Rates February 1, 2024 – January 31, 2025 vs. Current LDAC Rates

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	Proposed LDAC Rates February 1, 2024 – January 31, 2025 with Current LDAC Rates from November 1, 2023 - January 31, 2024						
	Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)						
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr
26	261	390	482	458	334	185	2,111
27 Typical Usage (Therms)							
6 Energy Efficiency	\$ 0.0444	\$ 0.0444	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	
7 Energy Efficiency Amount	\$ 11.58	\$ 17.33	\$ 22.46	\$ 21.35	\$ 15.58	\$ 8.62	\$ 96.93
8 Gas Holder	\$ -	\$ -	\$ -	\$ 0.00056	\$ 0.00056	\$ 0.00056	
9 Gas Holder Amount	\$ -	\$ -	\$ -	\$ 0.26	\$ 0.19	\$ 0.10	\$ 0.55
10 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	
11 MGP Amount	\$ 1.98	\$ 2.97	\$ 3.66	\$ (0.02)	\$ (0.01)	\$ (0.01)	\$ 8.58
12 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005	
13 Total Environmental	\$ 1.98	\$ 2.97	\$ 3.66	\$ 0.24	\$ 0.19	\$ 0.10	\$ 9.13
14 RDAF	\$ -	\$ -	\$ -	\$ 0.0174	\$ 0.0174	\$ 0.0174	
15 RDAF amount	\$ -	\$ -	\$ -	\$ 7.97	\$ 5.82	\$ 3.22	\$ 17.01
16 PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119	
17 PTAM amount	\$ 3.23	\$ 4.84	\$ 5.98	\$ 5.45	\$ 3.98	\$ 2.20	\$ 25.68
18 RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	
19 RCE Amount	\$ 2.90	\$ 4.33	\$ 5.35	\$ (1.77)	\$ (1.25)	\$ (0.69)	\$ 8.92
20 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0147	\$ 0.0147	\$ 0.0147	
21 GAP Amount	\$ 5.30	\$ 7.92	\$ 9.78	\$ 6.74	\$ 4.92	\$ 2.72	\$ 37.37
22 LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	\$ 0.0874	\$ 0.0874	\$ 0.0874	
23 LDAC Amount	\$ 24.96	\$ 37.35	\$ 47.18	\$ 40.04	\$ 29.22	\$ 16.17	\$ 194.93

	Current LDAC Rates November 1, 2022 – January 31, 2024						
	Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)						
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr
26	261	390	482	458	334	185	2,111
27 Typical Usage (Therms)							
29 Energy Efficiency	\$ 0.0426	\$ 0.0426	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	
30 Energy Efficiency Amount	\$ 11.10	\$ 16.61	\$ 21.40	\$ 20.34	\$ 14.85	\$ 8.21	\$ 92.51
31 Gas Holder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32 Gas Holder Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
34 MGP Amount	\$ 1.98	\$ 2.97	\$ 3.66	\$ 3.48	\$ 2.54	\$ 1.41	\$ 16.04
35 Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
36 Total Environmental	\$ 1.98	\$ 2.97	\$ 3.66	\$ 3.48	\$ 2.54	\$ 1.41	\$ 16.04
37 RDAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38 RDAF amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	
40 PTAM amount	\$ 3.23	\$ 4.84	\$ 5.98	\$ 5.68	\$ 4.15	\$ 2.29	\$ 26.17
41 RCE	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	
42 RCE Amount	\$ 1.15	\$ 1.72	\$ 2.12	\$ 2.02	\$ 1.47	\$ 0.81	\$ 9.29
43 GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	
44 GAP Amount	\$ 5.30	\$ 7.92	\$ 9.78	\$ 9.30	\$ 6.79	\$ 3.76	\$ 42.85
45 Total LDAC	\$ 0.0872	\$ 0.0872	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	
46 Total LDAC Amount	\$ 22.73	\$ 34.02	\$ 42.89	\$ 40.78	\$ 29.76	\$ 16.46	\$ 186.65

LDAC Bill Impact : Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-41)							
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Winter Nov-Apr
50 Energy Efficiency Amount	\$ 0.48	\$ 0.72	\$ 1.06	\$ 1.01	\$ 0.74	\$ 0.41	\$ 4.42
51 Energy Efficiency %	4.3%	4.3%	5.0%	5.0%	5.0%	5.0%	4.8%
52 Environmental Amount	\$ -	\$ -	\$ -	\$ (3.24)	\$ (2.36)	\$ (1.31)	\$ (6.91)
53 Environmental %	0.0%	0.0%	0.0%	-93.0%	-93.0%	-93.0%	-43.1%
54 RDAF amount	\$ -	\$ -	\$ -	\$ 7.97	\$ 5.82	\$ 3.22	\$ 17.01
55 RDAF %	-	-	-	-	-	-	-
56 PTAM amount	\$ -	\$ -	\$ -	\$ (0.23)	\$ (0.17)	\$ (0.09)	\$ (0.49)
57 PTAM %	0.0%	0.0%	0.0%	-4.0%	-4.0%	-4.0%	-1.9%
58 RCE Amount	\$ 1.75	\$ 2.62	\$ 3.23	\$ (3.73)	\$ (2.72)	\$ (1.51)	\$ (0.37)
59 RCE %	152.3%	152.3%	152.3%	-185.0%	-185.0%	-185.0%	-3.9%
60 GAP Amount	\$ -	\$ -	\$ -	\$ (2.57)	\$ (1.87)	\$ (1.04)	\$ (5.47)
61 GAP %	0.0%	0.0%	0.0%	-27.6%	-27.6%	-27.6%	-12.8%
62 Total LDAC Amount	\$ 2.23	\$ 3.34	\$ 4.29	\$ (0.74)	\$ (0.54)	\$ (0.30)	\$ 8.28
63 Total LDAC %	9.8%	9.8%	10.0%	-1.8%	-1.9%	-1.8%	4.4%

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		
\$ 4.23	\$ 2.18	\$ 1.52	\$ 1.18	\$ 2.17	\$ 6.58	\$ 17.86	\$ 114.78
\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056		
\$ 0.05	\$ 0.03	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.08	\$ 0.22	\$ 0.77
\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)		
\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.01)	\$ 8.57
\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005	\$ 0.0005		
\$ 0.05	\$ 0.02	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.07	\$ 0.20	\$ 9.33
\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174	\$ 0.0174		
\$ 1.58	\$ 0.81	\$ 0.57	\$ 0.44	\$ 0.81	\$ 2.46	\$ 6.67	\$ 23.68
\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119	\$ 0.0119		
\$ 1.08	\$ 0.56	\$ 0.39	\$ 0.30	\$ 0.55	\$ 1.68	\$ 4.56	\$ 30.24
\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)		
\$ (0.34)	\$ (0.17)	\$ (0.12)	\$ (0.09)	\$ (0.17)	\$ (0.53)	\$ (1.43)	\$ 7.49
\$ 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

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		
\$ 4.03	\$ 2.07	\$ 1.45	\$ 1.12	\$ 2.07	\$ 6.27	\$ 17.01	\$ 109.52
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07	\$ 2.91	\$ 18.95
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
\$ 0.69	\$ 0.35	\$ 0.25	\$ 0.19	\$ 0.35	\$ 1.07	\$ 2.91	\$ 18.95
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124		
\$ 1.13	\$ 0.58	\$ 0.40	\$ 0.31	\$ 0.58	\$ 1.75	\$ 4.75	\$ 30.92
\$ 0.0044	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111		
\$ 0.40	\$ 0.52	\$ 0.36	\$ 0.28	\$ 0.52	\$ 1.57	\$ 3.65	\$ 12.93
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203		
\$ 1.84	\$ 0.95	\$ 0.66	\$ 0.51	\$ 0.94	\$ 2.87	\$ 7.78	\$ 50.63
\$ 0.0890	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957		
\$ 8.08	\$ 4.47	\$ 3.12	\$ 2.42	\$ 4.45	\$ 13.52	\$ 36.06	\$ 222.71

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%

Typical Usage (Therms)				
	Nov-24	Dec-24	Jan-25	Total Nov-Jan
261	390	482	2,133	
Energy Efficiency	\$ 0.0466	\$ 0.0466	\$ 0.0466	
Energy Efficiency Amount	\$ 12.15	\$ 18.18	\$ 22.45	\$ 52.77
Gas Holder	\$ 0.00056	\$ 0.00056	\$ 0.00056	
Gas Holder Amount	\$ 0.15	\$ 0.22	\$ 0.27	\$ 0.64
MGP	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	
MGP Amount	\$ (0.01)	\$ (0.01)	\$ (0.02)	\$ (0.04)
Environmental	\$ 0.0005	\$ 0.0005	\$ 0.0005	
Total Environmental	\$ 0.14	\$ 0.21	\$ 0.25	\$ 0.60
RDAF	\$ 0.0174	\$ 0.0174	\$ 0.0174	
RDAF amount	\$ 4.53	\$ 6.79	\$ 8.38	\$ 19.71
PTAM	\$ 0.0119	\$ 0.0119	\$ 0.0119	
PTAM amount	\$ 3.10	\$ 4.64	\$ 5.73	\$ 13.48
RCE	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	
RCE Amount	\$ (0.97)	\$ (1.46)	\$ (1.80)	\$ (4.24)
GAP	\$ 0.0147	\$ 0.0147	\$ 0.0147	
GAP Amount	\$ 3.83	\$ 5.73	\$ 7.08	\$ 16.65
LDAC	\$ 0.0874	\$ 0.0874	\$ 0.0874	
LDAC Amount	\$ 22.78	\$ 34.09	\$ 42.10	\$ 98.97

Typical Usage (Therms)				
	Nov-23	Dec-23	Jan-24	Total Nov-Jan
261	390	482	1,133	
Energy Efficiency	\$ 0.0444	\$ 0.0444	\$ 0.0466	
Energy Efficiency Amount	\$ 11.57	\$ 17.32	\$ 22.45	\$ 51.34
Gas Holder	\$ -	\$ -	\$ -	
Gas Holder Amount	\$ -	\$ -	\$ -	\$ -
MGP	\$ 0.0076	\$ 0.0076	\$ 0.0076	
MGP Amount	\$ 1.98	\$ 2.96	\$ 3.66	\$ 8.61
Environmental	\$ 0.0076	\$ 0.0076	\$ 0.0076	
Total Environmental	\$ 1.98	\$ 2.96	\$ 3.66	\$ 8.61
RDAF	\$ -	\$ -	\$ -	
RDAF amount	\$ -	\$ -	\$ -	\$ -
PTAM	\$ 0.0124	\$ 0.0124	\$ 0.0124	
PTAM amount	\$ 3.23	\$ 4.84	\$ 5.97	\$ 14.04
RCE	\$ 0.0111	\$ 0.0111	\$ 0.0111	
RCE Amount	\$ 2.89	\$ 4.33	\$ 5.35	\$ 12.57
GAP	\$ 0.0203	\$ 0.0203	\$ 0.0203	
GAP Amount	\$ 5.29	\$ 7.92	\$ 9.78	\$ 22.99
Total LDAC	\$ 0.0957	\$ 0.0957	\$ 0.0979	
Total LDAC Amount	\$ 24.94	\$ 37.33	\$ 47.16	\$ 109.44

	Nov-24	Dec-24	Jan-25	Total Nov-Jan
Energy Efficiency Amount	\$ 0.57	\$ 0.86	\$ 0.0%	\$ 1.43
Energy Efficiency %	5.0%	5.0%	0.0%	2.8%
Environmental Amount	\$ (1.84)	\$ (2.76)	\$ (3.41)	\$ (8.01)
Environmental %	-93.0%	-93.0%	-93.0%	-93.0%
RDAF amount	\$ 4.53	\$ 6.79	\$ 8.38	\$ 19.71
RDAF %	-	-	-	-
PTAM amount	\$ (0.13)	\$ (0.20)	\$ (0.24)	\$ (0.57)
PTAM %	-4.0%	-4.0%	-4.0%	-4.0%
RCE Amount	\$ (3.87)	\$ (5.79)	\$ (7.15)	\$ (16.81)
RCE %	-133.7%	-133.7%	-133.7%	-133.7%
GAP Amount	\$ (1.46)	\$ (2.19)	\$ (2.70)	\$ (6.34)
GAP %	-27.6%	-27.6%	-27.6%	-27.6%
Total LDAC Amount	\$ (2.17)	\$ (3.24)	\$ (5.06)	\$ (10.47)
Total LDAC %	-8.7%	-8.7%	-10.9%	-9.6%

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

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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
6			2,543	3,519	4,174	3,998	3,106	1,898	19,238
7	Energy Efficiency		\$ 0.0444	\$ 0.0444	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466	
8	Energy Efficiency Amount		\$ 112.91	\$ 156.23	\$ 194.53	\$ 186.31	\$ 144.73	\$ 88.43	\$ 883.14
9	Gas Holder		\$ -	\$ -	\$ -	\$ 0.00056	\$ 0.00056	\$ 0.00056	
10	Gas Holder Amount		\$ -	\$ -	\$ -	\$ 2.25	\$ 1.75	\$ 1.07	\$ 5.07
11	MGP		\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ (0.00003)	\$ (0.00003)	\$ (0.00003)	
12	MGP Amount		\$ 19.33	\$ 26.74	\$ 31.73	\$ (0.13)	\$ (0.10)	\$ (0.06)	\$ 77.49
13	Environmental		\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005	
14	Total Environmental		\$ 19.33	\$ 26.74	\$ 31.73	\$ 2.12	\$ 1.54	\$ 1.00	\$ 82.56
15	RDAF		\$ -	\$ -	\$ -	\$ 0.0174	\$ 0.0174	\$ 0.0174	
16	RDAF amount		\$ -	\$ -	\$ -	\$ 69.57	\$ 54.04	\$ 33.02	\$ 156.63
17	PTAM		\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119	
18	PTAM amount		\$ 31.53	\$ 43.63	\$ 51.76	\$ 47.58	\$ 36.96	\$ 22.58	\$ 234.05
19	RCE		\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ (0.0037)	\$ (0.0037)	\$ (0.0037)	
20	RCE Amount		\$ 28.23	\$ 39.06	\$ 46.34	\$ (14.95)	\$ (11.62)	\$ (7.10)	\$ 79.96
21	GAP		\$ 0.0203	\$ 0.0203	\$ 0.0147	\$ 0.0147	\$ 0.0147	\$ 0.0147	
22	GAP Amount		\$ 51.62	\$ 71.43	\$ 84.74	\$ 58.77	\$ 45.66	\$ 27.90	\$ 340.12
23	LDAC		\$ 0.0957	\$ 0.0957	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	
24	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
28			2,543	3,519	4,174	3,998	3,106	1,898	19,238
29	Energy Efficiency		\$ 0.0426	\$ 0.0426	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	
30	Energy Efficiency Amount		\$ 108.21	\$ 149.72	\$ 185.35	\$ 177.52	\$ 137.90	\$ 84.25	\$ 842.94
31	Gas Holder		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	Gas Holder Amount		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	MGP		\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
34	MGP Amount		\$ 19.33	\$ 26.74	\$ 31.73	\$ 30.39	\$ 23.60	\$ 14.42	\$ 146.21
35	Environmental		\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
36	Total Environmental		\$ 19.33	\$ 26.74	\$ 31.73	\$ 30.39	\$ 23.60	\$ 14.42	\$ 146.21
37	RDAF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	RDAF amount		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	PTAM		\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	
40	PTAM amount		\$ 31.53	\$ 43.63	\$ 51.76	\$ 49.58	\$ 38.51	\$ 23.53	\$ 238.55
41	RCE		\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	
42	RCE Amount		\$ 11.19	\$ 15.48	\$ 18.37	\$ 17.59	\$ 13.67	\$ 8.35	\$ 84.65
43	GAP		\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	
44	GAP Amount		\$ 51.62	\$ 71.43	\$ 84.74	\$ 81.16	\$ 63.05	\$ 38.52	\$ 390.53
45	LDAC		\$ 0.0872	\$ 0.0872	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890	
46	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	Energy Efficiency		\$ 4.70	\$ 6.51	\$ 9.18	\$ 8.80	\$ 6.83	\$ 4.17	\$ 40.20
49	Energy Efficiency %		4.3%	4.3%	5.0%	5.0%	5.0%	5.0%	4.8%
50	Total Environmental		\$ -	\$ -	\$ -	\$ (28.27)	\$ (21.96)	\$ (13.42)	\$ (63.65)
51	Environmental %		0.0%	0.0%	0.0%	-93.0%	-93.0%	-93.0%	-93.5%
52	RDAF amount		\$ -	\$ -	\$ -	\$ 69.57	\$ 54.04	\$ 33.02	\$ 156.63
53	RDAF %		4501%						
54	PTAM amount		\$ -	\$ -	\$ -	\$ (2.00)	\$ (1.55)	\$ (0.85)	\$ (4.50)
55	PTAM %		0.0%	0.0%	0.0%	-4.0%	-4.0%	-4.0%	-1.9%
56	RCE Amount		\$ 17.04	\$ 23.57	\$ 27.97	\$ (32.54)	\$ (25.28)	\$ (15.45)	\$ (6.69)
57	RCE %		152.3%	152.3%	152.3%	-185.0%	-185.0%	-185.0%	-5.5%
58	GAP Amount		\$ -	\$ -	\$ -	\$ (22.39)	\$ (17.39)	\$ (10.63)	\$ (50.41)
59	GAP %		0.0%	0.0%	0.0%	-27.6%	-27.6%	-27.6%	-12.9%
60	Total LDAC Amount		\$ 21.74	\$ 30.08	\$ 37.15	\$ (8.84)	\$ (5.31)	\$ (3.25)	\$ 73.58
61	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	\$ 407.86
\$ 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%

					Total			
					Nov-Jan			
					Nov-24	Dec-24	Jan-25	10,229
Typical Usage (Therms)					2,541	3,516	4,172	
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	\$ 1.86	\$ 2.21	\$ 5.41
RDAF					\$ 0.0174	\$ 0.0174	\$ 0.0174	
RDAF 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					\$ (9.50)	\$ (13.15)	\$ (15.60)	\$ (38.26)
GAP					\$ 0.0174	\$ 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

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

	Proposed LDAC Rates February 1, 2024 – January 31, 2025 with Current LDAC Rates from November 1, 2023 - January 31, 2024							
	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	
1	1,928	2,291	2,575	2,537	2,185	1,812	13,329	
2								
3								
4								
5	Typical Usage (Therms)							
6	\$ 0.0444	\$ 0.0444	\$ 0.0466	\$ 0.0466	\$ 0.0466	\$ 0.0466		
7	\$ 85.62	\$ 101.73	\$ 120.01	\$ 118.20	\$ 101.83	\$ 84.45	\$ 611.85	
8								
9	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056	\$ 0.00056		
10	\$ 1.43	\$ 1.23	\$ 1.23	\$ 1.02	\$ 1.02	\$ 1.02	\$ 3.68	
11								
12	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.00003	\$ 0.00003	\$ 0.00003		
13	\$ 14.66	\$ 17.4130	\$ 19.5727	\$ 0.0855	\$ 0.0737	\$ 0.0611	\$ 51.42	
14								
15	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0005	\$ 0.0005	\$ 0.0005		
16	\$ 14.66	\$ 17.41	\$ 19.57	\$ 1.34	\$ 1.16	\$ 0.96	\$ 55.10	
17								
18	\$ -	\$ -	\$ -	\$ 0.0174	\$ 0.0174	\$ 0.0174		
19	\$ -	\$ -	\$ -	\$ 44.14	\$ 38.02	\$ 31.53	\$ 113.69	
20								
21	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0119	\$ 0.0119	\$ 0.0119		
22	\$ 23.91	\$ 28.41	\$ 31.93	\$ 30.18	\$ 26.00	\$ 21.57	\$ 162.01	
23								
24	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0037	\$ 0.0037	\$ 0.0037		
25	\$ 21.40	\$ 25.43	\$ 28.59	\$ 0.49	\$ 0.17	\$ 0.17	\$ 50.99	
26								
27	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0147	\$ 0.0147	\$ 0.0147		
28	\$ 39.15	\$ 46.51	\$ 52.28	\$ 37.29	\$ 32.12	\$ 26.64	\$ 233.99	
29								
30	\$ 0.0057	\$ 0.0057	\$ 0.0057	\$ 0.0074	\$ 0.0074	\$ 0.0074		
31	\$ 184.54	\$ 219.27	\$ 252.13	\$ 221.67	\$ 190.97	\$ 158.37	\$ 1,226.94	

	Current LDAC Rates November 1, 2022 – January 31, 2024							
	Commercial/Industrial Sales Customers and Commercial/Industrial Transportation Customers (Rate Codes G-52)							
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Winter Nov-Apr	
1	1,928	2,291	2,575	2,537	2,185	1,812	13,329	
2								
3								
4								
5	Typical Usage (Therms)							
6	\$ 0.0426	\$ 0.0426	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444		
7	\$ 82.05	\$ 97.49	\$ 114.35	\$ 112.62	\$ 97.03	\$ 80.46	\$ 584.00	
8								
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11								
12	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
13	\$ 14.6554	\$ 17.4130	\$ 19.5727	\$ 19.2777	\$ 16.6080	\$ 13.7732	\$ 101.30	
14								
15	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
16	\$ 14.66	\$ 17.41	\$ 19.57	\$ 19.28	\$ 16.61	\$ 13.77	\$ 101.30	
17								
18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20								
21	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124		
22	\$ 23.91	\$ 28.41	\$ 31.93	\$ 31.45	\$ 27.10	\$ 22.47	\$ 165.28	
23								
24	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044	\$ 0.0044		
25	\$ 8.48	\$ 10.08	\$ 11.33	\$ 11.16	\$ 9.62	\$ 7.97	\$ 56.65	
26								
27	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203		
28	\$ 39.15	\$ 46.51	\$ 52.28	\$ 51.49	\$ 44.36	\$ 36.79	\$ 270.58	
29								
30	\$ 0.0872	\$ 0.0872	\$ 0.0890	\$ 0.0890	\$ 0.0890	\$ 0.0890		
31	\$ 168.06	\$ 199.68	\$ 229.21	\$ 225.75	\$ 194.49	\$ 161.29	\$ 1,178.47	

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	
1	\$ 3.57	\$ 4.24	\$ 5.67	\$ 5.58	\$ 4.81	\$ 3.99	\$ 27.85	
2	4.3%	4.3%	5.0%	5.0%	5.0%	5.0%	4.8%	
3								
4	\$ -	\$ -	\$ -	\$ (17.94)	\$ (15.45)	\$ (12.81)	\$ (46.20)	
5	0.0%	0.0%	0.0%	-93.0%	-93.0%	-93.0%	-45.6%	
6								
7	\$ -	\$ -	\$ -	\$ 44.14	\$ 38.02	\$ 31.53	\$ 113.69	
8								
9	\$ -	\$ -	\$ -	\$ (1.27)	\$ (1.09)	\$ (0.91)	\$ (3.27)	
10	0.0%	0.0%	0.0%	-4.0%	-4.0%	-4.0%	-2.0%	
11								
12	\$ 12.92	\$ 15.35	\$ 17.25	\$ (20.65)	\$ (17.79)	\$ (14.75)	\$ (7.66)	
13	152.3%	152.3%	152.3%	-185.0%	-185.0%	-185.0%	-13.1%	
14								
15	\$ -	\$ -	\$ -	\$ (14.20)	\$ (12.24)	\$ (10.15)	\$ (36.59)	
16	0.0%	0.0%	0.0%	-27.6%	-27.6%	-27.6%	-13.5%	
17								
18	\$ 16.49	\$ 19.59	\$ 22.92	\$ (4.09)	\$ (3.52)	\$ (2.92)	\$ 48.47	
19	8.8%	9.8%	10.0%	-1.8%	-1.8%	-1.8%	4.1%	

May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Summer May-Oct	Total 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	\$ 998.68
\$ 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	\$ 8.35
\$ (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)	\$ 51.14
\$ 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	\$ 59.49
\$ 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	\$ 258.13
\$ 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	\$ 260.79
\$ (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)	\$ 19.94
\$ 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	\$ 356.01
\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0874		
\$ 129.22	\$ 115.48	\$ 110.70	\$ 110.99	\$ 116.94	\$ 142.09	\$ 725.42	\$ 1,952.37

						Summer	Total
May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	May-Oct	Nov-Oct
1,479	1,321	1,267	1,270	1,338	1,626	8,301	21,630
\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444	\$ 0.0444		
\$ 65.65	\$ 58.67	\$ 56.24	\$ 56.39	\$ 59.42	\$ 72.19	\$ 368.57	\$ 952.57
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
\$ 11.2381	\$ 10.0428	\$ 9.6273	\$ 9.6524	\$ 10.1702	\$ 12.3574	\$ 63.09	\$ 164.39
\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076		
\$ 11.24	\$ 10.04	\$ 9.63	\$ 9.65	\$ 10.17	\$ 12.36	\$ 63.09	\$ 164.39
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124	\$ 0.0124		
\$ 18.34	\$ 16.39	\$ 15.71	\$ 15.75	\$ 16.59	\$ 20.16	\$ 102.93	\$ 268.21
\$ 0.0044	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111	\$ 0.0111		
\$ 6.51	\$ 14.67	\$ 14.06	\$ 14.10	\$ 14.85	\$ 18.05	\$ 82.23	\$ 140.88
\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203	\$ 0.0203		
\$ 30.02	\$ 26.82	\$ 25.71	\$ 25.78	\$ 27.17	\$ 33.01	\$ 168.51	\$ 439.09
\$ 0.0890	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957	\$ 0.0957		
\$ 131.60	\$ 126.46	\$ 121.23	\$ 121.54	\$ 128.06	\$ 155.61	\$ 784.51	\$ 1,962.98

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
<u>Gasholder and pond at Gas Street, Concord, NH</u>	
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

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

Local Delivery Adjustment Charge Calculation			
	Sales Customers	Transportation Customers	
<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

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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DATED: January 12, 2024
EFFECTIVE: February 1, 2024

ISSUED BY: /s/Neil Proudman
Neil Proudman
TITLE: President

35 RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION

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	\$ -
Projected Recoupment/Rate Case Expense Recovery	\$ (693,798)
Projected Interest	\$ 25,004
Total Projected Recovery, February 1, 2024 - January 31, 2025	\$ (693,798)
Forecast Throughput (Therms)	185,717,888
RCE Factor (\$/Therm)	(\$0.0037)

DATED: January 12, 2024

ISSUED BY: /s/Neil Proudman
Neil Proudman

EFFECTIVE: February 1, 2024

TITLE: President

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	
Relief Holder and pond at Gas Street, Concord, NH	0.00053		
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	
Relief Holder and pond at Gas Street, Concord, NH	0.00053		
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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.00053		
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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.00053		
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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.00053		
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

DATED: January 12, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: February 1, 2024

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated xx/xx/xxxx, in Docket No. DE 23-076.

NHPUC NO. 11 GAS
LIBERTY UTILITIES

~~Second-Third~~ Revised Page 99
Superseding ~~First-Second~~ Revised Page 99
Environmental Surcharge

34 ENVIRONMENTAL SURCHARGE - MANUFACTURED GAS PLANTS

Environmental Surcharge

Manufactured Gas Plants

Required Annual Environmental Increase	\$983,056	\$500,070
DG-19-145 Audit adjustment of \$1,024,167 amortized over 3 years, approved by Order.	\$341,389	-\$506,330
Estimated Ending Balance on October 31, 2023 January 31, 2024	\$89,763	
Environmental Subtotal	\$1,414,208	
Overall Annual Net Increase to Rates	\$1,414,208	-\$6,259
Estimated weather normalized firm therms billed for the twelve months ended 10/31/2022 01/31/2025 -sales and transportation	-186,338,564	185,717,888 therms
MGP Surcharge per therm	\$0.0076	-\$0.00003 per therm
<u>Gasholder and pond at Gas Street, Concord, NH</u>		
Outstanding Uncollected Annual Environmental Increase from 2021-2022		\$69,514
Required Annual Environmental Increase	\$69,514	\$35,011
Annual Net Increase to Rates		\$104,525
Estimated weather normalized firm therms billed for the twelve months ended 10/31/2022 01/31/2025 sales and transportation	-186,338,564	185,717,888 therms
Gasholder and pond at Gas Street, Concord, NH Surcharge per therm	\$0.0004	\$0.00056 per therm
<u>Total Environmental Surcharge</u> (excludes Gas Holder per Order No. 26,692 dated September 29, 2022)	\$0.0076	\$0.0005 per therm

DATED: ~~February 7, 2023~~ January 12, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2022~~ February 1, 2024

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. xx,xxx dated xx/xx/xxxx, in Docket No. 23-076
Authorized by NHPUC Order No. 26,715 dated October 31, 2022, in Docket No. DG 22-045

35 RATE CASE EXPENSE AND RECOUPMENT FACTOR CALCULATION

Prior Period Recoupment/Rate Case Expense (Over)/Under Collection, including interest as of October 31, 2023 January 31, 2024	\$ 129,039	\$ (693,798)
Rate Case Expense DG 17-048	\$ (4,836)	\$ -
Rate Case Expense DG 20-105	\$ 680,768	\$ -
Rate Case Expense to Recover as of August 31, 2023 January 31, 2024	\$ 675,932	\$ -
Projected Recoupment/Rate Case Expense Recovery	\$ 804,974	\$ (693,798)
Projected Interest	\$ 17,048	\$ 25,004
Total Projected Recovery, November 1, 2022 - October 31, 2023 February 1, 2024 - January 31, 2025	\$ 822,048	\$ (693,798)
Forecast Throughput (Therms)	486,338,564	185,717,888
	-	
RCE Factor (\$/Therm)	\$0.0044	(\$0.0037)

DATED: ~~February 7, 2023~~ January 12, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2022~~ February 1, 2024

TITLE: President

Authorized by NHPUC Order No. 26,715 dated October 31, 2022, in Docket No. DG 22-045
Authorized by NHPUC Order No. xx,xxx dated xx/xx/xxxx in Docket No. DG 23-076

NHPUC NO. 11 GAS
LIBERTY UTILITIES

~~Eleventh~~ Twelfth Revised Page 101
Superseding ~~Tenth~~ Eleventh Revised Page 101
LDAC

36 LOCAL DISTRIBUTION ADJUSTMENT CHARGE CALCULATION

Local Delivery Adjustment Charge Calculation

			<u>Sales Customers</u>	<u>Transportation Customers</u>
<u>Residential Non Heating Rates - R-1</u>				
Energy Efficiency Charge			0.0700	
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.00053		
Manufactured Gas Plants	0.0076	-0.00003		
Environmental Surcharge (ES)			0.0005	
Revenue Decoupling Adjustment Factor (RDAF)	0.0000		0.1052	
Property Tax Adjustment Mechanism (PTAM)	0.0124		0.0119	
Rate Case Expense Factor (RCEF)	0.0111		(0.0037)	
Gas Assistance Program (GAP)	0.0203		0.0147	
LDAC	0.1213		0.1986	per therm
<u>Residential Heating Rates - R-3, R-4, R-6, R-7</u>				
Energy Efficiency Charge			0.0700	
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.00053		
Manufactured Gas Plants	0.0076	-0.00003		
Environmental Surcharge (ES)			0.0005	
Revenue Decoupling Adjustment Factor (RDAF)	0.0000		0.1052	
Property Tax Adjustment Mechanism (PTAM)	0.0124		0.0119	
Rate Case Expense Factor (RCEF)	0.0111		(0.0037)	
Gas Assistance Program (GAP)	0.0203		0.0147	
LDAC	0.1213		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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.00053		
Manufactured Gas Plants	0.0076	-0.00003		
Environmental Surcharge (ES)			0.0005	0.0005
Revenue Decoupling Adjustment Factor (RDAF)	0.0000		0.0174	0.0174
Property Tax Adjustment Mechanism (PTAM)	0.0124		0.0119	0.0119
Rate Case Expense Factor (RCEF)	0.0111		(0.0037)	(0.0037)
Gas Assistance Program (GAP)	0.0203		0.0147	0.0147
LDAC	0.0979		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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.00053		
Manufactured Gas Plants	0.0076	-0.00003		
Environmental Surcharge (ES)			0.0005	0.0005
Revenue Decoupling Adjustment Factor (RDAF)	0.0000		0.0174	0.0174
Property Tax Adjustment Mechanism (PTAM)	0.0124		0.0119	0.0119
Rate Case Expense Factor (RCEF)	0.0111		(0.0037)	(0.0037)
Gas Assistance Program (GAP)	0.0203		0.0147	0.0147
LDAC	0.0979		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	0.0466
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.00053		
Manufactured Gas Plants	0.0076	-0.00003		
Environmental Surcharge (ES)			0.0005	0.0005
Revenue Decoupling Adjustment Factor (RDAF)	0.0000		0.0174	0.0174
Property Tax Adjustment Mechanism (PTAM)	0.0124		0.0119	0.0119
Rate Case Expense Factor (RCEF)	0.0111		(0.0037)	(0.0037)
Gas Assistance Program (GAP)	0.0203		0.0147	0.0147
LDAC	0.0979		0.0874	0.0874 per therm

DATED: ~~November 3, 2023~~ January 12, 2024

ISSUED BY: /s/Neil Proudman

EFFECTIVE: ~~November 1, 2023~~ February 1, 2024

Neil Proudman
TITLE: President

Authorized by NHPUC Order No. 26,911 dated December 11, 2023, in Docket No. DE 23-098. Authorized by NHPUC Order No. xx,xxx dated xx/xx/xxxx, in Docket No. DE 23-076.