

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 1

Date of Response: January 30, 2021

REQUEST:

Provide information regarding changes in payment behavior or patterns and account receivables levels since the declaration of the State of Emergency on March 13 and the Governor's Emergency Order #3 issued on March 17. Such information should be provided for each utility rate class.

RESPONSE:

Please find comparable residential, commercial and industrial month-end accounts receivable aging information for EnergyNorth and Granite State for February through December 2020 and 2019 in Attachment 1. Data has been provided in both dollar and percentage terms. Information regarding changes in payment behaviors is addressed in the response to question number 2.

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Dollars Summary February 2020 through April 2020

ENNG Residential			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	76,179	74,506	1,673
A/R Balance	14,542,409	18,803,581	(4,261,173)
Current	9,663,433	12,940,866	(3,277,433)
1 - 30 Days	2,731,311	3,466,738	(735,427)
31 - 60 Days	877,453	1,015,112	(137,658)
61 - 90 Days	371,445	331,023	40,422
91 - 120	157,945	189,432	(31,487)
121 - 150	160,487	104,715	55,772
151+	1,567,359	1,615,730	(48,371)
Unapplied	(987,024)	(860,033)	(126,991)
ENNG Commerical			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,979	10,541	438
A/R Balance	8,258,685	10,118,210	(1,859,525)
Current	7,196,227	8,968,609	(1,772,383)
1 - 30 Days	885,757	992,139	(106,382)
31 - 60 Days	227,160	198,343	28,817
61 - 90 Days	77,520	113,964	(36,444)
91 - 120	9,271	15,437	(6,166)
121 - 150	7,868	7,389	479
151+	166,478	39,143	127,335
Unapplied	(311,595)	(216,813)	(94,782)
ENNG Total AR			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
Customer Count	87,158	85,047	2,111
A/R Balance	22,801,094	28,921,791	(6,120,698)
Current	16,859,659	21,909,475	(5,049,816)
1 - 30 Days	3,617,068	4,458,876	(841,809)
31 - 60 Days	1,104,613	1,213,455	(108,841)
61 - 90 Days	448,965	444,987	3,978
91 - 120	167,216	204,868	(37,652)
121 - 150	168,355	112,104	56,251
151+	1,733,837	1,654,873	78,964
Unapplied	(1,298,619)	(1,076,846)	(221,773)

ENNG Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,025	74,156	(1,131)
A/R Balance	13,339,607	18,407,880	(5,068,273)
Current	7,748,721	10,630,015	(2,881,294)
1 - 30 Days	2,779,009	4,581,716	(1,802,707)
31 - 60 Days	1,272,324	1,623,091	(350,767)
61 - 90 Days	626,911	649,381	(22,470)
91 - 120	304,536	197,292	107,245
121 - 150	112,680	149,051	(36,371)
151+	1,525,977	1,442,069	83,908
Unapplied	(1,030,552)	(864,734)	(165,817)
ENNG Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,441	10,460	(19)
A/R Balance	6,545,056	8,973,227	(2,428,171)
Current	5,362,894	7,348,661	(1,985,767)
1 - 30 Days	828,268	1,254,358	(426,090)
31 - 60 Days	274,589	355,459	(80,870)
61 - 90 Days	156,576	98,743	57,832
91 - 120	40,928	111,204	(70,276)
121 - 150	3,071	11,624	(8,553)
151+	163,187	32,477	130,709
Unapplied	(284,457)	(239,300)	(45,157)
ENNG Total AR			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,466	84,616	(1,150)
A/R Balance	19,884,663	27,381,107	(7,496,444)
Current	13,111,615	17,978,676	(4,867,061)
1 - 30 Days	3,607,277	5,836,074	(2,228,797)
31 - 60 Days	1,546,914	1,978,551	(431,637)
61 - 90 Days	783,486	748,124	35,362
91 - 120	345,464	308,495	36,969
121 - 150	115,752	160,675	(44,924)
151+	1,689,163	1,474,546	214,617
Unapplied	(1,315,008)	(1,104,034)	(210,974)

ENNG Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	72,391	77,869	(5,478)
A/R Balance	11,341,119	15,516,789	(4,175,669)
Current	5,632,931	7,258,307	(1,625,376)
1 - 30 Days	2,525,374	3,904,630	(1,379,256)
31 - 60 Days	1,341,268	2,391,008	(1,049,740)
61 - 90 Days	900,138	942,470	(42,332)
91 - 120	476,969	446,591	30,378
121 - 150	249,091	137,455	111,636
151+	1,479,484	1,356,938	122,546
Unapplied	(1,264,137)	(920,610)	(343,527)
ENNG Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,512	11,137	(625)
A/R Balance	5,625,388	6,340,138	(714,751)
Current	4,044,451	4,858,917	(814,466)
1 - 30 Days	908,328	1,055,637	(147,309)
31 - 60 Days	428,986	465,990	(37,004)
61 - 90 Days	210,711	216,408	(5,697)
91 - 120	128,388	66,943	61,445
121 - 150	34,753	93,996	(59,242)
151+	161,999	23,783	138,216
Unapplied	(292,229)	(441,534)	149,306
ENNG Total AR			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	82,903	89,006	(6,103)
A/R Balance	16,966,507	21,856,927	(4,890,420)
Current	9,677,382	12,117,224	(2,439,842)
1 - 30 Days	3,433,702	4,960,267	(1,526,565)
31 - 60 Days	1,770,254	2,856,998	(1,086,743)
61 - 90 Days	1,110,850	1,158,878	(48,029)
91 - 120	605,357	513,534	91,824
121 - 150	283,844	231,450	52,394
151+	1,641,483	1,380,721	260,762
Unapplied	(1,556,365)	(1,362,144)	(194,221)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Dollars Summary May 2020 through July 2020

ENNG Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	75,116	71,206	3,910
A/R Balance	9,509,603	12,489,418	(2,979,814)
Current	3,763,413	4,360,769	(597,355)
1 - 30 Days	1,947,929	2,719,093	(771,164)
31 - 60 Days	1,496,860	2,765,485	(1,268,625)
61 - 90 Days	922,226	1,279,104	(356,878)
91 - 120	689,900	695,999	(6,098)
121 - 150	395,239	319,929	75,309
151+	1,594,124	1,319,985	274,139
Unapplied	(1,300,088)	(970,945)	(329,142)
ENNG Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,974	9,559	1,415
A/R Balance	4,439,113	3,655,478	783,635
Current	2,901,785	2,719,172	182,613
1 - 30 Days	750,453	564,816	185,637
31 - 60 Days	440,980	352,072	88,908
61 - 90 Days	244,352	188,281	56,071
91 - 120	155,900	78,397	77,503
121 - 150	90,565	69,458	21,107
151+	185,650	94,469	91,181
Unapplied	(330,572)	(411,188)	80,616
ENNG Total AR			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	86,090	80,765	5,325
A/R Balance	13,948,716	16,144,895	(2,196,179)
Current	6,665,198	7,079,941	(414,743)
1 - 30 Days	2,698,382	3,283,909	(585,527)
31 - 60 Days	1,937,839	3,117,557	(1,179,718)
61 - 90 Days	1,166,578	1,467,385	(300,807)
91 - 120	845,800	774,396	71,404
121 - 150	485,804	389,387	96,417
151+	1,779,775	1,414,454	365,321
Unapplied	(1,630,660)	(1,382,133)	(248,527)

ENNG Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	72,033	74,254	(2,221)
Balance	6,804,714	10,229,370	(3,424,656)
Current	2,167,082	2,826,566	(659,484)
1 - 30 Days	1,192,180	1,652,219	(460,039)
31 - 60 Days	1,083,032	2,062,161	(979,129)
61 - 90 Days	809,231	1,867,399	(1,058,168)
91 - 120	704,574	867,848	(163,274)
121 - 150	573,410	549,149	24,260
151+	1,796,395	1,439,313	357,082
Unapplied	(1,521,190)	(1,035,286)	(485,904)
ENNG Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,209	10,298	(89)
Balance	2,709,572	2,885,778	(176,206)
Current	1,620,743	2,198,371	(577,628)
1 - 30 Days	364,254	356,514	7,741
31 - 60 Days	298,228	252,672	45,557
61 - 90 Days	281,382	192,079	89,303
91 - 120	185,563	110,807	74,756
121 - 150	125,155	41,151	84,004
151+	239,314	141,081	98,233
Unapplied	(405,068)	(406,896)	1,828
ENNG Total AR			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	82,242	84,552	(2,310)
A/R Balance	9,514,286	13,115,148	(3,600,862)
Current	3,787,825	5,024,937	(1,237,112)
1 - 30 Days	1,556,435	2,008,733	(452,299)
31 - 60 Days	1,381,260	2,314,832	(933,572)
61 - 90 Days	1,090,612	2,059,478	(968,866)
91 - 120	890,137	978,655	(88,518)
121 - 150	698,565	590,300	108,265
151+	2,035,710	1,580,394	455,315
Unapplied	(1,926,258)	(1,442,182)	(484,076)

ENNG Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,434	71,867	1,567
Balance	5,485,489	7,878,512	(2,393,023)
Current	1,764,321	2,009,586	(245,266)
1 - 30 Days	632,890	1,061,306	(428,416)
31 - 60 Days	749,250	1,055,016	(305,766)
61 - 90 Days	556,570	1,456,139	(899,569)
91 - 120	630,044	1,114,213	(484,169)
121 - 150	639,992	701,394	(61,402)
151+	2,179,533	1,714,304	465,229
Unapplied	(1,667,111)	(1,233,446)	(433,665)
ENNG Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,557	9,862	695
Balance	2,192,364	2,141,727	50,637
Current	1,611,857	1,529,153	82,704
1 - 30 Days	239,848	329,723	(89,876)
31 - 60 Days	205,922	127,397	78,525
61 - 90 Days	143,073	157,143	(14,070)
91 - 120	236,925	134,730	102,195
121 - 150	161,161	84,883	76,278
151+	167,456	170,298	(2,841)
Unapplied	(573,877)	(391,599)	(182,278)
ENNG Total AR			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,991	81,729	2,262
A/R Balance	7,677,852	10,020,239	(2,342,387)
Current	3,376,177	3,538,739	(162,562)
1 - 30 Days	872,738	1,391,030	(518,292)
31 - 60 Days	955,172	1,182,413	(227,241)
61 - 90 Days	699,643	1,613,282	(913,639)
91 - 120	866,969	1,248,943	(381,974)
121 - 150	801,153	786,277	14,876
151+	2,346,989	1,884,602	462,387
Unapplied	(2,240,988)	(1,625,045)	(615,943)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Dollars Summary August 2020 through October 2020

ENNG Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,401	72,707	694
A/R Balance	4,628,872	6,241,866	(1,612,994)
Current	1,546,767	1,971,894	(425,127)
1 - 30 Days	465,831	642,020	(176,188)
31 - 60 Days	350,033	735,982	(385,949)
61 - 90 Days	479,751	697,928	(218,177)
91 - 120	452,252	688,070	(235,817)
121 - 150	497,360	765,137	(267,777)
151+	2,677,694	2,029,538	648,156
Unapplied	(1,840,817)	(1,288,704)	(552,114)
ENNG Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,560	10,092	468
A/R Balance	1,828,973	2,037,021	(208,048)
Current	1,350,570	1,640,488	(289,918)
1 - 30 Days	188,732	208,950	(20,217)
31 - 60 Days	109,577	115,031	(5,453)
61 - 90 Days	133,637	82,189	51,448
91 - 120	90,325	60,808	29,516
121 - 150	151,320	74,415	76,905
151+	323,212	239,861	83,351
Unapplied	(518,401)	(384,721)	(133,680)
ENNG Total AR			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,961	82,799	1,162
A/R Balance	6,457,845	8,278,886	(1,821,042)
Current	2,897,337	3,612,382	(715,045)
1 - 30 Days	654,564	850,969	(196,406)
31 - 60 Days	459,610	851,013	(391,403)
61 - 90 Days	613,389	780,117	(166,729)
91 - 120	542,577	748,878	(206,301)
121 - 150	648,681	839,552	(190,872)
151+	3,000,906	2,269,399	731,507
Unapplied	(2,359,218)	(1,673,425)	(685,793)

ENNG Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	72,561	75,784	(3,223)
Balance	4,075,199	5,016,783	(941,584)
Current	1,635,631	2,075,406	(439,774)
1 - 30 Days	397,982	560,492	(162,510)
31 - 60 Days	292,587	356,895	(64,308)
61 - 90 Days	254,882	415,623	(160,741)
91 - 120	377,242	366,629	10,613
121 - 150	382,234	453,835	(71,601)
151+	2,944,628	2,173,247	771,381
Unapplied	(2,209,988)	(1,385,344)	(824,644)
ENNG Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,546	10,689	(143)
Balance	1,831,225	1,895,794	(64,569)
Current	1,560,968	1,680,442	(119,474)
1 - 30 Days	210,316	183,156	27,160
31 - 60 Days	88,166	63,563	24,603
61 - 90 Days	77,170	43,998	33,172
91 - 120	96,405	44,751	51,654
121 - 150	65,875	32,643	33,233
151+	260,767	254,223	6,545
Unapplied	(528,443)	(406,982)	(121,461)
ENNG Total AR			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	83,107	86,473	(3,366)
A/R Balance	5,906,424	6,912,577	(1,006,153)
Current	3,196,599	3,755,848	(559,249)
1 - 30 Days	608,299	743,649	(135,350)
31 - 60 Days	380,753	420,458	(39,705)
61 - 90 Days	332,052	459,621	(127,569)
91 - 120	473,647	411,380	62,267
121 - 150	448,110	486,478	(38,368)
151+	3,205,396	2,427,470	777,926
Unapplied	(2,738,431)	(1,792,326)	(946,105)

ENNG Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	71,307	70,824	483
Balance	3,877,154	3,738,971	138,183
Current	1,872,497	2,105,627	(233,130)
1 - 30 Days	490,334	484,534	5,799
31 - 60 Days	303,216	257,102	46,115
61 - 90 Days	241,023	185,322	55,701
91 - 120	180,858	236,992	(56,133)
121 - 150	314,060	250,226	63,834
151+	3,097,928	2,016,298	1,081,630
Unapplied	(2,622,761)	(1,797,128)	(825,633)
ENNG Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,074	9,783	291
Balance	1,926,155	1,931,259	(5,104)
Current	1,785,075	1,843,048	(57,973)
1 - 30 Days	243,250	185,629	57,622
31 - 60 Days	86,051	44,320	41,731
61 - 90 Days	52,516	19,597	32,919
91 - 120	33,110	23,131	9,979
121 - 150	57,974	29,671	28,302
151+	185,775	243,429	(57,654)
Unapplied	(517,595)	(457,566)	(60,030)
ENNG Total AR			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	81,381	80,607	774
A/R Balance	5,803,310	5,670,230	133,079
Current	3,657,572	3,948,675	(291,103)
1 - 30 Days	733,584	670,163	63,421
31 - 60 Days	389,268	301,422	87,846
61 - 90 Days	293,538	204,919	88,620
91 - 120	213,968	260,122	(46,154)
121 - 150	372,034	279,897	92,137
151+	3,283,703	2,259,727	1,023,976
Unapplied	(3,140,356)	(2,254,694)	(885,662)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Aging Dollars Summary November 2020 through December 2020

ENNG Residential			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	74,820	75,453	(633)
A/R Balance	5,576,927	5,247,284	329,643
Current	3,756,464	3,904,387	(147,923)
1 - 30 Days	443,855	549,025	(105,170)
31 - 60 Days	362,154	305,682	56,472
61 - 90 Days	240,338	181,485	58,853
91 - 120	197,194	134,914	62,280
121 - 150	151,559	185,518	(33,960)
151+	3,067,907	1,811,412	1,256,495
Unapplied	(2,642,543)	(1,825,139)	(817,404)
ENNG Commerical			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	10,724	10,839	(115)
A/R Balance	3,500,601	3,466,740	33,860
Current	3,374,263	3,344,488	29,775
1 - 30 Days	222,313	233,815	(11,503)
31 - 60 Days	81,125	68,407	12,718
61 - 90 Days	54,091	20,084	34,006
91 - 120	33,286	12,921	20,365
121 - 150	27,000	16,837	10,162
151+	161,769	192,362	(30,593)
Unapplied	(453,246)	(422,176)	(31,070)
ENNG Total AR			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Customer Count	85,544	86,292	(748)
A/R Balance	9,077,528	8,714,024	363,503
Current	7,130,727	7,248,875	(118,147)
1 - 30 Days	666,167	782,840	(116,673)
31 - 60 Days	443,280	374,089	69,190
61 - 90 Days	294,429	201,570	92,859
91 - 120	230,480	147,835	82,645
121 - 150	178,558	202,356	(23,798)
151+	3,229,675	2,003,774	1,225,902
Unapplied	(3,095,789)	(2,247,315)	(848,474)

ENNG Residential			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	73,591	72,635	956
Balance	8,842,518	9,522,941	(680,423)
Current	6,224,334	7,510,318	(1,285,984)
1 - 30 Days	897,321	887,904	9,416
31 - 60 Days	389,892	284,869	105,023
61 - 90 Days	262,329	244,525	17,804
91 - 120	199,239	150,826	48,413
121 - 150	183,463	101,032	82,431
151+	2,939,063	1,752,213	1,186,850
Unapplied	(2,253,123)	(1,408,746)	(844,377)
ENNG Commerical			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	11,163	10,168	995
Balance	6,673,454	6,449,563	223,891
Current	6,191,184	6,176,536	14,649
1 - 30 Days	602,779	314,095	288,683
31 - 60 Days	98,497	39,111	59,385
61 - 90 Days	37,595	53,470	(15,875)
91 - 120	55,952	16,000	39,952
121 - 150	23,588	10,741	12,847
151+	127,219	184,448	(57,229)
Unapplied	(463,360)	(344,839)	(118,521)
ENNG Total AR			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	84,754	82,803	1,951
A/R Balance	15,515,972	15,972,504	(456,532)
Current	12,415,518	13,686,853	(1,271,335)
1 - 30 Days	1,500,099	1,202,000	298,100
31 - 60 Days	488,388	323,980	164,408
61 - 90 Days	299,924	297,995	1,929
91 - 120	255,191	166,826	88,365
121 - 150	207,051	111,773	95,278
151+	3,066,283	1,936,661	1,129,621
Unapplied	(2,716,483)	(1,753,585)	(962,898)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Percent Summary February 2020 through April 2020

ENNG Residential			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current %	66.5%	68.8%	-2.4%
1 - 30 Days %	18.8%	18.4%	0.3%
31 - 60 Days %	6.0%	5.4%	0.6%
61 - 90 Days %	2.6%	1.8%	0.8%
91 - 120 %	1.1%	1.0%	0.1%
121 - 150 %	1.1%	0.6%	0.5%
151+ %	10.8%	8.6%	2.2%
Unapplied %	-6.8%	-4.6%	-2.2%
ENNG Commerical			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	87.1%	88.6%	-1.5%
1 - 30 Days	10.7%	9.8%	0.9%
31 - 60 Days	2.8%	2.0%	0.8%
61 - 90 Days	0.9%	1.1%	-0.2%
91 - 120	0.1%	0.2%	0.0%
121 - 150	0.1%	0.1%	0.0%
151+	2.0%	0.4%	1.6%
Unapplied	-3.8%	-2.1%	-1.6%
ENNG Total AR			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	73.9%	75.8%	-1.8%
1 - 30 Days	15.9%	15.4%	0.4%
31 - 60 Days	4.8%	4.2%	0.6%
61 - 90 Days	2.0%	1.5%	0.4%
91 - 120	0.7%	0.7%	0.0%
121 - 150	0.7%	0.4%	0.4%
151+	7.6%	5.7%	1.9%
Unapplied	-5.7%	-3.7%	-2.0%

ENNG Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	58.1%	57.7%	0.3%
1 - 30 Days	20.8%	24.9%	-4.1%
31 - 60 Days	9.5%	8.8%	0.7%
61 - 90 Days	4.7%	3.5%	1.2%
91 - 120	2.3%	1.1%	1.2%
121 - 150	0.8%	0.8%	0.0%
151+	11.4%	7.8%	3.6%
Unapplied	-7.7%	-4.7%	-3.0%
ENNG Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	81.9%	81.9%	0.0%
1 - 30 Days	12.7%	14.0%	-1.3%
31 - 60 Days	4.2%	4.0%	0.2%
61 - 90 Days	2.4%	1.1%	1.3%
91 - 120	0.6%	1.2%	-0.6%
121 - 150	0.0%	0.1%	-0.1%
151+	2.5%	0.4%	2.1%
Unapplied	-4.3%	-2.7%	-1.7%
ENNG Total AR			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	65.9%	65.7%	0.3%
1 - 30 Days	18.1%	21.3%	-3.2%
31 - 60 Days	7.8%	7.2%	0.6%
61 - 90 Days	3.9%	2.7%	1.2%
91 - 120	1.7%	1.1%	0.6%
121 - 150	0.6%	0.6%	0.0%
151+	8.5%	5.4%	3.1%
Unapplied	-6.6%	-4.0%	-2.6%

ENNG Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	49.7%	46.8%	2.9%
1 - 30 Days	22.3%	25.2%	-2.9%
31 - 60 Days	11.8%	15.4%	-3.6%
61 - 90 Days	7.9%	6.1%	1.9%
91 - 120	4.2%	2.9%	1.3%
121 - 150	2.2%	0.9%	1.3%
151+	13.0%	8.7%	4.3%
Unapplied	-11.1%	-5.9%	-5.2%
ENNG Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	71.9%	76.6%	-4.7%
1 - 30 Days	16.1%	16.7%	-0.5%
31 - 60 Days	7.6%	7.3%	0.3%
61 - 90 Days	3.7%	3.4%	0.3%
91 - 120	2.3%	1.1%	1.2%
121 - 150	0.6%	1.5%	-0.9%
151+	2.9%	0.4%	2.5%
Unapplied	-5.2%	-7.0%	1.8%
ENNG Total AR			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	57.0%	55.4%	1.6%
1 - 30 Days	20.2%	22.7%	-2.5%
31 - 60 Days	10.4%	13.1%	-2.6%
61 - 90 Days	6.5%	5.3%	1.2%
91 - 120	3.6%	2.3%	1.2%
121 - 150	1.7%	1.1%	0.6%
151+	9.7%	6.3%	3.4%
Unapplied	-9.2%	-6.2%	-2.9%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Percent Summary May 2020 through July 2020

ENNG Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	39.6%	34.9%	4.7%
1 - 30 Days	20.5%	21.8%	-1.3%
31 - 60 Days	15.7%	22.1%	-6.4%
61 - 90 Days	9.7%	10.2%	-0.5%
91 - 120	7.3%	5.6%	1.7%
121 - 150	4.2%	2.6%	1.6%
151+	16.8%	10.6%	6.2%
Unapplied	-13.7%	-7.8%	-5.9%
ENNG Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	65.4%	74.4%	-9.0%
1 - 30 Days	16.9%	15.5%	1.5%
31 - 60 Days	9.9%	9.6%	0.3%
61 - 90 Days	5.5%	5.2%	0.4%
91 - 120	3.5%	2.1%	1.4%
121 - 150	2.0%	1.9%	0.1%
151+	4.2%	2.6%	1.6%
Unapplied	-7.4%	-11.2%	3.8%
ENNG Total AR			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	47.8%	43.9%	3.9%
1 - 30 Days	19.3%	20.3%	-1.0%
31 - 60 Days	13.9%	19.3%	-5.4%
61 - 90 Days	8.4%	9.1%	-0.7%
91 - 120	6.1%	4.8%	1.3%
121 - 150	3.5%	2.4%	1.1%
151+	12.8%	8.8%	4.0%
Unapplied	-11.7%	-8.6%	-3.1%

ENNG Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	31.8%	27.6%	4.2%
1 - 30 Days	17.5%	16.2%	1.4%
31 - 60 Days	15.9%	20.2%	-4.2%
61 - 90 Days	11.9%	18.3%	-6.4%
91 - 120	10.4%	8.5%	1.9%
121 - 150	8.4%	5.4%	3.1%
151+	26.4%	14.1%	12.3%
Unapplied	-22.4%	-10.1%	-12.2%
ENNG Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	59.8%	76.2%	-16.4%
1 - 30 Days	13.4%	12.4%	1.1%
31 - 60 Days	11.0%	8.8%	2.3%
61 - 90 Days	10.4%	6.7%	3.7%
91 - 120	6.8%	3.8%	3.0%
121 - 150	4.6%	1.4%	3.2%
151+	8.8%	4.9%	3.9%
Unapplied	-14.9%	-14.1%	-0.8%
ENNG Total AR			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	39.8%	38.3%	1.5%
1 - 30 Days	16.4%	15.3%	1.0%
31 - 60 Days	14.5%	17.7%	-3.1%
61 - 90 Days	11.5%	15.7%	-4.2%
91 - 120	9.4%	7.5%	1.9%
121 - 150	7.3%	4.5%	2.8%
151+	21.4%	12.1%	9.3%
Unapplied	-20.2%	-11.0%	-9.2%

ENNG Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	32.2%	25.5%	6.7%
1 - 30 Days	11.5%	13.5%	-1.9%
31 - 60 Days	13.7%	13.4%	0.3%
61 - 90 Days	10.1%	18.5%	-8.3%
91 - 120	11.5%	14.1%	-2.7%
121 - 150	11.7%	8.9%	2.8%
151+	39.7%	21.8%	18.0%
Unapplied	-30.4%	-15.7%	-14.7%
ENNG Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	73.5%	71.4%	2.1%
1 - 30 Days	10.9%	15.4%	-4.5%
31 - 60 Days	9.4%	5.9%	3.4%
61 - 90 Days	6.5%	7.3%	-0.8%
91 - 120	10.8%	6.3%	4.5%
121 - 150	7.4%	4.0%	3.4%
151+	7.6%	8.0%	-0.3%
Unapplied	-26.2%	-18.3%	-7.9%
ENNG Total AR			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	44.0%	35.3%	8.7%
1 - 30 Days	11.4%	13.9%	-2.5%
31 - 60 Days	12.4%	11.8%	0.6%
61 - 90 Days	9.1%	16.1%	-7.0%
91 - 120	11.3%	12.5%	-1.2%
121 - 150	10.4%	7.8%	2.6%
151+	30.6%	18.8%	11.8%
Unapplied	-29.2%	-16.2%	-13.0%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Aging Percent Summary August 2020 through October 2020

ENNG Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	33.4%	31.6%	1.8%
1 - 30 Days	10.1%	10.3%	-0.2%
31 - 60 Days	7.6%	11.8%	-4.2%
61 - 90 Days	10.4%	11.2%	-0.8%
91 - 120	9.8%	11.0%	-1.3%
121 - 150	10.7%	12.3%	-1.5%
151+	57.8%	32.5%	25.3%
Unapplied	-39.8%	-20.6%	-19.1%
ENNG Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	73.8%	80.5%	-6.7%
1 - 30 Days	10.3%	10.3%	0.1%
31 - 60 Days	6.0%	5.6%	0.3%
61 - 90 Days	7.3%	4.0%	3.3%
91 - 120	4.9%	3.0%	2.0%
121 - 150	8.3%	3.7%	4.6%
151+	17.7%	11.8%	5.9%
Unapplied	-28.3%	-18.9%	-9.5%
ENNG Total AR			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	44.9%	43.6%	1.2%
1 - 30 Days	10.1%	10.3%	-0.1%
31 - 60 Days	7.1%	10.3%	-3.2%
61 - 90 Days	9.5%	9.4%	0.1%
91 - 120	8.4%	9.0%	-0.6%
121 - 150	10.0%	10.1%	-0.1%
151+	46.5%	27.4%	19.1%
Unapplied	-36.5%	-20.2%	-16.3%

ENNG Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	40.1%	41.4%	-1.2%
1 - 30 Days	9.8%	11.2%	-1.4%
31 - 60 Days	7.2%	7.1%	0.1%
61 - 90 Days	6.3%	8.3%	-2.0%
91 - 120	9.3%	7.3%	1.9%
121 - 150	9.4%	9.0%	0.3%
151+	72.3%	43.3%	28.9%
Unapplied	-54.2%	-27.6%	-26.6%
ENNG Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	85.2%	88.6%	-3.4%
1 - 30 Days	11.5%	9.7%	1.8%
31 - 60 Days	4.8%	3.4%	1.5%
61 - 90 Days	4.2%	2.3%	1.9%
91 - 120	5.3%	2.4%	2.9%
121 - 150	3.6%	1.7%	1.9%
151+	14.2%	13.4%	0.8%
Unapplied	-28.9%	-21.5%	-7.4%
ENNG Total AR			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	54.1%	54.3%	-0.2%
1 - 30 Days	10.3%	10.8%	-0.5%
31 - 60 Days	6.4%	6.1%	0.4%
61 - 90 Days	5.6%	6.6%	-1.0%
91 - 120	8.0%	6.0%	2.1%
121 - 150	7.6%	7.0%	0.5%
151+	54.3%	35.1%	19.2%
Unapplied	-46.4%	-25.9%	-20.4%

ENNG Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	48.3%	56.3%	-8.0%
1 - 30 Days	12.6%	13.0%	-0.3%
31 - 60 Days	7.8%	6.9%	0.9%
61 - 90 Days	6.2%	5.0%	1.3%
91 - 120	4.7%	6.3%	-1.7%
121 - 150	8.1%	6.7%	1.4%
151+	79.9%	53.9%	26.0%
Unapplied	-67.6%	-48.1%	-19.6%
ENNG Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	92.7%	95.4%	-2.8%
1 - 30 Days	12.6%	9.6%	3.0%
31 - 60 Days	4.5%	2.3%	2.2%
61 - 90 Days	2.7%	1.0%	1.7%
91 - 120	1.7%	1.2%	0.5%
121 - 150	3.0%	1.5%	1.5%
151+	9.6%	12.6%	-3.0%
Unapplied	-26.9%	-23.7%	-3.2%
ENNG Total AR			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	63.0%	69.6%	-6.6%
1 - 30 Days	12.6%	11.8%	0.8%
31 - 60 Days	6.7%	5.3%	1.4%
61 - 90 Days	5.1%	3.6%	1.4%
91 - 120	3.7%	4.6%	-0.9%
121 - 150	6.4%	4.9%	1.5%
151+	56.6%	39.9%	16.7%
Unapplied	-54.1%	-39.8%	-14.3%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Aging Percent Summary November 2020 through December 2020

ENNG Residential			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	67.4%	74.4%	-7.1%
1 - 30 Days	8.0%	10.5%	-2.5%
31 - 60 Days	6.5%	5.8%	0.7%
61 - 90 Days	4.3%	3.5%	0.9%
91 - 120	3.5%	2.6%	1.0%
121 - 150	2.7%	3.5%	-0.8%
151+	55.0%	34.5%	20.5%
Unapplied	-47.4%	-34.8%	-12.6%
ENNG Commerical			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	96.4%	96.5%	-0.1%
1 - 30 Days	6.4%	6.7%	-0.4%
31 - 60 Days	2.3%	2.0%	0.3%
61 - 90 Days	1.5%	0.6%	1.0%
91 - 120	1.0%	0.4%	0.6%
121 - 150	0.8%	0.5%	0.3%
151+	4.6%	5.5%	-0.9%
Unapplied	-12.9%	-12.2%	-0.8%
ENNG Total AR			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	78.6%	83.2%	-4.6%
1 - 30 Days	7.3%	9.0%	-1.6%
31 - 60 Days	4.9%	4.3%	0.6%
61 - 90 Days	3.2%	2.3%	0.9%
91 - 120	2.5%	1.7%	0.8%
121 - 150	2.0%	2.3%	-0.4%
151+	35.6%	23.0%	12.6%
Unapplied	-34.1%	-25.8%	-8.3%

ENNG Residential			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	70.4%	78.9%	-8.5%
1 - 30 Days	10.1%	9.3%	0.8%
31 - 60 Days	4.4%	3.0%	1.4%
61 - 90 Days	3.0%	2.6%	0.4%
91 - 120	2.3%	1.6%	0.7%
121 - 150	2.1%	1.1%	1.0%
151+	33.2%	18.4%	14.8%
Unapplied	-25.5%	-14.8%	-10.7%
ENNG Commerical			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	92.8%	95.8%	-3.0%
1 - 30 Days	9.0%	4.9%	4.2%
31 - 60 Days	1.5%	0.6%	0.9%
61 - 90 Days	0.6%	0.8%	-0.3%
91 - 120	0.8%	0.2%	0.6%
121 - 150	0.4%	0.2%	0.2%
151+	1.9%	2.9%	-1.0%
Unapplied	-6.9%	-5.3%	-1.6%
ENNG Total AR			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	80.0%	85.7%	-5.7%
1 - 30 Days	9.7%	7.5%	2.1%
31 - 60 Days	3.1%	2.0%	1.1%
61 - 90 Days	1.9%	1.9%	0.1%
91 - 120	1.6%	1.0%	0.6%
121 - 150	1.3%	0.7%	0.6%
151+	19.8%	12.1%	7.6%
Unapplied	-17.5%	-11.0%	-6.5%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary February 2020 through April 2020

GSE Residential			
	Change over Prior Year		
	2/29/2020	2/28/2019	Increase / (Decrease)
Customer Count	34,619	34,238	381
A/R Balance	5,705,890	6,511,881	(805,991)
Current	3,880,911	4,287,354	(406,443)
1 - 30 Days	787,812	906,705	(118,893)
31 - 60 Days	244,963	300,792	(55,830)
61 - 90 Days	140,315	148,699	(8,384)
91 - 120	83,576	110,888	(27,312)
121 - 150	71,219	102,046	(30,827)
151+	745,724	854,695	(108,971)
Unapplied	(248,631)	(199,299)	(49,332)
GSE Commercial			
	Change over Prior Year		
	2/29/2020	2/28/2019	Increase / (Decrease)
Customer Count	6,925	6,963	(38)
Balance	4,455,692	5,288,626	(832,934)
Current	3,958,578	4,645,704	(687,125)
1 - 30 Days	559,526	528,339	31,187
31 - 60 Days	92,472	125,856	(33,384)
61 - 90 Days	34,832	20,438	14,394
91 - 120	18,312	13,841	4,471
121 - 150	22,570	8,668	13,902
151+	22,836	28,641	(5,805)
Unapplied	(253,434)	(82,861)	(170,573)
GSE Industrial			
	Change over Prior Year		
	2/29/2020	2/28/2019	Increase / (Decrease)
Customer Count	171	178	(7)
A/R Balance	922,290	941,666	(19,376)
Current	850,284	894,200	(43,917)
1 - 30 Days	70,856	38,578	32,279
31 - 60 Days	1,250	674	576
61 - 90 Days	466	1,594	(1,128)
91 - 120	372	1,195	(823)
121 - 150	137	1,900	(1,762)
151+	-	5,118	(5,118)
Unapplied	(1,075)	(1,593)	517
GSE Total AR			
	Change over Prior Year		
	2/29/2020	2/28/2019	Increase / (Decrease)
Customer Count	41,715	41,379	336
A/R Balance	11,083,872	12,742,173	(1,658,301)
Current	8,689,773	9,827,258	(1,137,485)
1 - 30 Days	1,418,195	1,473,622	(55,427)
31 - 60 Days	338,684	427,323	(88,638)
61 - 90 Days	175,613	170,731	4,882
91 - 120	102,260	125,924	(23,664)
121 - 150	93,927	112,614	(18,687)
151+	768,561	888,454	(119,893)
Unapplied	(503,140)	(283,752)	(219,388)

GSE Residential			
	Change over Prior Year		
	3/31/2020	3/31/2019	Increase / (Decrease)
Customer Count	33,215	34,160	(945)
A/R Balance	5,321,142	6,366,720	(1,045,578)
Current	3,436,134	4,070,799	(634,665)
1 - 30 Days	710,588	896,295	(185,707)
31 - 60 Days	326,523	359,491	(32,968)
61 - 90 Days	173,956	193,564	(19,608)
91 - 120	110,271	107,639	2,633
121 - 150	67,075	80,349	(13,275)
151+	752,794	862,175	(109,381)
Unapplied	(256,199)	(203,592)	(52,607)
GSE Commercial			
	Change over Prior Year		
	3/31/2020	3/31/2019	Increase / (Decrease)
Customer Count	6,717	6,933	(216)
Balance	4,257,471	5,024,781	(767,310)
Current	3,612,521	4,177,065	(564,544)
1 - 30 Days	527,020	750,785	(223,764)
31 - 60 Days	98,312	114,962	(16,651)
61 - 90 Days	52,033	36,366	15,666
91 - 120	25,956	10,020	15,936
121 - 150	13,544	8,209	5,335
151+	56,996	31,005	25,991
Unapplied	(128,911)	(103,632)	(25,279)
GSE Industrial			
	Change over Prior Year		
	3/31/2020	3/31/2019	Increase / (Decrease)
Customer Count	168	177	(9)
A/R Balance	997,971	988,147	9,823
Current	820,643	937,247	(116,603)
1 - 30 Days	177,969	45,084	132,885
31 - 60 Days	1,224	54	1,170
61 - 90 Days	120	423	(303)
91 - 120	137	1,455	(1,318)
121 - 150	87	1,110	(1,023)
151+	-	4,270	(4,270)
Unapplied	(2,209)	(1,496)	(713)
GSE Total AR			
	Change over Prior Year		
	3/31/2020	3/31/2019	Increase / (Decrease)
Customer Count	40,100	41,270	(1,170)
A/R Balance	10,576,584	12,379,648	(1,803,064)
Current	7,869,299	9,185,110	(1,315,812)
1 - 30 Days	1,415,577	1,692,164	(276,587)
31 - 60 Days	426,059	474,508	(48,449)
61 - 90 Days	226,109	230,354	(4,245)
91 - 120	136,364	119,114	17,250
121 - 150	80,705	89,668	(8,963)
151+	809,790	897,450	(87,660)
Unapplied	(387,319)	(308,720)	(78,599)

GSE Residential			
	Change over Prior Year		
	4/30/2020	4/30/2019	Increase / (Decrease)
Customer Count	33,392	32,880	512
A/R Balance	5,259,325	5,463,152	(203,828)
Current	3,426,523	3,334,765	91,757
1 - 30 Days	598,739	766,247	(167,508)
31 - 60 Days	304,638	331,212	(26,574)
61 - 90 Days	211,774	203,132	8,642
91 - 120	132,788	131,695	1,093
121 - 150	89,141	76,156	12,985
151+	755,519	836,518	(80,999)
Unapplied	(259,797)	(216,573)	(43,224)
GSE Commercial			
	Change over Prior Year		
	4/30/2020	4/30/2019	Increase / (Decrease)
Customer Count	6,719	6,733	(14)
Balance	4,030,748	4,165,188	(134,441)
Current	3,155,498	3,753,386	(597,888)
1 - 30 Days	685,609	369,178	316,431
31 - 60 Days	148,665	83,913	64,752
61 - 90 Days	75,386	32,786	42,600
91 - 120	38,834	16,261	22,573
121 - 150	15,357	4,141	11,216
151+	52,353	17,770	34,583
Unapplied	(140,954)	(112,246)	(28,708)
GSE Industrial			
	Change over Prior Year		
	4/30/2020	4/30/2019	Increase / (Decrease)
Customer Count	165	171	(6)
Balance	947,258	924,289	22,969
Current	850,984	901,247	(50,263)
1 - 30 Days	95,663	27,823	67,840
31 - 60 Days	1,695	379	1,316
61 - 90 Days	462	14	448
91 - 120	107	1	105
121 - 150	136	-	136
151+	86	-	86
Unapplied	(1,875)	(5,174)	3,300
GSE Total AR			
	Change over Prior Year		
	4/30/2020	4/30/2019	Increase / (Decrease)
Customer Count	40,276	39,784	492
A/R Balance	10,237,331	10,552,630	(315,299)
Current	7,433,005	7,989,399	(556,394)
1 - 30 Days	1,380,011	1,163,247	216,764
31 - 60 Days	454,997	415,503	39,494
61 - 90 Days	287,621	235,932	51,690
91 - 120	171,729	147,957	23,771
121 - 150	104,634	80,297	24,337
151+	807,958	854,288	(46,330)
Unapplied	(402,626)	(333,994)	(68,632)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Percent Summary May 2020 through July 2020

GSE Residential					
	5/31/2020		5/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	34,420	33,456			964
A/R Balance	5,017,596	5,071,474			(53,878)
Current	3,052,156	3,085,352			(33,196)
1 - 30 Days	668,675	648,139			20,536
31 - 60 Days	291,955	326,035			(34,080)
61 - 90 Days	211,427	199,073			12,354
91 - 120	165,185	143,068			22,117
121 - 150	107,635	97,329			10,306
151+	796,430	823,942			(27,511)
Unapplied	(275,867)	(251,463)			(24,404)
GSE Commerical					
	5/31/2020		5/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	6,907	6,790			117
Balance	3,751,399	3,919,278			(167,880)
Current	2,878,300	3,583,242			(704,942)
1 - 30 Days	608,603	284,695			323,909
31 - 60 Days	214,653	79,082			135,570
61 - 90 Days	91,957	40,823			51,134
91 - 120	40,503	10,035			30,468
121 - 150	21,481	5,105			16,376
151+	52,206	19,727			32,479
Unapplied	(156,304)	(103,431)			(52,873)
GSE Industrial					
	5/31/2020		5/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	169	166			3
Balance	556,169	865,674			(309,505)
Current	535,613	855,829			(320,216)
1 - 30 Days	20,647	14,929			5,717
31 - 60 Days	1,496	161			1,336
61 - 90 Days	402	14			387
91 - 120	46	1			45
121 - 150	22	-			22
151+	17	-			17
Unapplied	(2,073)	(5,260)			3,187
GSE Total AR					
	5/31/2020		5/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	41,496	40,412			1,084
A/R Balance	9,325,164	9,856,426			(531,262)
Current	6,466,069	7,524,423			(1,058,354)
1 - 30 Days	1,297,925	947,763			350,162
31 - 60 Days	508,104	405,277			102,826
61 - 90 Days	303,785	239,910			63,875
91 - 120	205,734	153,105			52,629
121 - 150	129,138	102,435			26,703
151+	848,653	843,668			4,985
Unapplied	(434,244)	(360,154)			(74,090)

GSE Residential					
	6/30/2020		6/30/2019		Change over Prior Year Increase / (Decrease)
Customer Count	33,326	31,591			1,735
A/R Balance	5,275,258	4,465,999			809,259
Current	3,511,898	2,587,348			924,550
1 - 30 Days	485,641	568,602			(82,962)
31 - 60 Days	275,627	266,923			8,704
61 - 90 Days	189,360	219,894			(30,535)
91 - 120	158,390	148,632			9,758
121 - 150	128,876	108,706			20,170
151+	824,387	837,108			(12,721)
Unapplied	(298,919)	(271,214)			(27,705)
GSE Commerical					
	6/30/2020		6/30/2019		Change over Prior Year Increase / (Decrease)
Customer Count	6,558	6,769			(211)
Balance	4,090,377	3,645,267			445,110
Current	3,161,133	3,066,025			95,108
1 - 30 Days	461,295	587,545			(126,250)
31 - 60 Days	392,937	44,686			348,251
61 - 90 Days	109,147	33,024			76,123
91 - 120	63,444	13,933			49,510
121 - 150	26,650	6,417			20,233
151+	61,796	20,182			41,615
Unapplied	(186,025)	(126,545)			(59,480)
GSE Industrial					
	6/30/2020		6/30/2019		Change over Prior Year Increase / (Decrease)
Customer Count	162	166			(4)
Balance	784,022	712,020			72,002
Current	757,581	615,364			142,216
1 - 30 Days	26,921	99,440			(72,519)
31 - 60 Days	1,384	98			1,286
61 - 90 Days	433	81			352
91 - 120	97	1			96
121 - 150	9	-			9
151+	-	-			-
Unapplied	(2,402)	(2,965)			562
GSE Total AR					
	6/30/2020		6/30/2019		Change over Prior Year Increase / (Decrease)
Customer Count	40,046	38,526			1,520
A/R Balance	10,149,657	8,823,286			1,326,371
Current	7,430,612	6,268,738			1,161,874
1 - 30 Days	973,857	1,255,588			(281,731)
31 - 60 Days	669,948	311,707			358,241
61 - 90 Days	298,939	252,999			45,940
91 - 120	221,931	162,566			59,364
121 - 150	155,534	115,123			40,412
151+	886,183	857,289			28,893
Unapplied	(487,346)	(400,724)			(86,623)

GSE Residential					
	7/31/2020		7/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	34,412	30,315			4,097
A/R Balance	6,489,956	4,808,547			1,681,409
Current	4,561,593	3,066,358			1,495,234
1 - 30 Days	601,410	545,788			55,622
31 - 60 Days	245,734	183,690			62,043
61 - 90 Days	186,083	168,954			17,129
91 - 120	154,256	168,185			(13,929)
121 - 150	138,790	112,765			26,025
151+	890,280	831,521			58,759
Unapplied	(288,190)	(268,715)			(19,476)
GSE Commerical					
	7/31/2020		7/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	6,697	6,501			196
Balance	4,613,082	3,964,687			648,396
Current	3,849,688	3,720,403			129,284
1 - 30 Days	499,486	281,769			217,717
31 - 60 Days	170,357	46,564			123,793
61 - 90 Days	81,976	19,898			62,078
91 - 120	58,689	10,646			48,043
121 - 150	41,958	7,854			34,104
151+	76,963	20,024			56,939
Unapplied	(166,034)	(142,471)			(23,563)
GSE Industrial					
	7/31/2020		7/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	167	164			3
Balance	1,001,829	992,884			8,946
Current	914,293	821,563			92,730
1 - 30 Days	88,851	112,874			(24,022)
31 - 60 Days	1,813	61,217			(59,404)
61 - 90 Days	143	82			61
91 - 120	130	95			35
121 - 150	55	1			54
151+	-	-			-
Unapplied	(3,457)	(2,948)			(509)
GSE Total AR					
	7/31/2020		7/31/2019		Change over Prior Year Increase / (Decrease)
Customer Count	41,276	36,980			4,296
A/R Balance	12,104,868	9,766,117			2,338,751
Current	9,325,573	7,608,325			1,717,248
1 - 30 Days	1,189,748	940,430			249,317
31 - 60 Days	417,903	291,471			126,432
61 - 90 Days	268,202	188,934			79,268
91 - 120	213,076	178,926			34,150
121 - 150	180,804	120,620			60,184
151+	967,243	851,545			115,698
Unapplied	(457,681)	(414,133)			(43,548)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Percent Summary August 2020 through October 2020

GSE Residential			Change over Prior Year Increase / (Decrease)
8/31/2020	8/31/2019		
Customer Count	34,266	34,691	(425)
A/R Balance	6,961,028	6,530,907	430,120
Current	4,728,884	4,595,716	133,168
1 - 30 Days	834,375	768,365	66,010
31 - 60 Days	278,758	193,230	85,529
61 - 90 Days	176,253	127,824	48,429
91 - 120	151,298	115,419	35,880
121 - 150	132,960	120,249	12,711
151+	951,867	832,637	119,230
Unapplied	(293,368)	(222,532)	(70,837)
GSE Commerical			Change over Prior Year Increase / (Decrease)
8/31/2020	8/31/2019		
Customer Count	6,719	6,883	(164)
Balance	4,675,961	4,789,584	(113,623)
Current	3,830,907	4,226,603	(395,695)
1 - 30 Days	632,566	608,165	24,401
31 - 60 Days	99,904	57,798	42,106
61 - 90 Days	67,213	15,031	52,182
91 - 120	59,815	8,284	51,530
121 - 150	44,496	2,722	41,774
151+	97,847	16,514	81,332
Unapplied	(156,787)	(145,533)	(11,254)
GSE Industrial			Change over Prior Year Increase / (Decrease)
8/31/2020	8/31/2019		
Customer Count	170	177	(7)
Balance	949,818	1,104,114	(154,296)
Current	885,391	931,139	(45,748)
1 - 30 Days	64,799	174,405	(109,606)
31 - 60 Days	1,276	1,202	74
61 - 90 Days	252	3	249
91 - 120	79	14	65
121 - 150	129	14	115
151+	55	14	41
Unapplied	(2,164)	(2,678)	513
GSE Total AR			Change over Prior Year Increase / (Decrease)
8/31/2020	8/31/2019		
Customer Count	41,155	41,751	(596)
A/R Balance	12,586,806	12,424,605	162,201
Current	9,445,182	9,753,457	(308,275)
1 - 30 Days	1,531,740	1,550,935	(19,195)
31 - 60 Days	379,938	252,230	127,709
61 - 90 Days	243,718	142,858	100,860
91 - 120	211,192	123,717	87,475
121 - 150	177,586	122,986	54,600
151+	1,049,770	849,166	200,604
Unapplied	(452,320)	(370,743)	(81,577)

GSE Residential			Change over Prior Year Increase / (Decrease)
9/30/2020	9/30/2019		
Customer Cou	35,347	35,158	189
A/R Balance	6,210,966	5,466,201	744,765
Current	3,762,352	3,466,687	295,666
1 - 30 Days	915,512	874,887	40,625
31 - 60 Days	371,793	234,585	137,208
61 - 90 Days	183,647	117,389	66,258
91 - 120	141,136	86,387	54,749
121 - 150	133,270	83,211	50,059
151+	1,017,585	839,539	178,046
Unapplied	(314,329)	(236,483)	(77,845)
GSE Commerical			Change over Prior Year Increase / (Decrease)
9/30/2020	9/30/2019		
Customer Cou	6,869	7,073	(204)
Balance	4,465,751	4,498,168	(32,418)
Current	3,695,536	3,889,642	(194,106)
1 - 30 Days	591,884	609,540	(17,656)
31 - 60 Days	130,540	71,604	58,936
61 - 90 Days	61,506	30,323	31,183
91 - 120	58,100	10,521	47,579
121 - 150	47,620	6,438	41,182
151+	118,207	26,698	91,509
Unapplied	(237,642)	(146,597)	(91,045)
GSE Industrial			Change over Prior Year Increase / (Decrease)
9/30/2020	9/30/2019		
Customer Cou	168	179	(11)
Balance	885,000	1,011,983	(126,983)
Current	825,111	858,711	(33,599)
1 - 30 Days	49,582	155,605	(106,023)
31 - 60 Days	12,101	449	11,652
61 - 90 Days	296	212	84
91 - 120	75	3	71
121 - 150	79	14	65
151+	86	28	58
Unapplied	(2,329)	(3,038)	709
GSE Total AR			Change over Prior Year Increase / (Decrease)
9/30/2020	9/30/2019		
Customer Cou	42,384	42,410	(26)
A/R Balance	11,561,717	10,976,352	585,365
Current	8,283,000	8,215,039	67,960
1 - 30 Days	1,556,978	1,640,032	(83,054)
31 - 60 Days	514,434	306,638	207,797
61 - 90 Days	245,448	147,923	97,525
91 - 120	199,310	96,911	102,399
121 - 150	180,969	89,664	91,305
151+	1,135,878	866,264	269,614
Unapplied	(554,300)	(386,119)	(168,181)

GSE Residential			Change over Prior Year Increase / (Decrease)
10/31/2020	10/31/2019		
Customer Count	33,559	33,420	139
A/R Balance	5,194,092	4,425,669	768,423
Current	2,855,673	2,830,918	24,755
1 - 30 Days	712,941	598,183	114,758
31 - 60 Days	428,924	233,230	195,695
61 - 90 Days	240,862	125,954	114,908
91 - 120	138,698	76,371	62,327
121 - 150	113,075	56,987	56,088
151+	1,063,268	783,656	279,612
Unapplied	(359,349)	(279,629)	(79,720)
GSE Commerical			Change over Prior Year Increase / (Decrease)
10/31/2020	10/31/2019		
Customer Count	6,490	6,672	(182)
Balance	4,097,767	3,777,540	320,228
Current	3,153,109	3,279,907	(126,798)
1 - 30 Days	786,044	563,795	222,249
31 - 60 Days	98,610	59,586	39,024
61 - 90 Days	68,986	17,471	51,514
91 - 120	33,508	8,939	24,569
121 - 150	34,901	4,971	29,929
151+	120,883	24,056	96,827
Unapplied	(198,273)	(181,185)	(17,088)
GSE Industrial			Change over Prior Year Increase / (Decrease)
10/31/2020	10/31/2019		
Customer Count	162	165	(3)
Balance	899,759	813,797	85,962
Current	800,570	784,942	15,628
1 - 30 Days	99,550	34,249	65,301
31 - 60 Days	1,169	376	792
61 - 90 Days	96	110	(14)
91 - 120	82	-	82
121 - 150	75	-	75
151+	164	-	164
Unapplied	(1,946)	(5,880)	3,934
GSE Total AR			Change over Prior Year Increase / (Decrease)
10/31/2020	10/31/2019		
Customer Count	40,211	40,257	(46)
A/R Balance	10,191,619	9,017,006	1,174,613
Current	6,809,353	6,895,767	(86,414)
1 - 30 Days	1,598,535	1,196,226	402,309
31 - 60 Days	528,703	293,192	235,511
61 - 90 Days	309,943	143,535	166,408
91 - 120	172,288	85,310	86,978
121 - 150	148,050	61,958	86,092
151+	1,184,315	807,712	376,603
Unapplied	(559,568)	(466,694)	(92,874)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Percent Summary November 2020 through December 2020

GSE Residential				GSE Residential			
	11/30/2020	11/30/2019	Change over Prior Year Increase /		12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	35,433	34,842	591	Customer Count	34,593	33,492	1,101
A/R Balance	5,395,585	4,666,076	729,509	A/R Balance	5,912,871	5,375,643	537,228
Current	3,285,693	3,091,766	193,927	Current	3,774,688	3,859,335	(84,647)
1 - 30 Days	560,442	576,031	(15,590)	1 - 30 Days	593,755	535,263	58,492
31 - 60 Days	346,879	230,750	116,129	31 - 60 Days	294,993	192,334	102,659
61 - 90 Days	265,004	150,034	114,971	61 - 90 Days	225,588	144,048	81,539
91 - 120	173,578	90,151	83,427	91 - 120	204,808	111,932	92,876
121 - 150	104,568	55,390	49,178	121 - 150	148,641	71,448	77,193
151+	1,030,878	753,221	277,658	151+	1,041,141	723,313	317,828
Unapplied	(371,457)	(281,267)	(90,190)	Unapplied	(370,743)	(262,032)	(108,711)
GSE Commerical				GSE Commerical			
	11/30/2020	11/30/2019	Change over Prior Year Increase /		12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	6,918	7,041	(123)	Customer Count	6,896	6,817	79
Balance	4,048,558	4,400,804	(352,246)	Balance	4,130,051	4,378,874	(248,823)
Current	3,222,363	3,446,333	(223,970)	Current	3,511,922	3,826,777	(314,856)
1 - 30 Days	631,078	672,819	(41,741)	1 - 30 Days	470,338	475,267	(4,929)
31 - 60 Days	181,146	343,957	(162,811)	31 - 60 Days	179,142	108,557	70,585
61 - 90 Days	52,306	37,243	15,063	61 - 90 Days	77,310	36,336	40,974
91 - 120	44,283	11,585	32,697	91 - 120	25,933	19,908	6,025
121 - 150	28,034	4,719	23,316	121 - 150	20,046	9,532	10,514
151+	72,060	21,865	50,195	151+	70,750	28,347	42,403
Unapplied	(182,712)	(137,716)	(44,996)	Unapplied	(225,390)	(125,851)	(99,539)
GSE Industrial				GSE Industrial			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)		12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	164	179	(15)	Customer Count	164	170	(6)
Balance	799,052	802,912	(3,861)	Balance	910,136	653,438	256,697
Current	622,387	770,830	(148,443)	Current	776,665	610,113	166,552
1 - 30 Days	154,594	34,094	120,499	1 - 30 Days	103,354	43,862	59,492
31 - 60 Days	24,025	822	23,203	31 - 60 Days	29,485	922	28,564
61 - 90 Days	253	30	223	61 - 90 Days	2,642	352	2,290
91 - 120	11	-	11	91 - 120	208	-	208
121 - 150	-	-	-	121 - 150	85	-	85
151+	-	-	-	151+	320	-	320
Unapplied	(2,218)	(2,864)	646	Unapplied	(2,624)	(1,810)	(814)
GSE Total AR				GSE Total AR			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)		12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Customer Count	42,515	42,062	453	Customer Count	41,653	40,479	1,174
A/R Balance	10,243,195	9,869,793	373,402	A/R Balance	10,953,058	10,407,955	545,103
Current	7,130,443	7,308,929	(178,486)	Current	8,063,275	8,296,225	(232,951)
1 - 30 Days	1,346,113	1,282,944	63,169	1 - 30 Days	1,167,447	1,054,393	113,054
31 - 60 Days	552,050	575,529	(23,479)	31 - 60 Days	503,621	301,813	201,808
61 - 90 Days	317,564	187,308	130,256	61 - 90 Days	305,540	180,736	124,803
91 - 120	217,871	101,736	116,135	91 - 120	230,949	131,840	99,109
121 - 150	132,603	60,109	72,494	121 - 150	168,772	80,981	87,792
151+	1,102,939	775,086	327,853	151+	1,112,211	751,660	360,551
Unapplied	(556,387)	(421,847)	(134,540)	Unapplied	(598,757)	(389,693)	(209,064)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary February 2020 through April 2020

GSE Residential			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	68.0%	65.8%	2.2%
1 - 30 Days	13.8%	13.9%	-0.1%
31 - 60 Days	4.3%	4.6%	-0.3%
61 - 90 Days	2.5%	2.3%	0.2%
91 - 120	1.5%	1.7%	-0.2%
121 - 150	1.2%	1.6%	-0.3%
151+	13.1%	13.1%	-0.1%
Unapplied	-4.4%	-3.1%	-1.3%
GSE Commerical			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	88.8%	87.8%	1.0%
1 - 30 Days	12.6%	10.0%	2.6%
31 - 60 Days	2.1%	2.4%	-0.3%
61 - 90 Days	0.8%	0.4%	0.4%
91 - 120	0.4%	0.3%	0.1%
121 - 150	0.5%	0.2%	0.3%
151+	0.5%	0.5%	0.0%
Unapplied	-5.7%	-1.6%	-4.1%
GSE Industrial			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	92.2%	95.0%	-2.8%
1 - 30 Days	7.7%	4.1%	3.6%
31 - 60 Days	0.1%	0.1%	0.1%
61 - 90 Days	0.1%	0.2%	-0.1%
91 - 120	0.0%	0.1%	-0.1%
121 - 150	0.0%	0.2%	-0.2%
151+	0.0%	0.5%	-0.5%
Unapplied	-0.1%	-0.2%	0.1%
GSE Total AR			
	2/29/2020	2/28/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	78.4%	77.1%	1.3%
1 - 30 Days	12.8%	11.6%	1.2%
31 - 60 Days	3.1%	3.4%	-0.3%
61 - 90 Days	1.6%	1.3%	0.2%
91 - 120	0.9%	1.0%	-0.1%
121 - 150	0.8%	0.9%	0.0%
151+	6.9%	7.0%	0.0%
Unapplied	-4.5%	-2.2%	-2.3%

GSE Residential				
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	64.6%	63.9%	0.6%	
1 - 30 Days	13.4%	14.1%	-0.7%	
31 - 60 Days	6.1%	5.6%	0.5%	
61 - 90 Days	3.3%	3.0%	0.2%	
91 - 120	2.1%	1.7%	0.4%	
121 - 150	1.3%	1.3%	0.0%	
151+	14.1%	13.5%	0.6%	
Unapplied	-4.8%	-3.2%	-1.6%	
GSE Commerical				
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	84.9%	83.1%	1.7%	
1 - 30 Days	12.4%	14.9%	-2.6%	
31 - 60 Days	2.3%	2.3%	0.0%	
61 - 90 Days	1.2%	0.7%	0.5%	
91 - 120	0.6%	0.2%	0.4%	
121 - 150	0.3%	0.2%	0.2%	
151+	1.3%	0.6%	0.7%	
Unapplied	-3.0%	-2.1%	-1.0%	
GSE Industrial				
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	82.2%	94.8%	-12.6%	
1 - 30 Days	17.8%	4.6%	13.3%	
31 - 60 Days	0.1%	0.0%	0.1%	
61 - 90 Days	0.0%	0.0%	0.0%	
91 - 120	0.0%	0.1%	-0.1%	
121 - 150	0.0%	0.1%	-0.1%	
151+	0.0%	0.4%	-0.4%	
Unapplied	-0.2%	-0.2%	0.1%	
GSE Total AR				
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	74.4%	74.2%	0.2%	
1 - 30 Days	13.4%	13.7%	-0.3%	
31 - 60 Days	4.0%	3.8%	0.2%	
61 - 90 Days	2.1%	1.9%	0.3%	
91 - 120	1.3%	1.0%	0.3%	
121 - 150	0.8%	0.7%	0.0%	
151+	7.7%	7.2%	0.4%	
Unapplied	-3.7%	-2.5%	-1.2%	

GSE Residential				
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	65.2%	61.0%	4.1%	
1 - 30 Days	11.4%	14.0%	-2.6%	
31 - 60 Days	5.8%	6.1%	-0.3%	
61 - 90 Days	4.0%	3.7%	0.3%	
91 - 120	2.5%	2.4%	0.1%	
121 - 150	1.7%	1.4%	0.3%	
151+	14.4%	15.3%	-0.9%	
Unapplied	-4.9%	-4.0%	-1.0%	
GSE Commerical				
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	78.3%	90.1%	-11.8%	
1 - 30 Days	17.0%	8.9%	8.1%	
31 - 60 Days	3.7%	2.0%	1.7%	
61 - 90 Days	1.9%	0.8%	1.1%	
91 - 120	1.0%	0.4%	0.6%	
121 - 150	0.4%	0.1%	0.3%	
151+	1.3%	0.4%	0.9%	
Unapplied	-3.5%	-2.7%	-0.8%	
GSE Industrial				
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)	
Balance	100.0%	100.0%	0.0%	
Current	89.8%	97.5%	-7.7%	
1 - 30 Days	10.1%	3.0%	7.1%	
31 - 60 Days	0.2%	0.0%	0.1%	
61 - 90 Days	0.0%	0.0%	0.0%	
91 - 120	0.0%	0.0%	0.0%	
121 - 150	0.0%	0.0%	0.0%	
151+	0.0%	0.0%	0.0%	
Unapplied	-0.2%	-0.6%	0.4%	
GSE Total AR				
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)	
A/R Balance	100.0%	100.0%	0.0%	
Current	72.6%	75.7%	-3.1%	
1 - 30 Days	13.5%	11.0%	2.5%	
31 - 60 Days	4.4%	3.9%	0.5%	
61 - 90 Days	2.8%	2.2%	0.6%	
91 - 120	1.7%	1.4%	0.3%	
121 - 150	1.0%	0.8%	0.3%	
151+	7.9%	8.1%	-0.2%	
Unapplied	-3.9%	-3.2%	-0.8%	

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary May 2020 through July 2020

GSE Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	60.8%	60.8%	0.0%
1 - 30 Days	13.3%	12.8%	0.5%
31 - 60 Days	5.8%	6.4%	-0.6%
61 - 90 Days	4.2%	3.9%	0.3%
91 - 120	3.3%	2.8%	0.5%
121 - 150	2.1%	1.9%	0.2%
151+	15.9%	16.2%	-0.4%
Unapplied	-5.5%	-5.0%	-0.5%
GSE Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	76.7%	91.4%	-14.7%
1 - 30 Days	16.2%	7.3%	9.0%
31 - 60 Days	5.7%	2.0%	3.7%
61 - 90 Days	2.5%	1.0%	1.4%
91 - 120	1.1%	0.3%	0.8%
121 - 150	0.6%	0.1%	0.4%
151+	1.4%	0.5%	0.9%
Unapplied	-4.2%	-2.6%	-1.5%
GSE Industrial			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	96.3%	98.9%	-2.6%
1 - 30 Days	3.7%	1.7%	2.0%
31 - 60 Days	0.3%	0.0%	0.3%
61 - 90 Days	0.1%	0.0%	0.1%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.4%	-0.6%	0.2%
GSE Total AR			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	69.3%	76.3%	-7.0%
1 - 30 Days	13.9%	9.6%	4.3%
31 - 60 Days	5.4%	4.1%	1.3%
61 - 90 Days	3.3%	2.4%	0.8%
91 - 120	2.2%	1.6%	0.7%
121 - 150	1.4%	1.0%	0.3%
151+	9.1%	8.6%	0.5%
Unapplied	-4.7%	-3.7%	-1.0%

GSE Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	66.6%	57.9%	8.6%
1 - 30 Days	9.2%	12.7%	-3.5%
31 - 60 Days	5.2%	6.0%	-0.8%
61 - 90 Days	3.6%	4.9%	-1.3%
91 - 120	3.0%	3.3%	-0.3%
121 - 150	2.4%	2.4%	0.0%
151+	15.6%	18.7%	-3.1%
Unapplied	-5.7%	-6.1%	0.4%
GSE Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	77.3%	84.1%	-6.8%
1 - 30 Days	11.3%	16.1%	-4.8%
31 - 60 Days	9.6%	1.2%	8.4%
61 - 90 Days	2.7%	0.9%	1.8%
91 - 120	1.6%	0.4%	1.2%
121 - 150	0.7%	0.2%	0.5%
151+	1.5%	0.6%	1.0%
Unapplied	-4.5%	-3.5%	-1.1%
GSE Industrial			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	96.6%	86.4%	10.2%
1 - 30 Days	3.4%	14.0%	-10.5%
31 - 60 Days	0.2%	0.0%	0.2%
61 - 90 Days	0.1%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.3%	-0.4%	0.1%
GSE Total AR			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	73.2%	71.0%	2.2%
1 - 30 Days	9.6%	14.2%	-4.6%
31 - 60 Days	6.6%	3.5%	3.1%
61 - 90 Days	2.9%	2.9%	0.1%
91 - 120	2.2%	1.8%	0.3%
121 - 150	1.5%	1.3%	0.2%
151+	8.7%	9.7%	-1.0%
Unapplied	-4.8%	-4.5%	-0.3%

GSE Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	70.3%	63.8%	6.5%
1 - 30 Days	9.3%	11.4%	-2.1%
31 - 60 Days	3.8%	3.8%	0.0%
61 - 90 Days	2.9%	3.5%	-0.6%
91 - 120	2.4%	3.5%	-1.1%
121 - 150	2.1%	2.3%	-0.2%
151+	13.7%	17.3%	-3.6%
Unapplied	-4.4%	-5.6%	1.1%
GSE Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	83.5%	93.8%	-10.4%
1 - 30 Days	10.8%	7.1%	3.7%
31 - 60 Days	3.7%	1.2%	2.5%
61 - 90 Days	1.8%	0.5%	1.3%
91 - 120	1.3%	0.3%	1.0%
121 - 150	0.9%	0.2%	0.7%
151+	1.7%	0.5%	1.2%
Unapplied	-3.6%	-3.6%	0.0%
GSE Industrial			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	91.3%	82.7%	8.5%
1 - 30 Days	8.9%	11.4%	-2.5%
31 - 60 Days	0.2%	6.2%	-6.0%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.3%	-0.3%	0.0%
GSE Total AR			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	77.0%	77.9%	-0.9%
1 - 30 Days	9.8%	9.6%	0.2%
31 - 60 Days	3.5%	3.0%	0.5%
61 - 90 Days	2.2%	1.9%	0.3%
91 - 120	1.8%	1.8%	-0.1%
121 - 150	1.5%	1.2%	0.3%
151+	8.0%	8.7%	-0.7%
Unapplied	-3.8%	-4.2%	0.5%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary August 2020 through October 2020

GSE Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	67.9%	70.4%	-2.4%
1 - 30 Days	12.0%	11.8%	0.2%
31 - 60 Days	4.0%	3.0%	1.0%
61 - 90 Days	2.5%	2.0%	0.6%
91 - 120	2.2%	1.8%	0.4%
121 - 150	1.9%	1.8%	0.1%
151+	13.7%	12.7%	0.9%
Unapplied	-4.2%	-3.4%	-0.8%
GSE Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	81.9%	88.2%	-6.3%
1 - 30 Days	13.5%	12.7%	0.8%
31 - 60 Days	2.1%	1.2%	0.9%
61 - 90 Days	1.4%	0.3%	1.1%
91 - 120	1.3%	0.2%	1.1%
121 - 150	1.0%	0.1%	0.9%
151+	2.1%	0.3%	1.7%
Unapplied	-3.4%	-3.0%	-0.3%
GSE Industrial			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	93.2%	84.3%	8.9%
1 - 30 Days	6.8%	15.8%	-9.0%
31 - 60 Days	0.1%	0.1%	0.0%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.2%	-0.2%	0.0%
GSE Total AR			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	75.0%	78.5%	-3.5%
1 - 30 Days	12.2%	12.5%	-0.3%
31 - 60 Days	3.0%	2.0%	1.0%
61 - 90 Days	1.9%	1.1%	0.8%
91 - 120	1.7%	1.0%	0.7%
121 - 150	1.4%	1.0%	0.4%
151+	8.3%	6.8%	1.5%
Unapplied	-3.6%	-3.0%	-0.6%

GSE Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	60.6%	63.4%	-2.8%
1 - 30 Days	14.7%	16.0%	-1.3%
31 - 60 Days	6.0%	4.3%	1.7%
61 - 90 Days	3.0%	2.1%	0.8%
91 - 120	2.3%	1.6%	0.7%
121 - 150	2.1%	1.5%	0.6%
151+	16.4%	15.4%	1.0%
Unapplied	-5.1%	-4.3%	-0.7%
GSE Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	82.8%	86.5%	-3.7%
1 - 30 Days	13.3%	13.6%	-0.3%
31 - 60 Days	2.9%	1.6%	1.3%
61 - 90 Days	1.4%	0.7%	0.7%
91 - 120	1.3%	0.2%	1.1%
121 - 150	1.1%	0.1%	0.9%
151+	2.6%	0.6%	2.1%
Unapplied	-5.3%	-3.3%	-2.1%
GSE Industrial			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	93.2%	84.9%	8.4%
1 - 30 Days	5.6%	15.4%	-9.8%
31 - 60 Days	1.4%	0.0%	1.3%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.3%	-0.3%	0.0%
GSE Total AR			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	71.6%	74.8%	-3.2%
1 - 30 Days	13.5%	14.9%	-1.5%
31 - 60 Days	4.4%	2.8%	1.7%
61 - 90 Days	2.1%	1.3%	0.8%
91 - 120	1.7%	0.9%	0.8%
121 - 150	1.6%	0.8%	0.7%
151+	9.8%	7.9%	1.9%
Unapplied	-4.8%	-3.5%	-1.3%

GSE Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	55.0%	64.0%	-9.0%
1 - 30 Days	13.7%	13.5%	0.2%
31 - 60 Days	8.3%	5.3%	3.0%
61 - 90 Days	4.6%	2.8%	1.8%
91 - 120	2.7%	1.7%	0.9%
121 - 150	2.2%	1.3%	0.9%
151+	20.5%	17.7%	2.8%
Unapplied	-6.9%	-6.3%	-0.6%
GSE Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	76.9%	86.8%	-9.9%
1 - 30 Days	19.2%	14.9%	4.3%
31 - 60 Days	2.4%	1.6%	0.8%
61 - 90 Days	1.7%	0.5%	1.2%
91 - 120	0.8%	0.2%	0.6%
121 - 150	0.9%	0.1%	0.7%
151+	2.9%	0.6%	2.3%
Unapplied	-4.8%	-4.8%	0.0%
GSE Industrial			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	89.0%	96.5%	-7.5%
1 - 30 Days	11.1%	4.2%	6.9%
31 - 60 Days	0.1%	0.0%	0.1%
61 - 90 Days	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.2%	-0.7%	0.5%
GSE Total AR			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	66.8%	76.5%	-9.7%
1 - 30 Days	15.7%	13.3%	2.4%
31 - 60 Days	5.2%	3.3%	1.9%
61 - 90 Days	3.0%	1.6%	1.4%
91 - 120	1.7%	0.9%	0.7%
121 - 150	1.5%	0.7%	0.8%
151+	11.6%	9.0%	2.7%
Unapplied	-5.5%	-5.2%	-0.3%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
Aging Dollars Summary November 2020 through December 2020

GSE Residential				GSE Residential			
	Change over Prior Year				Change over Prior Year		
	11/30/2020	11/30/2019	Increase / (Decrease)		12/31/2020	12/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	60.9%	66.3%	-5.4%	Current	63.8%	71.8%	-8.0%
1 - 30 Days	10.4%	12.3%	-2.0%	1 - 30 Days	10.0%	10.0%	0.1%
31 - 60 Days	6.4%	4.9%	1.5%	31 - 60 Days	5.0%	3.6%	1.4%
61 - 90 Days	4.9%	3.2%	1.7%	61 - 90 Days	3.8%	2.7%	1.1%
91 - 120	3.2%	1.9%	1.3%	91 - 120	3.5%	2.1%	1.4%
121 - 150	1.9%	1.2%	0.8%	121 - 150	2.5%	1.3%	1.2%
151+	19.1%	16.1%	3.0%	151+	17.6%	13.5%	4.2%
Unapplied	-6.9%	-6.0%	-0.9%	Unapplied	-6.3%	-4.9%	-1.4%
GSE Commerical				GSE Commerical			
	Change over Prior Year				Change over Prior Year		
	11/30/2020	11/30/2019	Increase / (Decrease)		12/31/2020	12/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	79.6%	78.3%	1.3%	Current	85.0%	87.4%	-2.4%
1 - 30 Days	15.6%	15.3%	0.3%	1 - 30 Days	11.4%	10.9%	0.5%
31 - 60 Days	4.5%	7.8%	-3.3%	31 - 60 Days	4.3%	2.5%	1.9%
61 - 90 Days	1.3%	0.8%	0.4%	61 - 90 Days	1.9%	0.8%	1.0%
91 - 120	1.1%	0.3%	0.8%	91 - 120	0.6%	0.5%	0.2%
121 - 150	0.7%	0.1%	0.6%	121 - 150	0.5%	0.2%	0.3%
151+	1.8%	0.5%	1.3%	151+	1.7%	0.6%	1.1%
Unapplied	-4.5%	-3.1%	-1.4%	Unapplied	-5.5%	-2.9%	-2.6%
GSE Industrial				GSE Industrial			
	Change over Prior Year				Change over Prior Year		
	11/30/2020	11/30/2019	Increase / (Decrease)		12/31/2020	12/31/2019	Increase / (Decrease)
Balance	100.0%	100.0%	0.0%	Balance	100.0%	100.0%	0.0%
Current	77.9%	96.0%	-18.1%	Current	85.3%	93.4%	-8.0%
1 - 30 Days	19.3%	4.2%	15.1%	1 - 30 Days	11.4%	6.7%	4.6%
31 - 60 Days	3.0%	0.1%	2.9%	31 - 60 Days	3.2%	0.1%	3.1%
61 - 90 Days	0.0%	0.0%	0.0%	61 - 90 Days	0.3%	0.1%	0.2%
91 - 120	0.0%	0.0%	0.0%	91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%	121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%	151+	0.0%	0.0%	0.0%
Unapplied	-0.3%	-0.4%	0.1%	Unapplied	-0.3%	-0.3%	0.0%
GSE Total AR				GSE Total AR			
	Change over Prior Year				Change over Prior Year		
	11/30/2020	11/30/2019	Increase / (Decrease)		12/31/2020	12/31/2019	Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	69.6%	74.1%	-4.4%	Current	73.6%	79.7%	-6.1%
1 - 30 Days	13.1%	13.0%	0.1%	1 - 30 Days	10.7%	10.1%	0.5%
31 - 60 Days	5.4%	5.8%	-0.4%	31 - 60 Days	4.6%	2.9%	1.7%
61 - 90 Days	3.1%	1.9%	1.2%	61 - 90 Days	2.8%	1.7%	1.1%
91 - 120	2.1%	1.0%	1.1%	91 - 120	2.1%	1.3%	0.8%
121 - 150	1.3%	0.6%	0.7%	121 - 150	1.5%	0.8%	0.8%
151+	10.8%	7.9%	2.9%	151+	10.2%	7.2%	2.9%
Unapplied	-5.4%	-4.3%	-1.2%	Unapplied	-5.5%	-3.7%	-1.7%

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 2

Date of Response: January 30, 2021

REQUEST:

Provide the following data for each utility rate class:

- a. The number, and percentage, of customers who made partial or no payment in March, April, and May of 2019 and 2020.
- b. The number, and percentage, of customers who made partial or no payment in March, April, and May of 2019 and 2020 and did not have an outstanding balance during the prior six months.

RESPONSE:

System constraints have prevented us from retrieving the granular level of data requested – however, included are charts outlining received payments by rate class for each company.

The month of December showed significantly less payment count and dollar amount for both EnergyNorth Natural Gas and Granite State Electric. ENNG received more than 3,500 less payments than the same period in 2019, equating to more than \$500,000 less received. GSE received more than 1,300 less payments, totaling more than \$24,000 less in payments received.

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Payment Count and Dollars Summary March and April 2020

ENNG Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	73,654	75,870	(2,216)
Payment \$	11,691,688	13,995,502	(2,303,814)
ENNG Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	12,037	12,245	(208)
Payment \$	10,047,413	12,056,985	(2,009,572)
ENNG Total			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	85,691	88,115	(2,424)
Payment \$	21,739,101	26,052,487	(4,313,386)

ENNG Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	74,689	76,134	(1,445)
Payment \$	9,571,602	12,273,165	(2,701,563)
ENNG Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,159	13,147	(1,988)
Payment \$	6,831,911	10,764,618	(3,932,707)
ENNG Total			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	85,848	89,281	(3,433)
Payment \$	16,403,513	23,037,783	(6,634,270)

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary March through April**

<u>March</u>		<u>April</u>	
ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-3%	Payment #	-2%
Payment \$	-16%	Payment \$	-22%
ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-2%	Payment #	-15%
Payment \$	-17%	Payment \$	-37%

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Count and Dollar Summary May 2020 through July 2020**

ENNG Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	67,654	75,405	(7,751)
Payment \$	6,880,472	9,096,136	(2,215,664)
ENNG Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,445	12,230	(785)
Payment \$	5,388,848	7,492,440	(2,103,592)
ENNG Total			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	79,099	87,635	(8,536)
Payment \$	12,269,320	16,588,576	(4,319,256)

ENNG Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	77,115	62,458	14,657
Payment \$	5,563,926	5,665,249	(101,323)
ENNG Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	13,059	10,125	2,934
Payment \$	4,159,038	3,918,362	240,676
ENNG Total			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	90,174	72,583	17,591
Payment \$	9,722,964	9,583,611	139,353

ENNG Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	68,780	72,444	(3,664)
Payment \$	3,658,090	4,913,587	(1,255,497)
ENNG Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	10,948	12,671	(1,723)
Payment \$	2,411,566	3,200,861	(789,295)
ENNG Total			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	79,728	85,115	(5,387)
Payment \$	6,069,656	8,114,448	(2,044,792)

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary May through July**

<u>May</u>		<u>June</u>		<u>July</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-10%	Payment #	23%	Payment #	-5%
Payment \$	-24%	Payment \$	-2%	Payment \$	-26%
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-6%	Payment #	29%	Payment #	-14%
Payment \$	-28%	Payment \$	6%	Payment \$	-25%

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Count and Dollar Summary August 2020 through October 2020**

ENNG Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	65,309	64,925	384
Payment \$	3,155,159	4,008,429	(853,269)
ENNG Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,800	10,928	872
Payment \$	2,223,395	2,376,962	(153,567)
ENNG Total			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	77,109	75,853	1,256
Payment \$	5,378,554	6,385,391	(1,006,836)

ENNG Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	65,260	61,612	3,648
Payment \$	3,011,543	3,665,797	(654,254)
ENNG Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,417	10,589	828
Payment \$	2,132,863	2,476,098	(343,235)
ENNG Total			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	76,677	72,201	4,476
Payment \$	5,144,406	6,141,895	(997,489)

ENNG Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	66,056	73,534	(7,478)
Payment \$	3,306,702	4,265,907	(959,205)
ENNG Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	11,790	13,090	(1,300)
Payment \$	2,385,217	2,677,494	(292,277)
ENNG Total			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	77,846	86,624	(8,778)
Payment \$	5,691,919	6,943,401	(1,251,483)

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary August 2020 through October 2020**

<u>August</u>		<u>September</u>		<u>October</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	1%	Payment #	6%	Payment #	-10%
Payment \$	-21%	Payment \$	-18%	Payment \$	-22%
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	8%	Payment #	8%	Payment #	-10%
Payment \$	-6%	Payment \$	-14%	Payment \$	-11%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Payment Count and Dollar Summary November 2020 through December 2020

ENNG Residential			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	60,720	62,322	(1,602)
Payment \$	4,010,011	4,120,703	(110,692)
ENNG Commerical			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	10,828	10,345	483
Payment \$	2,859,878	3,056,473	(196,595)
ENNG Total			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	71,548	72,667	(1,119)
Payment \$	6,869,889	7,177,176	(307,287)

ENNG Residential			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	67,097	69,226	(2,129)
Payment \$	6,746,037	6,794,346	(48,309)
ENNG Commerical			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	10,652	12,075	(1,423)
Payment \$	5,039,121	5,501,828	(462,707)
ENNG Total			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	77,749	81,301	(3,552)
Payment \$	11,785,158	12,296,174	(511,016)

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary November 2020 through December 2020**

<u>November</u>		<u>December</u>	
ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-3%	Payment #	-3%
Payment \$	-3%	Payment \$	-1%
ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	5%	Payment #	-12%
Payment \$	-6%	Payment \$	-8%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
Payment Count and Dollar Summary March 2020 through April 2020

GSE Residential			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	35,622	34,539	1,083
Payment \$	4,684,369	5,010,953	(326,584)
GSE Commerical			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	7,248	6,841	407
Payment \$	4,532,489	5,127,401	(594,912)
GSE Industrial			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	198	187	11
Payment \$	845,004	964,006	(119,002)
GSE Total			
	3/31/2020	3/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	43,068	41,567	1,501
Payment \$	10,061,862	11,102,360	(1,040,498)

GSE Residential			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	33,734	35,336	(1,602)
Payment \$	4,341,296	4,879,918	(538,622)
GSE Commerical			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,608	7,270	(662)
Payment \$	3,852,903	5,137,631	(1,284,728)
GSE Industrial			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	193	200	(7)
Payment \$	1,014,243	988,018	26,225
GSE Total			
	4/30/2020	4/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	40,535	42,806	(2,271)
Payment \$	9,208,442	11,005,567	(1,797,125)

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary March through April**

<u>March</u>		<u>April</u>	
ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	3%	Payment #	-5%
Payment \$	-7%	Payment \$	-11%
ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #	-9%
Payment \$	-12%	Payment \$	-25%
ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #	-4%
Payment \$	-12%	Payment \$	3%

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary May 2020 through July 2020**

GSE Residential			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	32,580	33,785	(1,205)
Payment \$	4,066,875	4,197,831	(130,956)
GSE Commerical			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,387	6,606	(219)
Payment \$	3,547,897	4,187,312	(639,415)
GSE Industrial			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	185	189	(4)
Payment \$	1,064,723	1,173,885	(109,162)
GSE Total			
	5/31/2020	5/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	39,152	40,580	(1,428)
Payment \$	8,679,495	9,559,028	(879,533)

GSE Residential			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	35,782	32,082	3,700
Payment \$	4,085,184	3,714,374	370,810
GSE Commerical			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	7,154	6,927	227
Payment \$	3,399,578	3,876,021	(476,443)
GSE Industrial			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	201	171	30
Payment \$	861,784	978,960	(117,176)
GSE Total			
	6/30/2020	6/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	43,137	39,180	3,957
Payment \$	8,346,546	8,569,355	(222,809)

GSE Residential			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	32,885	36,423	(3,538)
Payment \$	4,355,438	4,209,379	146,059
GSE Commerical			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,786	7,171	(385)
Payment \$	3,772,285	4,177,703	(405,418)
GSE Industrial			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	177	186	(9)
Payment \$	826,400	946,372	(119,972)
GSE Total			
	7/31/2020	7/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	39,848	43,780	(3,932)
Payment \$	8,954,123	9,333,454	(379,331)

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary May through July**

<u>May</u>		<u>June</u>		<u>July</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-4%	Payment #	12%	Payment #	-10%
Payment \$	-3%	Payment \$	10%	Payment \$	-5%
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-3%	Payment #	3%	Payment #	-5%
Payment \$	-15%	Payment \$	-12%	Payment \$	-10%
ENNG Industrial		ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-2%	Payment #	18%	Payment #	-5%
Payment \$	-9%	Payment \$	-12%	Payment \$	-13%

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary August 2020 through October 2020**

GSE Residential			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	35,092	33,179	1,913
Payment \$	5,542,289	4,801,304	740,985
GSE Commerical			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	7,114	6,695	419
Payment \$	4,577,796	4,427,670	150,126
GSE Industrial			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	206	188	18
Payment \$	1,124,138	1,004,539	119,599
GSE Total			
	8/31/2020	8/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	42,412	40,062	2,350
Payment \$	11,244,223	10,233,513	1,010,710

GSE Residential			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	33,296	33,757	(461)
Payment \$	5,352,906	5,120,097	232,809
GSE Commerical			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,875	6,434	441
Payment \$	4,285,921	4,242,190	43,731
GSE Industrial			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	179	192	(13)
Payment \$	1,074,272	1,105,797	(31,525)
GSE Total			
	9/30/2020	9/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	40,350	40,383	(33)
Payment \$	10,713,099	10,468,084	245,015

GSE Residential			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	33,934	36,426	(2,492)
Payment \$	4,562,191	4,468,224	93,967
GSE Commerical			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,971	7,474	(503)
Payment \$	4,028,827	4,611,855	(583,028)
GSE Industrial			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	187	221	(34)
Payment \$	868,044	1,164,853	(296,809)
GSE Total			
	10/31/2020	10/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	41,092	44,121	(3,029)
Payment \$	9,459,062	10,244,932	(785,870)

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary August 2020 through October 2020**

<u>August</u>		<u>September</u>		<u>October</u>	
ENNG Residential		ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #	-1%	Payment #	-7%
Payment \$	15%	Payment \$	5%	Payment \$	-7%
ENNG Commerical		ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	6%	Payment #	7%	Payment #	-7%
Payment \$	3%	Payment \$	1%	Payment \$	-13%
ENNG Industrial		ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	10%	Payment #	-7%	Payment #	-15%
Payment \$	12%	Payment \$	-3%	Payment \$	-25%

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary November 2020 through December 2020**

GSE Residential			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	32,231	32,239	(8)
Payment \$	3,888,238	3,535,174	353,064
GSE Commerical			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,513	6,340	173
Payment \$	3,826,513	3,122,033	704,480
GSE Industrial			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	178	166	12
Payment \$	875,606	867,360	8,246
GSE Total			
	11/30/2020	11/30/2019	Change over Prior Year Increase / (Decrease)
Payment #	38,922	38,745	177
Payment \$	8,590,357	7,524,566	1,065,791

GSE Residential			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	33,772	34,629	(857)
Payment \$	4,234,558	3,970,206	264,352
GSE Commerical			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	6,589	7,077	(488)
Payment \$	3,978,593	4,131,131	(152,539)
GSE Industrial			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	173	187	(14)
Payment \$	952,572	1,089,226	(136,654)
GSE Total			
	12/31/2020	12/31/2019	Change over Prior Year Increase / (Decrease)
Payment #	40,534	41,893	(1,359)
Payment \$	9,165,723	9,190,564	(24,841)

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary November 2020 through December 2020**

<u>November</u>		<u>December</u>	
ENNG Residential		ENNG Residential	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	0%	Payment #	-2%
Payment \$	10%	Payment \$	7%
ENNG Commerical		ENNG Commerical	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	3%	Payment #	-7%
Payment \$	23%	Payment \$	-4%
ENNG Industrial		ENNG Industrial	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	7%	Payment #	-7%
Payment \$	1%	Payment \$	-13%

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 3

Date of Response: January 30, 2021

REQUEST:

Describe any programs or initiatives undertaken to assist customers specifically as a result of the COVID-19 pandemic, the State of Emergency, Emergency Order #3, and the related stay-at-home restrictions.

RESPONSE:

There have been no changes since last month's reporting. Liberty continues to take part in the following steps and initiatives to assist our customers affected by the pandemic. Liberty is also following the agreement resulting from hearings and technical sessions surrounding this docket.

- Restrictions surrounding field visits, PPE
- Outbound calls
 - Continue to identify potential customers affected by COVID
 - Geared specifically to setting up payment arrangements and ensuring customers were aware of potential assistance
- Adjusted payment plans
 - Commercial arrangements (12 months)
 - Extensions to typically offered payment arrangements for Residential and Low Income customers (12 and 24 months respectively)
 - Potential for \$0 down payments
- Multiple avenues of Customer Outreach
 - Social Media posts
 - Website updates
 - Signage and up front messages advising customers of Walk In Center closures.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 4

Date of Response: January 30, 2021

REQUEST:

Provide a detailed description of customer outreach undertaken to date.

RESPONSE:

During the pandemic, Liberty Utilities has continued to perform outreach to past due customers to ensure they remain aware of their account's balance and status. This includes outbound IVR calls, past due notices, and manual outbound outreach performed by our Collection Specialists. There is currently no threat of disconnection for our low income residential customers. Commercial collection activity has resumed as of 9/15/2020, and regular residential collection activity resumed as of 10/13/2020. The goal of all outreach is to set customers up on payment plans and ensure they are aware of any potential assistance programs who could help them with their bill.

Special attention has been made when speaking with our customers surrounding the additional state housing assistance that is available through the end of this year. While focused on housing specifically, utility bills are included in any potential grants customers may receive.

Liberty Utilities' customer outreach through the month of December includes:

- Additional outbound calls from Customer Service Representatives with goal of setting up payment plans and ensure they are aware of potential assistance available.
- Social Media posts on Facebook advising customers that they can call our contact center at any time to discuss payment plan options, assistance, etc. Posts include information for customers on any updates or savings tips.
- Limited reopening of Concord Walk-in Center for customer payment drop off, account discussions. Remainder of NH Walk-In Centers remain closed with signage and up front IVR messages indicating closure.
- Updates to COVID-19 Update page on website, alert on homepage directing customers to this page.
- Liberty Utilities worked with the other NH utilities, NHLA, PUC and other assistance agencies and presented a planned Customer Webinar in November, allowing customers to

attend a presentation of payment assistance options in real time, ask questions and engage with the NH utilities.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 5

Date of Response: January 30, 2021

REQUEST:

Describe the Utility's review and evaluation of best practices and successful initiatives undertaken in other states.

RESPONSE:

Liberty Utilities has continued to work closely, both within and outside of the organization, to assess the evolving situation and ensure that we are providing as consistent as possible management of accounts across the country and across the state. Recurring check in meetings with the other 3 large NH utilities have occurred since March. Liberty has been attending meetings with larger groups specifically surrounding this docket, as well as recurring meetings with Liberty counterparts across the country. Liberty Utilities has also been participating in weekly NGA calls with other utility companies, and has been involved with multiple meetings specifically regarding this docket and the discussions surrounding resumption of collections processing here in New Hampshire. Communication has remained paramount during the resumption of disconnections to ensure that we remain aligned with the other NH utilities in our approach and ensure that all guidelines outlines in the agreement for resumption of collections are honored.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 6

Date of Response: January 30, 2021

REQUEST:

Describe whether the Utility has updated its sales forecasts in light of the pandemic and its effects on the economy.

RESPONSE:

There are no changes from the previous month's report. The company continues monitoring actual sales each month as mitigation and reopening efforts related to COVID-19 continue to evolve.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 7

Date of Response: January 30, 2021

REQUEST:

Describe any operational changes the Utility is making or planning to make in response to the effects of the pandemic, including changes in budgets or personnel.

RESPONSE:

Gas Operations: No Changes from November's Report

Electric Operations: No Changes from November's Report

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 8

Date of Response: January 30, 2021

REQUEST:

Describe any changes to capital projects and related planning budgets the Utility has made or is planning to make in response to the effects of the pandemic.

RESPONSE:

Gas Operations: No changes from November's Report

Electric Operations: No changes from November's Report

Docket No. IR 20-089

Liberty Utilities (EnergyNorth Natural Gas) Corp. and
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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 9

Date of Response: January 30, 2021

REQUEST:

Describe any supply chain disruptions the Utility is experiencing or expects may occur and the effects of such supply chain disruptions.

RESPONSE:

Liberty's Supply Chain is not currently experiencing any disruptions, extended lead times, or service shortages. A recurring meeting was held with the procurement staff in mid-January 2021 to verify the current materials situation. Liberty's utility operations in both the gas and electric businesses have adequate materials availability and are sustaining any maintenance and construction with routine replenishment.

In-stock COVID related supplies are substantial and adequate in the current state. Our joint crisis team continues to discuss and assess the future supply needs as they align with a phased approach to reintegration of our work locations.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 10

Date of Response: January 30, 2021

REQUEST:

Describe whether the Utility and/or its parent company has adequate access to capital or has been negatively affected in accessing the capital markets or has been downgraded by any credit rating services.

RESPONSE:

December report response: Nothing further updates to add at this time.

November report response: Nothing further updates to add at this time.

October report response: Nothing further updates to add at this time.

September report response: In addition to the July report response shown below, Liberty Utilities successfully placed a \$600 million 10-year senior unsecured notes issuance which closed on September 23, 2020.

July report response: Regarding the current situation, the Utility (meaning Liberty Utilities (Granite State Electric Company) Corp. and/or Liberty Utilities (Energy North Natural Gas Company) Corp.) and/or its parent company do have adequate access to capital in the form of bank credit facilities. On July 17, 2020, the Utility's ultimate parent, Algonquin Power & Utilities Corp. closed on its equity offering of additional common shares which raised total proceeds of CAD 983 million before fees and commissions (USD equivalent is approximately \$724 million). Neither the Utility nor its parent company have suffered any credit rating agency downgrade as a result of COVID-19.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. and
Liberty Utilities (Granite State Electric) Corp.

Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: December 2020
Request No. 11

Date of Response: January 30, 2021

REQUEST:

Describe incremental costs associated with the COVID-19 pandemic since the State of Emergency order, how the cost is calculated, cost to date, accounting treatment, impact on earnings, and proposed or planned rate treatment.

RESPONSE:

The incremental costs are tracked by establishing work orders by departments to which all COVID-19 related expenses are charged. These work orders are mapped to the Miscellaneous General Expense Account (FERC 930.2). The use of work orders allows the Company to track these incremental costs by the categories described below:

- Labor consists of labor cost for field employees who cannot work from home, are not ill but have been exposed to the virus and have been asked to self-quarantine.
- Non-labor expenses principally relate to personal protective equipment, cleaning agents (sanitizers and towel wipes), and fees.
- Waived fees represent waived customer late fees. These fees, although they are not an expense, represent a cost of the pandemic because they represent revenue that the Company would ordinarily receive from fees that have been approved by the Commission. By not being allowed to charge those fees, the loss of revenue has the same impact to the Company's financials as the incurrence of an expense. Late fees are calculated within the billing system but not applied to customer accounts. The Company is tracking waived fees in Excel.

Cost to date (Amount is based on Actual costs Incurred)

<i>NH COVID-19 Expense YTD December 2020</i>			
	EnergyNorth	GSE	Total
Labor	218,448	111,817	330,265
Non-Labor	275,262	103,317	378,579
Waived Fees	410,208	69,301	479,509
Total	903,918	284,435	1,188,353

Accounting treatment, impact on earnings, and proposed or planned rate treatment.

Earnings impact (pre-tax) is equal to the amounts charged to expenses for the incremental COVID-19 costs and the amount of waived late fees that have not been recorded on the books. This impact amounts to \$1,012,888 for March through December 2020. The Company proposes that the Commission establish a regulatory asset in which these incremental costs can be deferred with future rate recovery of the costs to be determined at a later date. Taking into consideration things like quarterly and annual financial reporting, establishing a regulatory asset in the near future would allow for more clarity as to the financial impacts associated with the pandemic and would eliminate the effects of any inconsistent patterns in costs and revenue impacts that may be experienced as the pandemic continues over time.