

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: January 2021
Request No. 1

Date of Response: February 26, 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 January 2021 and 2020 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 January 2021

ENNG Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	75,494	74,025	1,469
A/R Balance	12,433,279	13,356,152	(922,872)
Current	8,465,851	10,083,162	(1,617,310)
1 - 30 Days	1,399,239	1,661,841	(262,602)
31 - 60 Days	609,637	546,295	63,342
61 - 90 Days	310,564	185,615	124,949
91 - 120	176,913	201,167	(24,254)
121 - 150	176,723	131,247	45,476
151+	2,928,472	1,637,833	1,290,639
Unapplied	(1,634,119)	(1,091,008)	(543,111)
ENNG Commerical			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	11,127	10,981	146
A/R Balance	8,464,459	8,964,390	(499,931)
Current	7,535,591	8,227,523	(691,931)
1 - 30 Days	709,057	714,830	(5,773)
31 - 60 Days	311,928	128,876	183,052
61 - 90 Days	57,240	9,355	47,885
91 - 120	24,651	25,582	(932)
121 - 150	39,430	3,847	35,583
151+	121,807	166,100	(44,293)
Unapplied	(335,244)	(311,722)	(23,521)
ENNG Total AR			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	86,621	85,006	1,615
A/R Balance	20,897,739	22,320,542	(1,422,803)
Current	16,001,443	18,310,684	(2,309,242)
1 - 30 Days	2,108,296	2,376,671	(268,375)
31 - 60 Days	921,565	675,171	246,394
61 - 90 Days	367,804	194,970	172,834
91 - 120	201,564	226,749	(25,185)
121 - 150	216,153	135,093	81,059
151+	3,050,279	1,803,933	1,246,346
Unapplied	(1,969,363)	(1,402,730)	(566,633)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Aging Percent Summary January 2021

ENNG Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current %	68.1%	75.5%	-7.4%
1 - 30 Days %	11.3%	12.4%	-1.2%
31 - 60 Days %	4.9%	4.1%	0.8%
61 - 90 Days %	2.5%	1.4%	1.1%
91 - 120 %	1.4%	1.5%	-0.1%
121 - 150 %	1.4%	1.0%	0.4%
151+ %	23.6%	12.3%	11.3%
Unapplied %	-13.1%	-8.2%	-5.0%
ENNG Commercial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	89.0%	91.8%	-2.8%
1 - 30 Days	8.4%	8.0%	0.4%
31 - 60 Days	3.7%	1.4%	2.2%
61 - 90 Days	0.7%	0.1%	0.6%
91 - 120	0.3%	0.3%	0.0%
121 - 150	0.5%	0.0%	0.4%
151+	1.4%	1.9%	-0.4%
Unapplied	-4.0%	-3.5%	-0.5%
ENNG Total AR			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	76.6%	82.0%	-5.5%
1 - 30 Days	10.1%	10.6%	-0.6%
31 - 60 Days	4.4%	3.0%	1.4%
61 - 90 Days	1.8%	0.9%	0.9%
91 - 120	1.0%	1.0%	-0.1%
121 - 150	1.0%	0.6%	0.4%
151+	14.6%	8.1%	6.5%
Unapplied	-9.4%	-6.3%	-3.1%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Dollars Summary January 2021

GSE Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	35,504	33,942	1,562
A/R Balance	6,566,118	5,792,096	774,022
Current	4,419,163	4,157,425	261,738
1 - 30 Days	647,305	655,369	(8,064)
31 - 60 Days	243,595	210,650	32,945
61 - 90 Days	180,083	116,547	63,536
91 - 120	154,569	99,086	55,482
121 - 150	177,554	81,672	95,882
151+	1,081,363	724,685	356,678
Unapplied	(337,514)	(253,339)	(84,174)
GSE Commercial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	7,022	6,812	210
Balance	4,547,406	4,687,929	(140,524)
Current	3,809,950	4,053,178	(243,228)
1 - 30 Days	577,625	621,582	(43,957)
31 - 60 Days	166,634	58,891	107,743
61 - 90 Days	55,065	23,639	31,426
91 - 120	29,027	25,236	3,791
121 - 150	20,719	10,450	10,269
151+	73,670	27,114	46,555
Unapplied	(185,283)	(132,161)	(53,123)
GSE Industrial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	171	173	(2)
A/R Balance	850,401	1,017,464	(167,063)
Current	775,663	956,895	(181,232)
1 - 30 Days	46,314	61,132	(14,818)
31 - 60 Days	23,926	789	23,137
61 - 90 Days	9,752	410	9,342
91 - 120	131	86	45
121 - 150	92	-	92
151+	-	-	-
Unapplied	(5,479)	(1,848)	(3,631)
GSE Total AR			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	42,697	40,927	1,770
A/R Balance	11,963,924	11,497,489	466,435
Current	9,004,776	9,167,499	(162,722)
1 - 30 Days	1,271,245	1,338,083	(66,839)
31 - 60 Days	434,155	270,330	163,825
61 - 90 Days	244,899	140,595	104,304
91 - 120	183,727	124,409	59,319
121 - 150	198,365	92,122	106,243
151+	1,155,032	751,799	403,233
Unapplied	(528,275)	(387,348)	(140,928)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities

Aging Percent Summary January 2021

GSE Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	67.3%	71.8%	-4.5%
1 - 30 Days	9.9%	11.3%	-1.5%
31 - 60 Days	3.7%	3.6%	0.1%
61 - 90 Days	2.7%	2.0%	0.7%
91 - 120	2.4%	1.7%	0.6%
121 - 150	2.7%	1.4%	1.3%
151+	16.5%	12.5%	4.0%
Unapplied	-5.1%	-4.4%	-0.8%
GSE Commercial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	83.8%	86.5%	-2.7%
1 - 30 Days	12.7%	13.3%	-0.6%
31 - 60 Days	3.7%	1.3%	2.4%
61 - 90 Days	1.2%	0.5%	0.7%
91 - 120	0.6%	0.5%	0.1%
121 - 150	0.5%	0.2%	0.2%
151+	1.6%	0.6%	1.0%
Unapplied	-4.1%	-2.8%	-1.3%
GSE Industrial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	91.2%	94.0%	-2.8%
1 - 30 Days	5.4%	6.0%	-0.6%
31 - 60 Days	2.8%	0.1%	2.7%
61 - 90 Days	1.1%	0.0%	1.1%
91 - 120	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%
Unapplied	-0.6%	-0.2%	-0.5%
GSE Total AR			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	75.3%	79.7%	-4.5%
1 - 30 Days	10.6%	11.6%	-1.0%
31 - 60 Days	3.6%	2.4%	1.3%
61 - 90 Days	2.0%	1.2%	0.8%
91 - 120	1.5%	1.1%	0.5%
121 - 150	1.7%	0.8%	0.9%
151+	9.7%	6.5%	3.1%
Unapplied	-4.4%	-3.4%	-1.0%

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: January 2021
Request No. 2

Date of Response: February 26, 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 January shows a very slight improvement with the dollar amount received for Granite State Electric customers, although the total number of payments received is still lower than the same period last year. For Energy North Gas customers, payment amount and numbers are still lower than last year.

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 (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Count and Dollar Summary January 2021 through March 2021**

ENNG Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	66,591	70,931	(4,340)
Payment \$	9,389,741	10,218,799	(829,058)
ENNG Commerical			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	11,399	11,714	(315)
Payment \$	7,893,059	9,145,401	(1,252,342)
ENNG Total			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	77,990	82,645	(4,655)
Payment \$	17,282,800	19,364,200	(2,081,400)

ENNG Residential			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Commerical			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Total			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

ENNG Residential			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Commerical			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Total			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

**Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Percent Change Summary January 2021 through March 2021**

<u>January</u>		<u>February</u>		<u>March</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 #		Payment #	
Payment \$	-8%	Payment \$		Payment \$	
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 #		Payment #	
Payment \$	-14%	Payment \$		Payment \$	

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%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary January 2021 through March 2021

GSE Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	33,305	33,864	(559)
Payment \$	4,846,905	4,687,474	159,431
GSE Commerical			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	6,351	6,763	(412)
Payment \$	4,076,792	4,270,243	(193,451)
GSE Industrial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	191	187	4
Payment \$	1,013,889	781,578	232,311
GSE Total			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	39,847	40,814	(967)
Payment \$	9,937,585	9,739,295	198,290

GSE Residential			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Commerical			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Industrial			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Total			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

GSE Residential			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Commerical			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Industrial			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Total			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Percent Change Summary January 2021 through March 2021**

<u>January</u>	<u>February</u>	<u>March</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 # -2%	Payment #	Payment #
Payment \$ 3%	Payment \$	Payment \$
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 #	Payment #
Payment \$ -5%	Payment \$	Payment \$
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 #	Payment #
Payment \$ 30%	Payment \$	Payment \$

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: January 2021
Request No. 3

Date of Response: February 26, 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.

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: January 2021
Request No. 4

Date of Response: February 26, 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 additional assistance available specifically due to the pandemic, as they become available and the company becomes aware of them.

Liberty Utilities' customer outreach through the month of January 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.

COVID -19 Customer Communications	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan-21	
Customer Emails	2	2	1	1								Established regular emails with customers to keep them informed of changes due to COVID-19 (e.g. Collections suspended, late fees suspended, Walk in centers closing, Safety precautions) Created a COVID-19 Update page on our website. We have an alert on our homepage that directs visitors to the page
Updates on Website	5	2	1	1	1			2	1	1	1	We post updates and savings tips for customers on Facebook and Twitter
Social Media Updates (24)	7	5	5	2	1	1		3	3			In March we ran a Public Service Announcement on WGIR-FM that covers most of the state. Created signage for our our walk-in centers with information on alternative payment/ways to reach us
Radio Public Service Announcements			1									
Walk-in Center Closed Posters	1	1	1	1	1	1	1	1	1	1	1	We informed first responders of our commitment to continue to respond to emergencies throughout the crisis
Email to First Responders	1											
Email to City/Town Officials	1											We informed City/Town officials of our change in operating procedues and response to COVID-19 to keep the public and our employees safe
Press Release		1										We created a press release announcing our support for community organizations and reinforcing our message regarding suspension of disconnects and late fees
Call Script (outbound) for payment Arrangements		1										Created outbound call script for our CSRs to use in order to encourage customers who may be having difficulty paying bills, to get on a payment arrangement
Call Script (inbound) explaining city/town inspections suspended	1											Many cities and towns stopped doing inspections for construction projects. We developed scripts to aide our CSRs in explaining the situation
Email to police and traffic detial contractors regarding social distancing		1										Some flag detial personnel were getting too close to our crews that were working in public areas. We needed to address the issue and reinforce our desire to maintain a 6ft separation between crew members and flag personnel
IVR upfront message - Walk-in Centers Closed	1	1	1	1	1	1	1	1	1	1	1	Scripted an upfront message for our IVR system to inform customers that our walk-in centers are closed until further notice.

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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: January 2021
Request No. 5

Date of Response: February 26, 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: January 2021
Request No. 6

Date of Response: February 26, 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: January 2021
Request No. 7

Date of Response: February 26, 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 December's Report

Electric Operations: No Changes from December's Report

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: January 2021
Request No. 8

Date of Response: February 26, 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 December's Report

Electric Operations: No changes from December'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: January 2021
Request No. 9

Date of Response: February 26, 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 experiencing limited disruptions in material orders and no reported service shortages. A select few manufacturing suppliers of electric and gas materials are reporting uncommon production delays they claim are COVID related. In those cases where deliveries are impacted, we have found and received approval for alternate manufacturer's part numbers or using backup stock. 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
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: January 2021
Request No. 10

Date of Response: February 26, 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:

January 2021 report response: No further update to add at this time.

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: January 2021
Request No. 11

Date of Response: February 26, 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>Total NH COVID-19 Expense as at January 2021</i>			
	EnergyNorth	GSE	Total
Labor	261,493	126,766	388,259
Non-Labor	295,908	112,207	408,115
Waived Fees	424,781	69,804	494,585
Total	982,182	308,777	1,290,959

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 2020 through January 2021. 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.