

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: February 2021  
Request No. 1

Date of Response: March 30, 2021

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**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 through February 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 through February 2021**

ENNG Residential				ENNG Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	75,494	74,025	1,469	Customer Count	78,618	76,179	2,439
A/R Balance	12,433,279	13,356,152	(922,872)	A/R Balance	14,904,511	14,542,409	362,103
Current	8,465,851	10,083,162	(1,617,310)	Current	9,607,017	9,743,453	(136,436)
1 - 30 Days	1,399,239	1,661,841	(262,602)	1 - 30 Days	2,196,378	2,735,184	(538,805)
31 - 60 Days	609,637	546,295	63,342	31 - 60 Days	906,643	877,939	28,704
61 - 90 Days	310,564	185,615	124,949	61 - 90 Days	427,618	371,536	56,083
91 - 120	176,913	201,167	(24,254)	91 - 120	171,582	158,004	13,578
121 - 150	176,723	131,247	45,476	121 - 150	188,533	160,583	27,950
151+	2,928,472	1,637,833	1,290,639	151+	2,786,487	1,567,975	1,218,513
Unapplied	(1,634,119)	(1,091,008)	(543,111)	Unapplied	(1,379,747)	(1,072,264)	(307,484)
ENNG Commercial				ENNG Commercial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	11,127	10,981	146	Customer Count	11,491	10,979	512
A/R Balance	8,464,459	8,964,390	(499,931)	A/R Balance	8,963,396	8,258,685	704,711
Current	7,535,591	8,227,523	(691,931)	Current	7,776,541	7,198,646	577,895
1 - 30 Days	709,057	714,830	(5,773)	1 - 30 Days	1,020,555	888,717	131,838
31 - 60 Days	311,928	128,876	183,052	31 - 60 Days	232,093	227,214	4,878
61 - 90 Days	57,240	9,355	47,885	61 - 90 Days	67,938	77,574	(9,636)
91 - 120	24,651	25,582	(932)	91 - 120	27,522	9,271	18,251
121 - 150	39,430	3,847	35,583	121 - 150	20,865	7,980	12,884
151+	121,807	166,100	(44,293)	151+	115,216	166,818	(51,602)
Unapplied	(335,244)	(311,722)	(23,521)	Unapplied	(297,334)	(317,536)	20,203
ENNG Total AR				ENNG Total AR			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	86,621	85,006	1,615	Customer Count	90,109	87,158	2,951
A/R Balance	20,897,739	22,320,542	(1,422,803)	A/R Balance	23,867,907	22,801,094	1,066,814
Current	16,001,443	18,310,684	(2,309,242)	Current	17,383,558	16,942,099	441,459
1 - 30 Days	2,108,296	2,376,671	(268,375)	1 - 30 Days	3,216,933	3,623,900	(406,967)
31 - 60 Days	921,565	675,171	246,394	31 - 60 Days	1,138,736	1,105,154	33,582
61 - 90 Days	367,804	194,970	172,834	61 - 90 Days	495,557	449,110	46,447
91 - 120	201,564	226,749	(25,185)	91 - 120	199,105	167,275	31,830
121 - 150	216,153	135,093	81,059	121 - 150	209,397	168,563	40,834
151+	3,050,279	1,803,933	1,246,346	151+	2,901,703	1,734,793	1,166,910
Unapplied	(1,969,363)	(1,402,730)	(566,633)	Unapplied	(1,677,081)	(1,389,800)	(287,281)

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

ENNG Residential				ENNG Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current %	68.1%	75.5%	-7.4%	Current	64.5%	67.0%	-2.5%
1 - 30 Days %	11.3%	12.4%	-1.2%	1 - 30 Days	14.7%	18.8%	-4.1%
31 - 60 Days %	4.9%	4.1%	0.8%	31 - 60 Days	6.1%	6.0%	0.0%
61 - 90 Days %	2.5%	1.4%	1.1%	61 - 90 Days	2.9%	2.6%	0.3%
91 - 120 %	1.4%	1.5%	-0.1%	91 - 120	1.2%	1.1%	0.1%
121 - 150 %	1.4%	1.0%	0.4%	121 - 150	1.3%	1.1%	0.2%
151+ %	23.6%	12.3%	11.3%	151+	18.7%	10.8%	7.9%
Unapplied %	-13.1%	-8.2%	-5.0%	Unapplied	-9.3%	-7.4%	-1.9%
<b>ENNG Commercial</b>				<b>ENNG Commercial</b>			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	89.0%	91.8%	-2.8%	Current	86.8%	87.2%	-0.4%
1 - 30 Days	8.4%	8.0%	0.4%	1 - 30 Days	11.4%	10.8%	0.6%
31 - 60 Days	3.7%	1.4%	2.2%	31 - 60 Days	2.6%	2.8%	-0.2%
61 - 90 Days	0.7%	0.1%	0.6%	61 - 90 Days	0.8%	0.9%	-0.2%
91 - 120	0.3%	0.3%	0.0%	91 - 120	0.3%	0.1%	0.2%
121 - 150	0.5%	0.0%	0.4%	121 - 150	0.2%	0.1%	0.1%
151+	1.4%	1.9%	-0.4%	151+	1.3%	2.0%	-0.7%
Unapplied	-4.0%	-3.5%	-0.5%	Unapplied	-3.3%	-3.8%	0.5%
<b>ENNG Total AR</b>				<b>ENNG Total AR</b>			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	76.6%	82.0%	-5.5%	Current	72.8%	74.3%	-1.5%
1 - 30 Days	10.1%	10.6%	-0.6%	1 - 30 Days	13.5%	15.9%	-2.4%
31 - 60 Days	4.4%	3.0%	1.4%	31 - 60 Days	4.8%	4.8%	-0.1%
61 - 90 Days	1.8%	0.9%	0.9%	61 - 90 Days	2.1%	2.0%	0.1%
91 - 120	1.0%	1.0%	-0.1%	91 - 120	0.8%	0.7%	0.1%
121 - 150	1.0%	0.6%	0.4%	121 - 150	0.9%	0.7%	0.1%
151+	14.6%	8.1%	6.5%	151+	12.2%	7.6%	4.5%
Unapplied	-9.4%	-6.3%	-3.1%	Unapplied	-7.0%	-6.1%	-0.9%

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

GSE Residential			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	32,756	34,619	(1,863)
A/R Balance	5,836,667	5,705,890	130,778
Current	3,493,425	3,883,467	(390,041)
1 - 30 Days	806,809	788,095	18,714
31 - 60 Days	298,592	245,080	53,513
61 - 90 Days	173,382	140,315	33,067
91 - 120	133,175	83,576	49,598
121 - 150	147,624	71,220	76,404
151+	1,144,698	745,724	398,974
Unapplied	(361,038)	(251,587)	(109,451)
GSE Commercial			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	6,877	6,925	(48)
Balance	4,273,642	4,455,692	(182,050)
Current	3,410,964	3,958,578	(547,615)
1 - 30 Days	588,768	559,526	29,242
31 - 60 Days	282,000	92,472	189,528
61 - 90 Days	71,421	34,832	36,589
91 - 120	20,642	18,312	2,330
121 - 150	30,135	22,570	7,565
151+	68,988	22,839	46,148
Unapplied	(199,274)	(253,437)	54,163
GSE Industrial			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	166	171	(5)
A/R Balance	950,521	922,290	28,231
Current	702,516	850,284	(147,768)
1 - 30 Days	213,195	70,856	142,339
31 - 60 Days	23,332	1,250	22,082
61 - 90 Days	9,875	466	9,409
91 - 120	9,508	372	9,136
121 - 150	16	137	(121)
151+	-	-	-
Unapplied	(7,921)	(1,075)	(6,846)
GSE Total AR			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	39,799	41,715	(1,916)
A/R Balance	11,060,831	11,083,872	(23,041)
Current	7,606,905	8,692,329	(1,085,424)
1 - 30 Days	1,608,772	1,418,477	190,295
31 - 60 Days	603,924	338,802	265,122
61 - 90 Days	254,678	175,613	79,065
91 - 120	163,325	102,260	61,065
121 - 150	177,776	93,927	83,849
151+	1,213,686	768,564	445,122
Unapplied	(568,234)	(506,100)	(62,133)

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities  
 Aging Percent Summary January 2021 through February 2021

GSE Residential				GSE Residential			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	67.3%	71.8%	-4.5%	Current	59.9%	68.1%	-8.2%
1 - 30 Days	9.9%	11.3%	-1.5%	1 - 30 Days	13.8%	13.8%	0.0%
31 - 60 Days	3.7%	3.6%	0.1%	31 - 60 Days	5.1%	4.3%	0.8%
61 - 90 Days	2.7%	2.0%	0.7%	61 - 90 Days	3.0%	2.5%	0.5%
91 - 120	2.4%	1.7%	0.6%	91 - 120	2.3%	1.5%	0.8%
121 - 150	2.7%	1.4%	1.3%	121 - 150	2.5%	1.2%	1.3%
151+	16.5%	12.5%	4.0%	151+	19.6%	13.1%	6.5%
Unapplied	-5.1%	-4.4%	-0.8%	Unapplied	-6.2%	-4.4%	-1.8%
GSE Commercial				GSE Commercial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	83.8%	86.5%	-2.7%	Current	79.8%	88.8%	-9.0%
1 - 30 Days	12.7%	13.3%	-0.6%	1 - 30 Days	13.8%	12.6%	1.2%
31 - 60 Days	3.7%	1.3%	2.4%	31 - 60 Days	6.6%	2.1%	4.5%
61 - 90 Days	1.2%	0.5%	0.7%	61 - 90 Days	1.7%	0.8%	0.9%
91 - 120	0.6%	0.5%	0.1%	91 - 120	0.5%	0.4%	0.1%
121 - 150	0.5%	0.2%	0.2%	121 - 150	0.7%	0.5%	0.2%
151+	1.6%	0.6%	1.0%	151+	1.6%	0.5%	1.1%
Unapplied	-4.1%	-2.8%	-1.3%	Unapplied	-4.7%	-5.7%	1.0%
GSE Industrial				GSE Industrial			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	91.2%	94.0%	-2.8%	Current	73.9%	92.2%	-18.3%
1 - 30 Days	5.4%	6.0%	-0.6%	1 - 30 Days	22.4%	7.7%	14.7%
31 - 60 Days	2.8%	0.1%	2.7%	31 - 60 Days	2.5%	0.1%	2.3%
61 - 90 Days	1.1%	0.0%	1.1%	61 - 90 Days	1.0%	0.1%	1.0%
91 - 120	0.0%	0.0%	0.0%	91 - 120	1.0%	0.0%	1.0%
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	-0.6%	-0.2%	-0.5%	Unapplied	-0.8%	-0.1%	-0.7%
GSE Total AR				GSE Total AR			
	1/31/2021	1/31/2020	Change over Prior Year Increase / (Decrease)		2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%	A/R Balance	100.0%	100.0%	0.0%
Current	75.3%	79.7%	-4.5%	Current	68.8%	78.4%	-9.6%
1 - 30 Days	10.6%	11.6%	-1.0%	1 - 30 Days	14.5%	12.8%	1.7%
31 - 60 Days	3.6%	2.4%	1.3%	31 - 60 Days	5.5%	3.1%	2.4%
61 - 90 Days	2.0%	1.2%	0.8%	61 - 90 Days	2.3%	1.6%	0.7%
91 - 120	1.5%	1.1%	0.5%	91 - 120	1.5%	0.9%	0.6%
121 - 150	1.7%	0.8%	0.9%	121 - 150	1.6%	0.8%	0.8%
151+	9.7%	6.5%	3.1%	151+	11.0%	6.9%	4.0%
Unapplied	-4.4%	-3.4%	-1.0%	Unapplied	-5.1%	-4.6%	-0.6%

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: February 2021  
Request No. 2

Date of Response: March 30, 2021

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**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.

Payments received in February continue to be lower than 2020, but are also less than was received in January for Granite State Electric customers. There was slight improvement from January to February for Energy North customers, however the payment numbers and dollars continue to be significantly less than the same period last year.

**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 #	66,232	70,473	(4,241)
Payment \$	10,284,716	11,341,485	(1,056,769)
ENNG Commerical			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	11,237	11,900	(663)
Payment \$	9,434,508	10,555,583	(1,121,075)
ENNG Total			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	77,469	82,373	(4,904)
Payment \$	19,719,224	21,897,068	(2,177,844)

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>	
<b>ENNG Residential</b>		<b>ENNG Residential</b>		<b>ENNG Residential</b>	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-6%	Payment #	-6%	Payment #	
Payment \$	-8%	Payment \$	-9%	Payment \$	
<b>ENNG Commerical</b>		<b>ENNG Commerical</b>		<b>ENNG Commerical</b>	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-3%	Payment #	-6%	Payment #	
Payment \$	-14%	Payment \$	-11%	Payment \$	



**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 #	32,430	33,609	(1,179)
Payment \$	4,922,768	4,772,446	150,322
GSE Commerical			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	6,514	6,654	(140)
Payment \$	3,843,105	4,598,571	(755,465)
GSE Industrial			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	159	182	(23)
Payment \$	677,648	972,404	(294,756)
GSE Total			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Payment #	39,103	40,445	(1,342)
Payment \$	9,443,521	10,343,421	(899,900)

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>	
<b>ENNG Residential</b>		<b>ENNG Residential</b>		<b>ENNG Residential</b>	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-2%	Payment #	-4%	Payment #	
Payment \$	3%	Payment \$	3%	Payment \$	
<b>ENNG Commerical</b>		<b>ENNG Commerical</b>		<b>ENNG Commerical</b>	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	-6%	Payment #	-2%	Payment #	
Payment \$	-5%	Payment \$	-16%	Payment \$	
<b>ENNG Industrial</b>		<b>ENNG Industrial</b>		<b>ENNG Industrial</b>	
Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)		Change over Prior Year Increase / (Decrease)	
Payment #	2%	Payment #	-13%	Payment #	
Payment \$	30%	Payment \$	-30%	Payment \$	

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Request No. 3

Date of Response: March 30, 2021

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**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 has been little change 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, and is currently involved with additional discussions surrounding potentially amending the arrangement ahead of the beginning of collections for our Financial Hardship customers.

- 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
  - 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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Request No. 4

Date of Response: March 30, 2021

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**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 February 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.
- 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	Feb-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		2 We post updates and savings tips for customers on Facebook and Twitter 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	
Social Media Updates	7	5	5	2	1	1		3	3					
Radio Public Service Announcements			1											
Walk-in Center Closed Posters	1	1	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													We informed City/Town officials of our change in operating procedues and response to COVID-19 to keep the public and our employees safe
Email to City/Town Officials	1													We created a press release announcing our support for community organizations and reinforcing our message regarding suspension of disconnects and late fees
Press Release			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 (outbound) for payment Arrangements			1											Many cities and towns stopped doing inspections for construction projects. We developed scripts to aide our CSRs in explaining the situation
Call Script (inbound) explaining city/town inspections suspended	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
Email to police and traffic detial contractors regarding social distancing			1											
IVR upfront message - Walk-in Centers Closed	1	1	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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Date of Response: March 30, 2021

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**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 2020. 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 been involved with multiple meetings specifically regarding this docket and the discussions surrounding resumption of collections processing here in New Hampshire, including recent conversations surrounding potentially amending the agreement. 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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Request No. 6

Date of Response: March 30, 2021

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**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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Request No. 7

Date of Response: March 30, 2021

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**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 Novembers Report

Electric Operations: No Changes from November Report

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Report Month: February 2021  
Request No. 8

Date of Response: March 30, 2021

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**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 Novembers Report

Electric Operations: No changes from Novembers Report

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Request No. 9

Date of Response: March 30, 2021

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**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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Request No. 10

Date of Response: March 30, 2021

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**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:**

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

**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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Request No. 11

Date of Response: March 30, 2021

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**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. Additionally, labor consists of time lost due to vaccination efforts of employees, including receiving the vaccine and any vaccine-related side effects, as applicable.
- 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)**

<b><i>Total NH COVID-19 Expense as at February 2021</i></b>			
	<b>EnergyNorth</b>	<b>GSE</b>	<b>Total</b>
Labor	283,010	128,707	411,717
Non-Labor	320,028	118,681	438,709
Waived Fees	544,639	83,742	628,381
<b>Total</b>	<b>1,147,677</b>	<b>331,130</b>	<b>1,478,807</b>

**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 \$1,478,807 for March 2020 through February 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.