

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: April 2021
Request No. 1

Date of Response: May 28, 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 through April 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 March 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 Commercial			
	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)

ENNG Residential			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	78,618	76,179	2,439
A/R Balance	14,904,511	14,542,409	362,103
Current	9,607,017	9,743,453	(136,436)
1 - 30 Days	2,196,378	2,735,184	(538,805)
31 - 60 Days	906,643	877,939	28,704
61 - 90 Days	427,618	371,536	56,083
91 - 120	171,582	158,004	13,578
121 - 150	188,533	160,583	27,950
151+	2,786,487	1,567,975	1,218,513
Unapplied	(1,379,747)	(1,072,264)	(307,484)
ENNG Commercial			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	11,491	10,979	512
A/R Balance	8,963,396	8,258,685	704,711
Current	7,776,541	7,198,646	577,895
1 - 30 Days	1,020,555	888,717	131,838
31 - 60 Days	232,093	227,214	4,878
61 - 90 Days	67,938	77,574	(9,636)
91 - 120	27,522	9,271	18,251
121 - 150	20,865	7,980	12,884
151+	115,216	166,818	(51,602)
Unapplied	(297,334)	(317,536)	20,203
ENNG Total AR			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
Customer Count	90,109	87,158	2,951
A/R Balance	23,867,907	22,801,094	1,066,814
Current	17,383,558	16,942,099	441,459
1 - 30 Days	3,216,933	3,623,900	(406,967)
31 - 60 Days	1,138,736	1,105,154	33,582
61 - 90 Days	495,557	449,110	46,447
91 - 120	199,105	167,275	31,830
121 - 150	209,397	168,563	40,834
151+	2,901,703	1,734,793	1,166,910
Unapplied	(1,677,081)	(1,389,800)	(287,281)

ENNG Residential			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	73,865	73,025	840
A/R Balance	14,243,776	13,339,607	904,169
Current	8,415,593	7,831,615	583,977
1 - 30 Days	2,294,712	2,802,948	(508,236)
31 - 60 Days	1,164,735	1,274,257	(109,522)
61 - 90 Days	632,743	627,149	5,593
91 - 120	306,897	304,610	2,287
121 - 150	184,308	112,725	71,583
151+	2,610,580	1,526,549	1,084,031
Unapplied	(1,365,790)	(1,140,247)	(225,543)
ENNG Commercial			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	11,040	10,441	599
A/R Balance	8,198,139	6,545,056	1,653,082
Current	6,903,767	5,365,399	1,538,368
1 - 30 Days	967,442	829,829	137,613
31 - 60 Days	288,250	276,844	11,407
61 - 90 Days	132,215	156,630	(24,416)
91 - 120	52,180	40,982	11,198
121 - 150	28,086	3,071	25,015
151+	100,544	163,640	(63,095)
Unapplied	(274,346)	(291,340)	16,994
ENNG Total AR			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	84,905	83,466	1,439
A/R Balance	22,441,915	19,884,663	2,557,251
Current	15,319,360	13,197,015	2,122,345
1 - 30 Days	3,262,154	3,632,777	(370,624)
31 - 60 Days	1,452,985	1,551,101	(98,116)
61 - 90 Days	764,957	783,780	(18,823)
91 - 120	359,077	345,593	13,484
121 - 150	212,394	115,796	96,598
151+	2,711,124	1,690,188	1,020,935
Unapplied	(1,640,137)	(1,431,587)	(208,550)

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Aging Dollars Summary April 2021

ENNG Residential			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	75,525	72,391	3,134
A/R Balance	13,243,809	11,341,119	1,902,689
Current	6,733,365	5,632,931	1,100,433
1 - 30 Days	2,542,223	2,525,374	16,849
31 - 60 Days	1,396,690	1,341,268	55,422
61 - 90 Days	825,951	900,138	(74,187)
91 - 120	475,845	476,969	(1,124)
121 - 150	243,201	249,091	(5,889)
151+	2,474,399	1,479,484	994,915
Unapplied	(1,447,866)	(1,264,137)	(183,730)
ENNG Commercial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	10,899	10,512	387
A/R Balance	6,314,918	5,625,388	689,530
Current	5,189,635	4,044,451	1,145,185
1 - 30 Days	782,379	908,328	(125,949)
31 - 60 Days	301,235	428,986	(127,751)
61 - 90 Days	134,577	210,711	(76,135)
91 - 120	61,250	128,388	(67,138)
121 - 150	42,506	34,753	7,752
151+	96,468	161,999	(65,531)
Unapplied	(293,132)	(292,229)	(903)
ENNG Total AR			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	86,424	82,903	3,521
A/R Balance	19,558,727	16,966,507	2,592,219
Current	11,923,000	9,677,382	2,245,618
1 - 30 Days	3,324,603	3,433,702	(109,099)
31 - 60 Days	1,697,925	1,770,254	(72,329)
61 - 90 Days	960,528	1,110,850	(150,322)
91 - 120	537,095	605,357	(68,262)
121 - 150	285,707	283,844	1,863
151+	2,570,867	1,641,483	929,384
Unapplied	(1,740,999)	(1,556,365)	(184,633)

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

ENNG Residential			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	64.5%	67.0%	-2.5%
1 - 30 Days	14.7%	18.8%	-4.1%
31 - 60 Days	6.1%	6.0%	0.0%
61 - 90 Days	2.9%	2.6%	0.3%
91 - 120	1.2%	1.1%	0.1%
121 - 150	1.3%	1.1%	0.2%
151+	18.7%	10.8%	7.9%
Unapplied	-9.3%	-7.4%	-1.9%
ENNG Commercial			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	86.8%	87.2%	-0.4%
1 - 30 Days	11.4%	10.8%	0.6%
31 - 60 Days	2.6%	2.8%	-0.2%
61 - 90 Days	0.8%	0.9%	-0.2%
91 - 120	0.3%	0.1%	0.2%
121 - 150	0.2%	0.1%	0.1%
151+	1.3%	2.0%	-0.7%
Unapplied	-3.3%	-3.8%	0.5%
ENNG Total AR			
	2/28/2021	2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	72.8%	74.3%	-1.5%
1 - 30 Days	13.5%	15.9%	-2.4%
31 - 60 Days	4.8%	4.8%	-0.1%
61 - 90 Days	2.1%	2.0%	0.1%
91 - 120	0.8%	0.7%	0.1%
121 - 150	0.9%	0.7%	0.1%
151+	12.2%	7.6%	4.5%
Unapplied	-7.0%	-6.1%	-0.9%

ENNG Residential			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	59.1%	58.7%	0.4%
1 - 30 Days	16.1%	21.0%	-4.9%
31 - 60 Days	8.2%	9.6%	-1.4%
61 - 90 Days	4.4%	4.7%	-0.3%
91 - 120	2.2%	2.3%	-0.1%
121 - 150	1.3%	0.8%	0.4%
151+	18.3%	11.4%	6.9%
Unapplied	-9.6%	-8.5%	-1.0%
ENNG Commercial			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	84.2%	82.0%	2.2%
1 - 30 Days	11.8%	12.7%	-0.9%
31 - 60 Days	3.5%	4.2%	-0.7%
61 - 90 Days	1.6%	2.4%	-0.8%
91 - 120	0.6%	0.6%	0.0%
121 - 150	0.3%	0.0%	0.3%
151+	1.2%	2.5%	-1.3%
Unapplied	-3.3%	-4.5%	1.1%
ENNG Total AR			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	68.3%	66.4%	1.9%
1 - 30 Days	14.5%	18.3%	-3.7%
31 - 60 Days	6.5%	7.8%	-1.3%
61 - 90 Days	3.4%	3.9%	-0.5%
91 - 120	1.6%	1.7%	-0.1%
121 - 150	0.9%	0.6%	0.4%
151+	12.1%	8.5%	3.6%
Unapplied	-7.3%	-7.2%	-0.1%

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
Aging Dollars Summary April 2021

ENNG Residential			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	50.8%	49.7%	1.2%
1 - 30 Days	19.2%	22.3%	-3.1%
31 - 60 Days	10.5%	11.8%	-1.3%
61 - 90 Days	6.2%	7.9%	-1.7%
91 - 120	3.6%	4.2%	-0.6%
121 - 150	1.8%	2.2%	-0.4%
151+	18.7%	13.0%	5.6%
Unapplied	-10.9%	-11.1%	0.2%
ENNG Commercial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	82.2%	71.9%	10.3%
1 - 30 Days	12.4%	16.1%	-3.8%
31 - 60 Days	4.8%	7.6%	-2.9%
61 - 90 Days	2.1%	3.7%	-1.6%
91 - 120	1.0%	2.3%	-1.3%
121 - 150	0.7%	0.6%	0.1%
151+	1.5%	2.9%	-1.4%
Unapplied	-4.6%	-5.2%	0.6%
ENNG Total AR			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	61.0%	57.0%	3.9%
1 - 30 Days	17.0%	20.2%	-3.2%
31 - 60 Days	8.7%	10.4%	-1.8%
61 - 90 Days	4.9%	6.5%	-1.6%
91 - 120	2.7%	3.6%	-0.8%
121 - 150	1.5%	1.7%	-0.2%
151+	13.1%	9.7%	3.5%
Unapplied	-8.9%	-9.2%	0.3%

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

GSE Residential			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	33,914	33,215	699
A/R Balance	5,852,430	5,321,142	531,288
Current	3,627,610	3,436,134	191,476
1 - 30 Days	700,274	710,588	(10,314)
31 - 60 Days	332,788	326,523	6,265
61 - 90 Days	190,766	173,956	16,810
91 - 120	120,569	110,271	10,298
121 - 150	113,348	67,075	46,273
151+	1,132,368	752,794	379,574
Unapplied	(365,294)	(256,199)	(109,094)
GSE Commercial			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	6,924	6,717	207
Balance	4,774,809	4,257,471	517,337
Current	3,683,456	3,612,521	70,934
1 - 30 Days	556,805	527,020	29,785
31 - 60 Days	300,280	98,312	201,968
61 - 90 Days	243,401	52,033	191,368
91 - 120	29,959	25,956	4,003
121 - 150	26,012	13,544	12,467
151+	106,474	56,996	49,478
Unapplied	(171,576)	(128,911)	(42,666)
GSE Industrial			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	166	168	(2)
Balance	840,757	997,971	(157,214)
Current	778,090	820,643	(42,553)
1 - 30 Days	50,043	177,969	(127,926)
31 - 60 Days	21,921	1,224	20,697
61 - 90 Days	294	120	174
91 - 120	27	137	(110)
121 - 150	-	87	(87)
151+	-	-	-
Unapplied	(9,618)	(2,209)	(7,409)
GSE Total AR			
	3/31/2021	3/31/2020	Change over Prior Year Increase / (Decrease)
Customer Count	41,004	40,100	904
A/R Balance	11,467,996	10,576,584	891,412
Current	8,089,156	7,869,299	219,857
1 - 30 Days	1,307,123	1,415,577	(108,455)
31 - 60 Days	654,989	426,059	228,930
61 - 90 Days	434,461	226,109	208,352
91 - 120	150,555	136,364	14,191
121 - 150	139,359	80,705	58,654
151+	1,238,842	809,790	429,052
Unapplied	(546,488)	(387,319)	(159,169)

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

Aging Percent Summary April 2021

GSE Residential			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	34,803	33,392	1,411
A/R Balance	5,523,975	5,259,325	264,651
Current	3,313,054	3,426,523	(113,468)
1 - 30 Days	654,822	598,739	56,083
31 - 60 Days	368,222	304,638	63,584
61 - 90 Days	215,574	211,774	3,800
91 - 120	137,509	132,788	4,721
121 - 150	95,085	89,141	5,945
151+	1,108,320	755,519	352,801
Unapplied	(368,612)	(259,797)	(108,815)
GSE Commercial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	7,048	6,719	329
Balance	4,157,035	4,030,748	126,288
Current	3,514,540	3,155,498	359,041
1 - 30 Days	538,174	685,609	(147,435)
31 - 60 Days	120,537	148,665	(28,128)
61 - 90 Days	38,893	75,386	(36,492)
91 - 120	19,799	38,834	(19,035)
121 - 150	18,989	15,357	3,631
151+	75,284	52,353	22,931
Unapplied	(169,179)	(140,954)	(28,225)
GSE Industrial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	164	165	(1)
Balance	821,349	947,258	(125,909)
Current	773,451	850,984	(77,533)
1 - 30 Days	37,164	95,663	(58,499)
31 - 60 Days	13,435	1,695	11,740
61 - 90 Days	137	462	(324)
91 - 120	128	107	22
121 - 150	16	136	(120)
151+	-	86	(86)
Unapplied	(2,983)	(1,875)	(1,108)
GSE Total AR			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Customer Count	42,015	40,276	1,739
A/R Balance	10,502,360	10,237,331	265,029
Current	7,601,045	7,433,005	168,040
1 - 30 Days	1,230,160	1,380,011	(149,851)
31 - 60 Days	502,193	454,997	47,196
61 - 90 Days	254,605	287,621	(33,016)
91 - 120	157,437	171,729	(14,292)
121 - 150	114,090	104,634	9,456
151+	1,183,604	807,958	375,646
Unapplied	(540,775)	(402,626)	(138,149)

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

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

GSE Residential				
	2/28/2021		2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	59.9%	68.1%	68.1%	-8.2%
1 - 30 Days	13.8%	13.8%	13.8%	0.0%
31 - 60 Days	5.1%	4.3%	4.3%	0.8%
61 - 90 Days	3.0%	2.5%	2.5%	0.5%
91 - 120	2.3%	1.5%	1.5%	0.8%
121 - 150	2.5%	1.2%	1.2%	1.3%
151+	19.6%	13.1%	13.1%	6.5%
Unapplied	-6.2%	-4.4%	-4.4%	-1.8%
GSE Commercial				
	2/28/2021		2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	79.8%	88.8%	88.8%	-9.0%
1 - 30 Days	13.8%	12.6%	12.6%	1.2%
31 - 60 Days	6.6%	2.1%	2.1%	4.5%
61 - 90 Days	1.7%	0.8%	0.8%	0.9%
91 - 120	0.5%	0.4%	0.4%	0.1%
121 - 150	0.7%	0.5%	0.5%	0.2%
151+	1.6%	0.5%	0.5%	1.1%
Unapplied	-4.7%	-5.7%	-5.7%	1.0%
GSE Industrial				
	2/28/2021		2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	73.9%	92.2%	92.2%	-18.3%
1 - 30 Days	22.4%	7.7%	7.7%	14.7%
31 - 60 Days	2.5%	0.1%	0.1%	2.3%
61 - 90 Days	1.0%	0.1%	0.1%	1.0%
91 - 120	1.0%	0.0%	0.0%	1.0%
121 - 150	0.0%	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%	0.0%
Unapplied	-0.8%	-0.1%	-0.1%	-0.7%
GSE Total AR				
	2/28/2021		2/29/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	68.8%	78.4%	78.4%	-9.6%
1 - 30 Days	14.5%	12.8%	12.8%	1.7%
31 - 60 Days	5.5%	3.1%	3.1%	2.4%
61 - 90 Days	2.3%	1.6%	1.6%	0.7%
91 - 120	1.5%	0.9%	0.9%	0.6%
121 - 150	1.6%	0.8%	0.8%	0.8%
151+	11.0%	6.9%	6.9%	4.0%
Unapplied	-5.1%	-4.6%	-4.6%	-0.6%

GSE Residential				
	3/31/2021		3/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	62.0%	64.6%	64.6%	-2.6%
1 - 30 Days	12.0%	13.4%	13.4%	-1.4%
31 - 60 Days	5.7%	6.1%	6.1%	-0.5%
61 - 90 Days	3.3%	3.3%	3.3%	0.0%
91 - 120	2.1%	2.1%	2.1%	0.0%
121 - 150	1.9%	1.3%	1.3%	0.7%
151+	19.3%	14.1%	14.1%	5.2%
Unapplied	-6.2%	-4.8%	-4.8%	-1.4%
GSE Commercial				
	3/31/2021		3/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	77.1%	84.9%	84.9%	-7.7%
1 - 30 Days	11.7%	12.4%	12.4%	-0.7%
31 - 60 Days	6.3%	2.3%	2.3%	4.0%
61 - 90 Days	5.1%	1.2%	1.2%	3.9%
91 - 120	0.6%	0.6%	0.6%	0.0%
121 - 150	0.5%	0.3%	0.3%	0.2%
151+	2.2%	1.3%	1.3%	0.9%
Unapplied	-3.6%	-3.0%	-3.0%	-0.6%
GSE Industrial				
	3/31/2021		3/31/2020	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	100.0%	0.0%
Current	92.5%	82.2%	82.2%	10.3%
1 - 30 Days	6.0%	17.8%	17.8%	-11.9%
31 - 60 Days	2.6%	0.1%	0.1%	2.5%
61 - 90 Days	0.0%	0.0%	0.0%	0.0%
91 - 120	0.0%	0.0%	0.0%	0.0%
121 - 150	0.0%	0.0%	0.0%	0.0%
151+	0.0%	0.0%	0.0%	0.0%
Unapplied	-1.1%	-0.2%	-0.2%	-0.9%
GSE Total AR				
	3/31/2021		3/31/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	100.0%	0.0%
Current	70.5%	74.4%	74.4%	-3.9%
1 - 30 Days	11.4%	13.4%	13.4%	-2.0%
31 - 60 Days	5.7%	4.0%	4.0%	1.7%
61 - 90 Days	3.8%	2.1%	2.1%	1.7%
91 - 120	1.3%	1.3%	1.3%	0.0%
121 - 150	1.2%	0.8%	0.8%	0.5%
151+	10.8%	7.7%	7.7%	3.1%
Unapplied	-4.8%	-3.7%	-3.7%	-1.1%

Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Aging Percent Summary April 2021

GSE Residential			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	60.0%	65.2%	-5.2%
1 - 30 Days	11.9%	11.4%	0.5%
31 - 60 Days	6.7%	5.8%	0.9%
61 - 90 Days	3.9%	4.0%	-0.1%
91 - 120	2.5%	2.5%	0.0%
121 - 150	1.7%	1.7%	0.0%
151+	20.1%	14.4%	5.7%
Unapplied	-6.7%	-4.9%	-1.7%
GSE Commercial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	84.5%	78.3%	6.3%
1 - 30 Days	12.9%	17.0%	-4.1%
31 - 60 Days	2.9%	3.7%	-0.8%
61 - 90 Days	0.9%	1.9%	-0.9%
91 - 120	0.5%	1.0%	-0.5%
121 - 150	0.5%	0.4%	0.1%
151+	1.8%	1.3%	0.5%
Unapplied	-4.1%	-3.5%	-0.6%
GSE Industrial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Balance	100.0%	100.0%	0.0%
Current	94.2%	89.8%	4.3%
1 - 30 Days	4.5%	10.1%	-5.6%
31 - 60 Days	1.6%	0.2%	1.5%
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	-0.4%	-0.2%	-0.2%
GSE Total AR			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
A/R Balance	100.0%	100.0%	0.0%
Current	72.4%	72.6%	-0.2%
1 - 30 Days	11.7%	13.5%	-1.8%
31 - 60 Days	4.8%	4.4%	0.3%
61 - 90 Days	2.4%	2.8%	-0.4%
91 - 120	1.5%	1.7%	-0.2%
121 - 150	1.1%	1.0%	0.1%
151+	11.3%	7.9%	3.4%
Unapplied	-5.1%	-3.9%	-1.2%

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: April 2021
Request No. 2

Date of Response: May 28, 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.

In Energy North Gas, payment numbers are down for residential customers, while the dollar amounts reflected in that count have increased compared to the same period last year. Commercial payment counts and amounts are down from the same period last year.

For Granite State Electric, residential customer payment counts are down, while amounts received are up. Commercial account payments have increased, and industrial account payments have decreased based on the same period in 2020.

Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities
 Payment Count and Dollar Summary April 2021 through June 2021

ENNG Residential			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	71,798	74,689	(2,891)
Payment \$	10,294,642	9,571,602	723,040
ENNG Commerical			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	11,358	11,160	198
Payment \$	8,680,038	6,832,124	1,847,915
ENNG Total			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	83,156	85,849	(2,693)
Payment \$	18,974,680	16,403,726	2,570,954

ENNG Residential			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Commerical			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Total			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

ENNG Residential			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Commerical			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
ENNG Total			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

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

<u>April</u>		<u>May</u>		<u>June</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 #	#DIV/0!	Payment #	#DIV/0!
Payment \$	8%	Payment \$	#DIV/0!	Payment \$	#DIV/0!
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 #	#DIV/0!	Payment #	#DIV/0!
Payment \$	-5%	Payment \$	#DIV/0!	Payment \$	#DIV/0!

**Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities
 Payment Count and Dollars Summary April 2021 through June 2021**

GSE Residential			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	33,145	33,734	(589)
Payment \$	4,554,290	4,341,296	212,994
GSE Commerical			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	6,925	6,608	317
Payment \$	4,483,484	3,852,903	630,581
GSE Industrial			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	179	193	(14)
Payment \$	843,491	1,014,243	(170,751)
GSE Total			
	4/30/2021	4/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	40,249	40,535	(286)
Payment \$	9,881,266	9,208,442	672,824

GSE Residential			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Commerical			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Industrial			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Total			
	5/31/2021	5/31/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

GSE Residential			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Commerical			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Industrial			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-
GSE Total			
	6/30/2021	6/30/2020	Change over Prior Year Increase / (Decrease)
Payment #	-	-	-
Payment \$	-	-	-

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

<u>April</u>		<u>May</u>		<u>June</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 #	#DIV/0!	Payment #	#DIV/0!
Payment \$	5%	Payment \$	#DIV/0!	Payment \$	#DIV/0!
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 #	5%	Payment #	#DIV/0!	Payment #	#DIV/0!
Payment \$	16%	Payment \$	#DIV/0!	Payment \$	#DIV/0!
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 #	-7%	Payment #	#DIV/0!	Payment #	#DIV/0!
Payment \$	-17%	Payment \$	#DIV/0!	Payment \$	#DIV/0!

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: April 2021
Request No. 3

Date of Response: May 28, 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 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.

- Field appointments are being scheduled as usual, with additional considerations for PPE and appointment planning.
- 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.

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: April 2021
Request No. 4

Date of Response: May 28, 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 April includes:

- NH Walk-In Centers remain closed with signage and up front IVR messages indicating closure.
- Letters mailed to customers in arrears more than 60 days informing them of the new NHHFA funding, and advising of the resumption of collections for low income customers after 5/31/21.

COVID -19 Customer Communications

	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan-21	Feb-21	Mar-21	Apr-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)
Updates on Website	5	2	1	1	1			2	1	1	1				Created a COVID-19 Update page on our website. We have an alert on our homepage that directs visitors to the page
Social Media Updates	7	5	5	2	1	1		3	3				2		We post updates and savings tips for customers on Facebook and Twitter
Radio Public Service Announcements			1												In March we ran a Public Service Announcement on WGIR-FM that covers most of the state.
Walk-in Center Closed Posters	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Created signage for our our walk-in centers with information on alternative payment/ways to reach us
Email to First Responders	1														We informed first responders of our commitment to continue to respond to emergencies throughout the crisis
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	1	1	1	Scripted an upfront message for our IVR system to inform customers that our walk-in centers are closed until further notice.
Letter to customers - NHHFA Assistance/Moratorium Ending															Sent a letter to customers (60 days + in arrears) to inform them about the new NHHFA funding and notify them of the end of the collections moratorium on May 31st

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: April 2021
Request No. 5

Date of Response: May 28, 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. 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 additional conversations surrounding amendment of 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 outlined in the agreement for resumption of collections are honored.

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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
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Report Month: April 2021
Request No. 6

Date of Response: May 28, 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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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: April 2021
Request No. 7

Date of Response: May 28, 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 March's Report

Electric Operations: No Changes from March's Report

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

Report Month: April 2021
Request No. 8

Date of Response: May 28, 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 March's Report

Electric Operations: No changes from March's Report

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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
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Report Month: April 2021
Request No. 9

Date of Response: May 28, 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 continuing to experience disruptions in material orders and at this point have no reported service shortages impacting operations. We are beginning to see extended lead times for certain products including plastic tubing due to industry constraints at our secondary source of supply (Poly Pipe). Some manufacturers of meters and regulators are experiencing longer lead times than normal due to delays in components. We believe our current stock position and orders in place will cover our needs for 2021. We continue to monitor 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 based on current forecasts 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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Investigation into the Effects of the COVID-19 Emergency on Utilities and Utility Customers
Monthly Reporting Requirements

Report Month: April 2021
Request No. 10

Date of Response: May 28, 2020

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:

April 2021 report response: Please see the following commentary regarding Algonquin Power & Utilities Corp's ongoing equity issuance program which provides further evidence of the overall ability to access the capital markets.

At-The-Market Equity Program

On March 15, 2020, AQN re-established its at-the-market equity program ("ATM program") that allows the Company to issue up to \$500 million of common shares from treasury to the public from time to time, at the Company's discretion, at the prevailing market price when issued on the TSX, the NYSE, or any other existing trading market for the common shares of the Company in Canada or the United States.

During the three months ended March 31, 2021, under its ATM program AQN issued approximately 8.2 million of its common shares at an average price of \$15.79 per common share for total gross proceeds of \$129.3 million (\$127.7 million net of commissions). Other costs were \$0.2 million. Subsequent to the quarter, under its ATM program AQN issued an additional approximately 3.0 million of its common shares at an average price of \$16.24 per common share for total gross proceeds of \$48.6 million (\$48.0 million net of commissions).

As at May 6, 2021, the Company has issued a cumulative total of 21,604,478 common shares under its ATM program at an average price of \$14.84 per share for gross proceeds of approximately \$320.6 million (\$316.5 million net of commissions). Other related costs, primarily related to the establishment and subsequent re-establishments of the ATM program, were \$3.6 million.

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

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

Report Month: April 2021
Request No. 11

Date of Response: May 28, 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. 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)

<i>Total NH COVID-19 Expense as at April 2021</i>			
	EnergyNorth	GSE	Total
Labor	317,160	141,853	459,014
Non-Labor	335,539	120,249	455,788
Waived Fees	614,635	88,301	702,936
Total	1,267,335	350,403	1,617,738

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 \$1,617,738 for March 2020 through April 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.