

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

Calculation of the Projected Over or Under Collection of the
2021 Summer Cost of Gas Filing
DG 20-141

July 1, 2021

Under/(Over) Collection as of June 01, 2021		\$ 1,100,905
Forecasted firm Residential therm sales 07/01/21 - 10/31/21	8,173,223	
Residential Cost of Gas Rate per therm	\$ (0.3935)	
Forecasted firm C&I High Winter Use therm sales 07/01/21 - 10/31/21	3,462,996	
C&I- High Winter Use Cost of Gas Rate per therm	\$ (0.3886)	
Forecasted firm C&I Low Winter therm sales 07/01/21 - 10/31/21	2,801,121	
C&I- Low Winter Use Cost of Gas Rate per therm	\$ (0.3999)	
Forecasted firm Residential therm sales 06/21	1,308,632	
Residential Cost of Gas Rate per therm	\$ (0.3935)	
Forecasted firm C&I High Winter Use therm sales 06/21	592,313	
C&I- High Winter Use Cost of Gas Rate per therm	\$ (0.3886)	
Forecasted firm C&I Low Winter Use therm sales 06/21	636,098	
C&I- Low Winter Use Cost of Gas Rate per therm	\$ (0.3999)	
Forecast recovered costs at current rate 06/2021		(6,681,546)
Estimated FPO Premium 06/01/21 - 10/31/21		-
Revised projected gas costs 06/01/21 - 10/31/21		7,139,612
Estimated interest charged (credited) to customers 06/01/21 - 10/31/21		(7,525)
Projected under / (over) collection as of 06/30/2021 (A)		\$ 1,551,446

Actual Gas Costs through 06/01/21	\$ 2,485,152
Revised projected gas costs 06/01/2021 - 10/31/2021	\$ 7,139,612
Estimated total adjusted gas costs 05/01/2021 - 10/31/2021 (B)	\$ 9,617,239

Under/ (over) collection as percent of total gas costs (A/B)	16.13%
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Projected under / (over) collection as of 06/30/2021 (A)	\$ 1,551,446
Forecasted firm therm sales 07/01/2021-10/31/2021	14,437,339
Change in rate used to reduce forecast under/(over) collection	\$ 0.1075
Calculated Cost of Gas Rate	\$ 0.5010
Current Cost of Gas Rate	\$ 0.3935
Revised Cost of Gas Rate	\$ 0.3935
Cap - Residential Cost of Gas Rate	\$ 0.3935

Revised as follows:

The revised projected gas costs include NYMEX settled strip prices as of June 15, 2021.

Compliance rates per New Hampshire Public Utilities Commission Order Number 26,419 dated October 30, 2020, in Docket DG 20-141. The Company may adjust the approved residential cost of gas rate of \$0.3148 per therm upwards by no more than 25% or \$0.0787 per therm. The adjusted residential cost of gas rate shall not be more than \$0.3935 per therm.

Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities
 Projected Over or Under Collection

Without Rate Adjustment	Beginning Under/(Over)	May-21 (Actual)	Jun-21 (Estimate)	Jul-21 (Estimate)	Aug-21 (Estimate)	Sep-21 (Estimate)	Oct-21 (Estimate)	Total Peak
Total Gas Costs		\$ 2,405,265	\$ 1,069,744	\$ 962,415	\$ 1,189,252	\$ 1,539,173	\$ 2,584,968	\$ 9,750,818
Adjustments and Indirect Costs								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		-	-	-	-	-	-	-
Return on Inventory per DG 17-048		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
Bad Debt Costs		76,048	(40,863)	(40,863)	(40,863)	(40,863)	(40,863)	(128,266)
Working Capital		3,838	(758)	(758)	(758)	(758)	(758)	49
Misc Overhead		-	-	-	-	-	-	-
Production & Storage		-	433	433	433	433	433	2,163
Total Indirect Costs		\$ 79,887	\$ (41,188)	\$ (41,188)	\$ (41,188)	\$ (41,188)	\$ (41,188)	\$ (126,054)
Interest		2,031	(2,694)	(2,424)	(1,544)	(709)	(153)	\$ (5,494)
Total Gas Costs plus Indirect Costs	\$ 74,818	2,487,182	1,025,862	918,803	1,146,519	1,497,276	2,543,628	\$ 9,694,088
Total Forecasted Sales Volumes		10,787,513	2,537,042	2,033,880	2,076,020	3,233,636	7,093,803	27,761,895
Total Forecasted Collections		1,461,095	999,495	802,404	819,135	1,273,041	2,787,472	\$ 8,142,642
With Rate Adjustment	Beginning Under/(Over)	May-21 (Actual)	Jun-21 (Estimate)	Jul-21 (Estimate)	Aug-21 (Estimate)	Sep-21 (Estimate)	Oct-21 (Estimate)	Total Peak
Total Gas Costs		\$ 2,405,265	\$ 1,069,744	\$ 962,415	\$ 1,189,252	\$ 1,539,173	\$ 2,584,968	\$ 9,750,818
Adjustments and Indirect Costs								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		-	-	-	-	-	-	-
Inventory Financing		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
Bad Debt Costs		76,048	(40,863)	(40,863)	(40,863)	(40,863)	(40,863)	(128,266)
Working Capital		3,838	(758)	(758)	(758)	(758)	(758)	49
Misc Overhead		-	-	-	-	-	-	-
Production & Storage		-	433	433	433	433	433	2,163
Total Indirect Costs		\$ 79,887	\$ (41,188)	\$ (41,188)	\$ (41,188)	\$ (41,188)	\$ (41,188)	\$ (126,054)
Interest		2,031	(2,694)	(2,424)	(1,544)	(709)	416	\$ (4,926)
Total Gas Costs plus Indirect Costs	\$ 74,818	2,487,182	1,025,862	918,803	1,146,519	1,497,276	2,544,196	\$ 9,694,656
Total Forecasted Sales Volumes		10,787,513	2,537,042	2,033,880	2,076,020	3,233,636	7,093,803	27,761,895
Total Forecasted Collections		1,461,095	999,495	1,021,046	1,042,307	1,620,657	3,550,056	\$ 9,694,656