



**STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION**

Docket No. DG 20-~~XXX~~141

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Winter 2020/2021 Cost of Gas
Summer 2021 Cost of Gas

DIRECT TESTIMONY

OF

DAVID B. SIMEK

AND

CATHERINE A. MCNAMARA

~~September~~ October 16, 2020

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 1 of 16

1 **I. INTRODUCTION**

2 **Q. Please state your full name and business address.**

3 A. (DS) My name is David B. Simek. My business address is 15 Buttrick Road,
4 Londonderry, New Hampshire.

5 (CM) My name is Catherine A. McNamara. My business address is 15 Buttrick Road,
6 Londonderry, New Hampshire.

7 **Q. Please state by whom you are employed.**

8 A. We are employed by Liberty Utilities Service Corp. (“Liberty”), which provides service
9 to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
10 (“EnergyNorth” or “the Company”).

11 **Q. Please describe your educational background and your business and professional
12 experience.**

13 A. (DS) I graduated from Ferris State University in 1993 with a Bachelor of Science in
14 Finance. I received a Master’s of Science in Finance from Walsh College in 2000. I also
15 received a Master’s of Business Administration from Walsh College in 2001. In 2006, I
16 earned a Graduate Certificate in Power Systems Management from Worcester
17 Polytechnic Institute. In August 2013, I joined Liberty as a Utility Analyst and I was
18 promoted to Manager, Rates and Regulatory Affairs in August 2017. Prior to my
19 employment at Liberty, I was employed by NSTAR Electric & Gas (“NSTAR”) as a
20 Senior Analyst in Energy Supply from 2008 to 2012. Prior to my position in Energy

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 2 of 16

1 Supply at NSTAR, I was a Senior Financial Analyst within the NSTAR Investment
2 Planning group from 2004 to 2008.

3 (CM) I graduated from the University of Massachusetts, Boston, in 1993 with a Bachelor
4 of Science in Management with a concentration in Accounting. In November 2017, I
5 joined Liberty as an Analyst in Rates and Regulatory Affairs. Prior to my employment at
6 Liberty, I was employed by Eversource as a Senior Analyst in the Investment Planning
7 group from 2015 to 2017. From 2008 to 2015, I was a Supervisor in the Plant
8 Accounting department. Prior to my position in Plant Accounting, I was a Financial
9 Analyst/General Ledger System Administrator within the Accounting group from 2000 to
10 2008.

11 **Q. Have you previously testified in regulatory proceedings before the New Hampshire**
12 **Public Utilities Commission (the “Commission”)?**

13 A. (DS) Yes. I have testified on numerous occasions before the Commission.

14 (CM) Yes. I have testified on multiple occasions before the Commission.

15 **Q. What is the purpose of your testimony?**

16 A. The purpose of our testimony is to explain the Company’s proposed firm sales cost of gas
17 rates for the 2020/2021 Winter (Peak) Period and the Company’s proposed 2020/2021
18 Local Delivery Adjustment Clause, both effective November 1, 2020. Our testimony
19 also explains the Company’s proposed firm sales cost of gas rates for the 2021 Summer
20 (Off-Peak) Period.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 3 of 16

1 **II. WINTER 2020/2021 COST OF GAS FACTOR**

2 **Q. What are the proposed firm Winter sales and firm transportation cost of gas rates?**

3 A. The Company proposes a firm sales cost of gas rate of \$0.5571 per therm for residential
4 customers, \$0.5552 per therm for commercial/industrial high winter use customers, and
5 \$0.5660 per therm for commercial/industrial low winter use customers as shown on
6 Proposed Eleventh Revised Page 92 (Bates 047). The Company proposes a firm
7 transportation cost of gas rate of \$0.0001 per therm as shown on Proposed Fourth
8 Revised Page 94 (Bates 049).

9 **Q. Please explain tariff page and Proposed Eleventh Revised Page 92 (Bates 047).**

10 A. Proposed Eleventh Revised Page 92 contains the calculation of the 2020/2021 Winter
11 Period Cost of Gas Rate and summarize the Company's forecast of firm gas costs and
12 firm gas sales. As shown on Page 92, the proposed 2020/2021 Average Cost of Gas of
13 \$0.5571 per therm is derived by adding the Direct Cost of Gas Rate of \$0.5319 per therm
14 to the Indirect Cost of Gas Rate of \$0.0252 per therm. The estimated total Anticipated
15 Direct Cost of Gas, derived on Page 92, is \$46,922,854. The estimated Indirect Cost of
16 Gas, also derived on Page 92, is \$2,220,114. The Direct Cost of Gas Rate of \$0.5319 and
17 the Indirect Cost of Gas Rate of \$0.0252 are determined by dividing each of these total
18 cost figures by the projected winter period firm sales volumes of 88,213,529 therms.

19 To calculate the total Anticipated Direct Cost of Gas, the Company adds a list of
20 allowable adjustments from deferred gas cost accounts to the projected demand and
21 commodity costs for the winter period supply portfolio. These allowable adjustments,
22 shown on Page 92.1, total \$1,012,447. These adjustments are added to the Unadjusted

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 4 of 16

1 Anticipated Cost of Gas of \$45,910,407 to determine the Total Anticipated Direct Cost of
2 Gas of \$46,922,854.

3 **Q. What are the components of the Unadjusted Anticipated Cost of Gas?**

4 A. The Unadjusted Anticipated Cost of Gas shown on Proposed Original Page 92.1 consists
5 of the following components:

6	1. Purchased Gas Demand Costs	\$12,022,922
7	2. Purchased Gas Commodity Costs	28,276,980
8	3. Storage Demand and Capacity Costs	955,766
9	4. Storage Commodity Costs	3,064,149
10	5. Produced Gas Cost	<u>1,590,589</u>
11	Total	** <u>\$45,910,406</u>

12 **Slightly off due to rounding

13 **Q. What are the components of the allowable adjustments to the Cost of Gas?**

14 A. The allowable adjustments to gas costs, listed on Proposed Original Page 92.1, are as
15 follows:

16	1. Deferred Gas Cost Prior Period Under Collection	\$2,227,421
17	2. Interest	72,812
18	3. Fuel Inventory Revenue Requirement	441,037
19	4. Broker Revenues	(32,725)
20	5. Transportation COG Revenue	(4,516)
21	6. Capacity Release Margin	(1,736,581)
22	7. Fixed Price Administrative Cost	<u>45,000</u>
23	Total Adjustments	** <u>\$1,012,448</u>

24 **Slightly off due to rounding

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 5 of 16

1 These allowable adjustments are standard adjustments made to the deferred gas cost
2 balance through the operation of the Company's cost of gas adjustment clause. We
3 discuss the factors contributing to the prior period under collection later in this testimony.

4 **Q. How does the proposed average cost of gas rate in this filing compare to the average**
5 **cost of gas rate approved by the Commission in Docket No. DG 19-145 for the**
6 **2019/2020 winter period?**

7 A. The average cost of gas rate proposed in this filing of \$0.5571 per therm is \$0.0632 per
8 therm less than the initial rate of \$0.6203 per therm approved by the Commission in
9 Order No. 26,306 (October 31, 2019) in Docket No. DG 19-145. The \$0.0632 per therm
10 decrease in the rate reflects a \$6,025,265 decrease in the Total Unadjusted Direct Cost of
11 Gas.

12 **Q. How does the proposed firm transportation winter cost of gas rate compare to the**
13 **rate approved by the Commission for the 2019/2020 winter period?**

14 A. The proposed firm transportation winter cost of gas rate is \$0.0001 per therm. The rate
15 approved in Docket No. DG 19-145 was \$0.0009 per therm. The decrease in the rate
16 relates primarily to an estimated \$29,483 decrease in commodity costs and the difference
17 between the winter season 2019/2020 beginning balance of \$29,161 (an over-collection)
18 and the winter season 2020/2021 beginning balance of \$40,053 (an over-collection).

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 6 of 16

1 **Q. In the calculation of its firm transportation winter cost of gas rate, has the Company**
2 **updated the estimated percentage used for pressure support purposes?**

3 A. No. The Company used, for pressure support purposes, a rate of 8.7% based on the
4 marginal cost study used for the rate design approved in Docket No. DG 17-048.

5 **Q. Did the Company include a fuel inventory revenue requirement calculation in this**
6 **filing?**

7 A. Yes (Bates 198). The Company is proposing to collect \$441,037 in fuel inventory
8 revenue requirement consistent with Order No. 26,156 (July 10, 2018) in Docket No. DG
9 17-048. The impact of this amount to the overall Cost of Gas rate is \$0.0050 per therm
10 which is determined by dividing the \$441,037 by the estimated November 2019 through
11 October 2020 COG sales volumes of 87,788,508 therms.

12 **Q. How was the statutory tax rate of 27.08% calculated (Bates 198)?**

13 A. The statutory rate of 27.08% was calculated by using a 21% federal tax rate and a 7.7%
14 tax rate for the State of New Hampshire ($0.21 + 0.077 - (0.21 \times 0.077) = 0.27083$).

15 **Q. How was the common equity pre-tax rate of 6.280% calculated (Bates 198)?**

16 A. The common equity pre-tax rate of 6.280% was calculated by dividing the 9.30% rate of
17 return on common equity, approved in Docket No. DG 17-048, by 0.72917 ($1 - 0.27083$)
18 [statutory tax rate – see previous question]) and multiplied by 49.20% (equity component
19 of the capital structure approved in DG 17-048) [$0.093 / 0.72917 \times 0.4920 = 0.0628$].

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 7 of 16

1 **Q. Has the bad debt percentage in this filing of 1.11% changed from the bad debt**
2 **percentage calculated in the Winter 2019/2020 Cost of Gas Reconciliation?**

3 A. No. The bad debt percentage of 1.11% used in this filing is the calculated rate for the
4 period of May 2019–April 2020.

5 **Q. What was the actual weighted average firm sales cost of gas rate for the 2019/2020**
6 **winter period?**

7 A. The weighted average cost of gas rate was \$0.4632 per therm (Bates 085 Line 54). This
8 was calculated by applying the actual monthly cost of gas rates for November 2019
9 through April 2020 to the monthly therm usage of an average residential heating
10 customer using 667 therms for the six winter period months.

11 **III. PRIOR WINTER PERIOD UNDER-COLLECTION**

12 **Q. Please explain the prior period under collection of \$1,863,956.**

13 A. The prior period under-collection is detailed in the 2019/2020 winter period
14 reconciliation that was filed with the Commission on July 31, 2020. The \$1,863,956
15 under-collection is the sum of the deferred gas cost, bad debt, and working capital over-
16 and under-collection balances as of April 30, 2020. The under-collection was driven
17 mainly by the lag in the timing of monthly cost of gas rate adjustments as compared to
18 changes in the underlying costs.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-~~XXX~~141
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 8 of 16

1 **IV. FIXED PRICE OPTION**

2 **Q. Has the Company established a winter period fixed price pursuant to its Fixed Price**
3 **Option Program?**

4 A. Yes. Pursuant to Order No. 24,515 in Docket No. DG 05-127, the Fixed Price Option
5 Program (“FPO”) rates are set at \$0.0200 per therm higher than the initial proposed COG
6 rate. Proposed Third Revised Page 91 (Bates 046) contains the FPO rate for the
7 2020/2021 winter period, which is \$0.5771 per therm for residential customers. This
8 compares to the FPO rate approved for the 2019/2020 winter period of \$0.6403 per therm
9 for residential customers. This represents a \$0.0632 per therm or 9.87% decrease in the
10 residential FPO rate. The total bill impact on the winter period bills for an average FPO
11 heating customer using 667 therms is a decrease of approximately \$34.21 or 3.67%
12 compared to last winter. The total bill impact reflects the overall rates in effect following
13 implementation of the increases approved in Docket No. DG 20-049, effective July 1,
14 2020, relating to the cast iron/bare steel main replacement program. The estimated
15 winter period bill for an average residential heating customer opting for the FPO would
16 be approximately \$~~13.32~~14.47 (or 1.59%) higher than the bill under the proposed cost of
17 gas rates, assuming no monthly adjustments to the COG rate during the course of the
18 winter. Schedule 23 (Bates 195) contains the historical results of the FPO program.

19 **V. LOCAL DELIVERY ADJUSTMENT CLAUSE (“LDAC”)**

20 **Q. What are the surcharges that will be billed under the LDAC?**

21 A. As shown on Proposed Third Revised Page 97 (Bates 052), the Company is submitting
22 for approval an LDAC of \$~~0.0603~~0.0589 per therm for the residential non-heating class

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-~~XXX~~141
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 9 of 16

1 and residential heating class, and ~~\$0.05490~~0.0555 per therm for the commercial/industrial
2 bundled sales classes, effective November 1, 2020. The surcharges proposed to be billed
3 under the LDAC are the Energy Efficiency Charge, the Revenue Decoupling Adjustment
4 Factor, the Environmental Surcharge for Manufactured Gas Plant (“MGP”) remediation,
5 the Residential Gas Assistance Program charge, and the rate case expense reconciliation
6 surcharge from Docket No. DG 17-048.

7 **Q. Which customers are billed an LDAC?**

8 A. All EnergyNorth customers including those in Keene are billed an LDAC charge. When
9 calculating the LDAC charge, the November 1, 2020, through October 31, 2021,
10 forecasted Keene therm sales of 1,442,013 are added to the EnergyNorth therm sales
11 forecast of 178,132,666 for a total therm sales forecast of 179,574,679.

12 **Q. Please explain the Energy Efficiency Charge.**

13 A. The Energy Efficiency Charge is designed to recover the projected expenses associated
14 with the Company’s energy efficiency programs for the November 2020–October 2021
15 period that will be filed with the Commission in the near future. In the calculation of the
16 Energy Efficiency Charge, the Company has also included the projected prior period
17 under-recovery of the Company’s residential and commercial energy efficiency programs
18 as of October 2020. As shown on Schedule 19 Energy Efficiency (Bates 124-126), the
19 proposed Energy Efficiency charge is \$0.0831 per therm for Residential customers and
20 \$0.0441 per therm for commercial and industrial customers.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 10 of 16

1 **Q. Please explain the Revenue Decoupling Adjustment Factor (“RDAF”).**

2 A. The purpose of the RDAF is to recover or refund, on an annual basis, the difference
3 between the Actual Base Revenue per Customer and the Benchmark Base Revenue per
4 Customer. Schedule 19 RDAF (Bates 109-123) shows the proposed Actual Base
5 Revenue per Customer and the Benchmark Base Revenue per Customer calculation of a
6 total over-collection of \$4,965,947 effective November 1, 2020, through October 31,
7 2021. Schedule 19 RDAF also includes a proposed September 2019 through August
8 2020 reconciliation. The reconciliation is new to this filing and calculates a remaining
9 refund of \$1,010,099 effective November 1, 2020, through October 31, 2021.

10 **Q. What is the proposed Residential Gas Assistance Program charge?**

11 A. As shown on Schedule 19 Gas Assistance (Bates 127-128), the proposed Residential Gas
12 Assistance charge is \$0.0121 per therm. It is designed to recover administrative costs,
13 revenue shortfall, and the prior period reconciliation adjustment relating to this program.
14 For the 2020/2021 winter period, the Company is providing a 45% base rate and cost of
15 gas discount, consistent with the settlement agreement approved by the Commission in
16 Order No. 26,397 (August 27, 2020) in Docket No. DG 20-013. The proposed
17 Residential Gas Assistance charge is designed to recover \$2,165,954, of which
18 \$1,689,200 is for the revenue shortfall resulting from 4,880 customers receiving a 45%
19 discount off their base and cost of gas rates, and \$476,754 for the prior year reconciling
20 adjustment.

21 **Q. In Order No. 24,824 (Feb. 29, 2008) in Docket No. DG 06-122 relating to short-term**
22 **debt issues, the Company agreed to adjust its short-term debt limits each year as**

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-~~XXX~~141
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 11 of 16

1 **part of the Company's Winter Period Cost of Gas filing. Did the Company**
2 **calculate the short-term debt limit for fuel and non-fuel purposes in accordance**
3 **with this settlement?**

4 A. Yes, the Company included in Schedule 24 (Bates 196) the short-term debt limit for fuel
5 and non-fuel purposes for the 2020/2021 winter period. As shown, the short-term debt
6 limit for fuel inventory financing for the period November 1, 2020, through October 31,
7 2021, is calculated to be ~~\$14,702,768~~ 14,742,890 and the limit for non-fuel purposes is
8 calculated to be \$105,567,204.

9 **Q. Has the Company updated the Environmental Surcharge (Tariff Page 95)?**

10 A. Yes, it has. The costs submitted for recovery through the MGP remediation cost recovery
11 mechanism, as well as the third party recoveries, are included in the Environmental Cost
12 Summary in Schedule 20 (Bates 130) of this filing. The environmental investigation and
13 remediation costs that underlie these expenses are the result of efforts by the Company to
14 respond to its legal obligations with regard to these sites, as described by Ms. Casey in
15 her pre-filed direct testimony in this proceeding and as set forth in the MGP site
16 summaries included in this filing under Schedule 20. The Summary included in Schedule
17 20 shows the remediation cost pools for the Concord Pond, Concord MGP, Manchester,
18 Nashua, and Laconia sites, and a General Pool for costs that cannot be directly assigned
19 to a specific site.

20 A summary sheet and detailed backup spreadsheets that support the 2019/2020 costs are
21 provided in Schedule 20 of this filing. Ms. Casey's testimony describes the Company's
22 activities with regard to all five sites.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 12 of 16

1 **Q. Please describe how the Company calculated the Environmental Surcharge included**
2 **in this filing.**

3 A. The proposed Manufactured Gas Plant Remediation surcharge for the period beginning
4 November 1, 2020, and ending October 31, 2021, is \$0.0197 per therm. Consistent with
5 filings made over the past few years, this surcharge will recover a total of \$2,864,179 in
6 amortized remediation costs. New to this filing are amortized actual to forecast true-up
7 recovery costs through June 2019 of \$341,389 (total amount is \$1,024,167 which is
8 proposed to be amortized over three years). The \$1,024,167 is the recommended amount
9 provided by Audit Staff in the DG 19-145 Final Audit Report dated April 9, 2020. Also,
10 new to this filing are actual to forecast true-up recovery cost for the period July 2019
11 through June 2020 of \$338,564. The costs submitted for recovery are shown in the
12 Environmental Cost Summary included in Schedule 20 of this filing.

13 **Q. Did the Company include a Rate Case Expense (RCE) surcharge in this filing?**

14 A. Yes. As shown on Schedule 19 RCE (Bates 107-108), the Company is proposing to
15 collect \$44,619 in uncollected rate case expense consistent with Order No. 26,122 (April
16 27, 2018) in Docket No. DG 17-048. The RCE rate of \$0.0002 per therm is determined
17 by dividing the \$44,619 by the estimated November 2020 through October 2021 sales
18 volumes of 179,574,679 therms.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-~~XXX~~141
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 13 of 16

1 **Q. Has the Company also updated its Company Allowance percentage for the period**
2 **November 2020 through October 2021 in accordance with Section 8 of the**
3 **Company's Delivery Terms and Condition?**

4 A. Yes, in Schedule 25 (Bates 197) the Company has recalculated its Company Allowance
5 for the period November 2020 through October 2021. The Company calculated the
6 Company Allowance of 1.61% based on sendout and throughput data for the twelve-
7 month period ending June 2020. The Company proposes to apply this recalculated
8 Company Allowance to all supplier deliveries beginning in November 2020.

9 **VI. CUSTOMER BILL IMPACTS**

10 **Q. What are the estimated impacts of the proposed firm sales cost of gas rate and**
11 **proposed LDAC surcharges on an average heating customer's winter bill as**
12 **compared to the winter rates in effect last year?**

13 A. The bill impact analysis is presented in Schedule 8 (Bates 085) of this filing. These bill
14 impacts reflect the implementation of the increases approved in Docket No. DG 20-049
15 effective July 1, 2020, relating to the cast iron/bare steel main replacement program. The
16 total bill impact over the winter period for an average residential heating customer is an
17 increase of approximately \$~~91.21~~90.29 or ~~11.51~~11.40%. The total bill impact over the
18 winter period for an average commercial/industrial G-41 customer is an increase of
19 approximately \$~~223.46~~224.65, or ~~11.01~~11.10% (Bates 086). Schedule 8 of this filing
20 provides more detail of the impact of the proposed rate adjustments on heating customers.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 14 of 16

1 **VII. OTHER TARIFF CHANGES**

2 **Q. Is the Company updating its Delivery Terms and Conditions in the filing?**

3 A. Yes. The Company is submitting Proposed Third Revised Page 147 (Bates 053) relating
4 to Supplier Balancing and Peaking Demand Charges and Proposed Third Revised Page
5 148 (Bates 054) relating to Capacity Allocation.

6 **Q. Please describe the changes to tariff Page 147.**

7 A. In Proposed Third Revised Page 147, the Company is updating the Peaking Demand
8 Charge from \$18.12 per MMBtu of Peak MDQ to \$17.32 per MMBtu of Peak MDQ.
9 This calculation is also presented in Schedule 21 (Bates 178-188).

10 **Q. Please describe the changes to tariff Page 148.**

11 A. Proposed Second Revised Page 148 updates the Capacity Allocator percentages used to
12 allocate pipeline, storage, and local peaking capacity to high and low load factor
13 customers under the mandatory capacity assignment requirement for firm transportation
14 service. Schedule 22 (Bates 189-194) contains the six-page worksheet that backs up the
15 calculations for the updated allocators.

16 **VIII. SUMMER 2020 COST OF GAS FACTOR**

17 **Q. What are the proposed 2020 summer firm sales cost of gas rates?**

18 A. The Company proposes a firm sales cost of gas rate of \$0.3148 per therm for residential
19 customers, \$0.3109 per therm for commercial/industrial high winter use customers, and
20 \$0.3199 per therm for commercial/industrial low winter use customers as shown on
21 Proposed Eighth Revised Page 89 (Bates 207).

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 15 of 16

1 **Q. Please explain tariff pages Proposed Third Revised Page 88 and Proposed**
2 **Thirteenth Revised Page 89.**

3 A. Proposed Third Revised Page 88 (Bates 206) and Proposed Thirteenth Revised Page 89
4 (Bates 207) contain the calculation of the 2020 Summer Period Cost of Gas Rate and
5 summarize the Company's forecast of firm gas sales, firm gas sendout, and gas costs. On
6 Proposed Thirteenth Revised Page 89, the 2021 Average Cost of Gas of \$0.3148 per
7 therm is derived by adding the Direct Cost of Gas Rate of \$0.3257 per therm to the
8 Indirect Cost of Gas Rate of (\$0.0109) per therm. The estimated total Anticipated Direct
9 Cost of gas is \$7,386,965 and the estimated Indirect Cost of Gas is (\$246,190). The
10 Direct Cost of Gas Rate and the Indirect Cost of Gas Rates are determined by dividing
11 each of these total cost figures by the projected Summer firm sales volumes of
12 22,681,422 therms. Proposed Thirteenth Revised Page 89 further shows that the
13 Residential Cost of Gas Rate of \$0.3148 per therm is equal to the Average Cost of Gas
14 for all firm sales customers. It also shows the calculation of the Commercial/Industrial
15 High Winter Use Cost of Gas Rate of \$0.3109 per therm and the Commercial/Industrial
16 Low Winter Use Cost of Gas Rate of \$0.3199 per therm.

17 The calculation of the Anticipated Direct Cost of Gas is shown on Proposed Third
18 Revised Page 88. To derive the total Anticipated Direct Cost of Gas of \$7,386,965, the
19 Company starts with the Unadjusted Anticipated Cost of Gas of \$7,284,571 and adds the
20 Net Adjustment totaling \$102,394.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Docket No. DG 20-XXX
Winter 2020/2021 Cost of Gas & Summer 2021 Cost of Gas
Direct Testimony of David B. Simek and Catherine A. McNamara
Page 16 of 16

1 **Q. What are the components of the Unadjusted Anticipated Cost of Gas?**

2 A. The Unadjusted Anticipated Cost of Gas consists of the following:

3	1. Purchased Gas Demand Costs	\$2,868,280
4	2. Purchased Gas Supply Costs	4,387,278
5	3. Produced Gas Costs	<u>29,014</u>
6	Total Unadjusted Anticipated Cost of Gas	** <u>\$7,284,572</u>

7 **Slightly off due to rounding

8 **Q. What are the components of the adjustments to the cost of gas?**

9 A. The adjustments to gas costs, listed on proposed Third Revised Page 88, are as follows:

10	1. Prior Period (Over)/Under Collection	\$105,886
11	2. Interest	<u>\$(3,492)</u>
12	Total Adjustments	<u>\$102,394</u>

13 **Q. How does the proposed average Residential Summer cost of gas rate in this filing**
14 **compare to the initial cost of gas rate approved by the Commission for the 2020**
15 **Summer Period?**

16 A. The cost of gas rate proposed in this filing is \$0.1372 per therm lower than the initial rate
17 approved by the Commission for the 2019 Summer Period (\$0.4520 vs. \$0.3148)
18 (Schedule 8, Bates 229). This decrease is primarily due to a \$1,779,560 lower estimated
19 under-collection compared to the under-collection from the prior summer period.

20 **Q. Does this conclude your testimony?**

21 A. Yes, it does.

NHPUC NO. 10 - GAS
 LIBERTY UTILITIES

Revised Proposed Twenty-Fourth Revised Page 84
 Superseding Twenty-Third Revised Page 84

II RATE SCHEDULES
FIRM RATE SCHEDULES

Rates effective November 1, 2019 - April 30, 2020
 Rates effective November 1, 2020 - April 30, 2021
 Winter Period

Rates Effective July 1, 2019 - October 31, 2019
 Rates Effective July 1, 2020 - October 31, 2020
 Summer Period

	Delivery Charge	Cost of Gas Rate Page 89	LDAC Page 97	Total Rate	Delivery Charge	Cost of Gas Rate Page 89	LDAC Page 97	Total Rate
Residential Non Heating - R-1	\$ 15.20			\$ 15.20	\$ 15.20			\$ 15.20
Customer Charge per Month per Meter	\$ 15.50		\$ -0.0603	\$ 15.50	\$ 15.50			\$ 15.50
All Therms	\$ 0.3860	\$ 0.5571	\$ 0.0589	\$ 1.0020	\$ 0.3860	\$ 0.4914	\$ 0.0310	\$ 0.9084
	\$ 0.3786	\$ 0.6203	\$ 0.0635	\$ 1.0624	\$ 0.3786	\$ 0.5556	\$ 0.0660	\$ 1.0002
Residential Heating - R-3	\$ 15.20			\$ 15.20	\$ 15.20			\$ 15.20
Customer Charge per Month per Meter	\$ 15.50			\$ 15.50	\$ 15.50			\$ 15.50
Size of the first block			\$ -0.0603					
all therms	\$ 0.5678	\$ 0.5571	\$ 0.0589	\$ 1.1838	\$ 0.5678	\$ 0.4914	\$ 0.0310	\$ 1.0902
All Therms	\$ 0.5569	\$ 0.6203	\$ 0.0635	\$ 1.2407	\$ 0.5569	\$ 0.5556	\$ 0.0660	\$ 1.1785
	\$ 6.08			\$ 6.08	\$ 6.08			\$ 6.08
Residential Heating - R-4	\$ 8.52			\$ 8.52	\$ 15.50			\$ 15.50
Customer Charge per Month per Meter	\$ 8.52		\$ -0.0603	\$ 8.52	\$ 15.50			\$ 15.50
Size of the first block			\$ 0.0589					
all therms	\$ 0.3123	\$ 0.3064	\$ 0.0589	\$ 0.6776	\$ 0.5678	\$ 0.4914	\$ 0.0310	\$ 1.0902
All Therms	\$ 0.2228	\$ (0.6203)	\$ 0.0635	\$ (0.3340)	\$ 0.2228	\$ 0.5556	\$ 0.0660	\$ 0.8444
	\$ 56.36			\$ 56.36	\$ 56.36			\$ 56.36
Commercial/Industrial - G-41	\$ 57.46			\$ 57.46	\$ 57.46			\$ 57.46
Customer Charge per Month per Meter	\$ 57.46		\$ -0.0549	\$ 57.46	\$ 57.46			\$ 57.46
Size of the first block			\$ 0.0555					
100 therms	\$ 0.4711	\$ 0.5552	\$ 0.0555	\$ 1.0818	\$ 0.4711	\$ 0.4868	\$ 0.0478	\$ 1.0057
Therms in the first block per month at	\$ 0.4624	\$ 0.6190	\$ 0.0494	\$ 1.1305	\$ 0.4624	\$ 0.5524	\$ 0.0757	\$ 1.0899
All therms over the first block per month at	\$ 0.3165	\$ 0.5552	\$ 0.0555	\$ 0.9272	\$ 0.3165	\$ 0.4868	\$ 0.0478	\$ 0.8511
	\$ 0.3404	\$ 0.6190	\$ 0.0494	\$ 0.9788	\$ 0.3404	\$ 0.5524	\$ 0.0757	\$ 0.9382
Commercial/Industrial - G-42	\$ 169.09			\$ 169.09	\$ 169.09			\$ 169.09
Customer Charge per Month per Meter	\$ 172.39		\$ -0.0549	\$ 172.39	\$ 172.39			\$ 172.39
Size of the first block			\$ 0.0555					
1000 therms	\$ 0.4284	\$ 0.5552	\$ 0.0555	\$ 1.0391	\$ 0.4284	\$ 0.4868	\$ 0.0478	\$ 0.9630
Therms in the first block per month at	\$ 0.4202	\$ 0.6190	\$ 0.0494	\$ 1.0886	\$ 0.4202	\$ 0.5524	\$ 0.0757	\$ 1.0480
All therms over the first block per month at	\$ 0.2855	\$ 0.5552	\$ 0.0555	\$ 0.8962	\$ 0.2855	\$ 0.4868	\$ 0.0478	\$ 0.8201
	\$ 0.2800	\$ 0.6190	\$ 0.0494	\$ 0.9484	\$ 0.2800	\$ 0.5524	\$ 0.0757	\$ 0.9078
			\$ -0.0549					
Commercial/Industrial - G-43	\$ 725.66			\$ 725.66	\$ 725.66			\$ 725.66
Customer Charge per Month per Meter	\$ 739.83		\$ -0.0549	\$ 739.83	\$ 739.83			\$ 739.83
All therms over the first block per month at	\$ 0.2633	\$ 0.5552	\$ 0.0555	\$ 0.8740	\$ 0.1204	\$ 0.4868	\$ 0.0478	\$ 0.6550
	\$ 0.2583	\$ 0.6190	\$ 0.0494	\$ 0.9267	\$ 0.1184	\$ 0.5524	\$ 0.0757	\$ 0.7459
	\$ 56.36		\$ -0.0549	\$ 56.41	\$ 56.36			\$ 56.36
Commercial/Industrial - G-51	\$ 57.46			\$ 57.46	\$ 57.46			\$ 57.46
Customer Charge per Month per Meter	\$ 57.46		\$ -0.0549	\$ 57.46	\$ 57.46			\$ 57.46
Size of the first block			\$ 0.0555					
100 therms	\$ 0.2839	\$ 0.5660	\$ 0.0555	\$ 0.9054	\$ 0.2839	\$ 0.4985	\$ 0.0478	\$ 0.8302
Therms in the first block per month at	\$ 0.2785	\$ 0.6258	\$ 0.0494	\$ 0.9537	\$ 0.2785	\$ 0.5633	\$ 0.0757	\$ 0.9475
All therms over the first block per month at	\$ 0.1846	\$ 0.5660	\$ 0.0555	\$ 0.8061	\$ 0.1846	\$ 0.4985	\$ 0.0478	\$ 0.7309
	\$ 0.1814	\$ 0.6258	\$ 0.0494	\$ 0.8563	\$ 0.1814	\$ 0.5633	\$ 0.0757	\$ 0.8201
Commercial/Industrial - G-52	\$ 169.09			\$ 169.09	\$ 169.09			\$ 169.09
Customer Charge per Month per Meter	\$ 172.39		\$ -0.0549	\$ 172.39	\$ 172.39			\$ 172.39
Size of the first block			\$ 0.0555					
1000 therms	\$ 0.2439	\$ 0.5660	\$ 0.0555	\$ 0.8654	\$ 0.1767	\$ 0.4985	\$ 0.0478	\$ 0.7230
Therms in the first block per month at	\$ 0.2392	\$ 0.6258	\$ 0.0494	\$ 0.9144	\$ 0.1733	\$ 0.5633	\$ 0.0757	\$ 0.8423
All therms over the first block per month at	\$ 0.1624	\$ 0.5660	\$ 0.0555	\$ 0.7839	\$ 0.1004	\$ 0.4985	\$ 0.0478	\$ 0.6467
	\$ 0.1593	\$ 0.6258	\$ 0.0494	\$ 0.8345	\$ 0.0985	\$ 0.5633	\$ 0.0757	\$ 0.7375
			\$ -0.0549					
Commercial/Industrial - G-53	\$ 746.81			\$ 746.81	\$ 746.81			\$ 746.81
Customer Charge per Month per Meter	\$ 761.39		\$ -0.0549	\$ 761.39	\$ 761.39			\$ 761.39
All therms over the first block per month at	\$ 0.1705	\$ 0.5660	\$ 0.0555	\$ 0.7920	\$ 0.0818	\$ 0.4985	\$ 0.0478	\$ 0.6281
	\$ 0.1672	\$ 0.6258	\$ 0.0494	\$ 0.8424	\$ 0.0802	\$ 0.5633	\$ 0.0757	\$ 0.7192
Commercial/Industrial - G-54	\$ 746.81			\$ 746.81	\$ 746.81			\$ 746.81
Customer Charge per Month per Meter	\$ 761.39		\$ -0.0549	\$ 761.39	\$ 761.39			\$ 761.39
All therms over the first block per month at	\$ 0.0650	\$ 0.5660	\$ 0.0555	\$ 0.6865	\$ 0.0353	\$ 0.4985	\$ 0.0478	\$ 0.5816
	\$ 0.0638	\$ 0.6258	\$ 0.0494	\$ 0.7390	\$ 0.0347	\$ 0.5633	\$ 0.0757	\$ 0.6737

Issued: ~~October xx, 2019~~ October xx, 2020
 Effective: ~~November 1, 2019~~ November 1, 2020

Issued by: _____
 Title: Susan L. Fleck
 President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2020 in Docket DG 20-xxx.
 Issued in compliance with NHPUC Order No. 26,306 dated October 31, 2019 in Docket DG 19-145

NHPUC NO. 10 - GAS
 LIBERTY UTILITIES

Revised Proposed Twenty-Fifth Revised Page 86
 Superseding Twenty-Fourth Revised Page 86

II RATE SCHEDULES
 FIRM RATE SCHEDULES

Rates effective November 1, 2019 - April 30, 2020
 Rates effective November 1, 2020 - April 30, 2021
 Winter Period

Rates Effective October 1, 2019 - October 31, 2019
 Rates Effective July 1, 2020 - October 31, 2020
 Summer Period

	Delivery Charge	Cost of Gas Rate Page 89	LDAC Page 97	Total Rate	Delivery Charge	Cost of Gas Rate Page 89	LDAC Page 97	Total Rate
Residential Non Heating - R-5	\$ 19.76			\$ 19.76	\$ 19.76			\$ 19.76
Customer Charge per Month per Meter	\$ 20.15			\$ 20.15	\$ 20.15			\$ 20.15
All Therms	\$ 0.5018	\$ 0.5571	\$ 0.0589	\$ 1.1178	\$ 0.5018	\$ 0.4914	\$ 0.0660	\$ 1.0592
	\$ 0.4922	\$ 0.5825	\$ 0.0660	\$ 1.1407	\$ 0.4922	\$ 0.5556	\$ 0.0660	\$ 1.1138
Residential Heating - R-6	\$ 19.76			\$ 19.76	\$ 19.76			\$ 19.76
Customer Charge per Month per Meter	\$ 20.15			\$ 20.15	\$ 20.15			\$ 20.15
Size of the first block								
All Therms			\$ 0.0603					
Therms in the first block per month at	\$ 0.7381	\$ 0.5571	\$ 0.0589	\$ 1.3541	\$ 0.7381	\$ 0.4914	\$ 0.0660	\$ 1.2955
	\$ 0.7240	\$ 0.5825	\$ 0.0660	\$ 1.3725	\$ 0.7240	\$ 0.5556	\$ 0.0660	\$ 1.3456
Residential Heating - R-7	\$ 7.90			\$ 7.90	\$ 7.90			\$ 7.90
Customer Charge per Month per Meter	\$ 11.08			\$ 11.08	\$ 20.15			\$ 20.15
Size of the first block								
All Therms			\$ 0.0603					
Therms in the first block per month at	\$ 0.4060	\$ 0.3064	\$ 0.0589	\$ 0.7713	\$ 0.7381	\$ 0.4914	\$ 0.0660	\$ 1.2955
	\$ 0.2896	\$ 0.5825	\$ 0.0660	\$ 0.9384	\$ 0.2896	\$ 0.5556	\$ 0.0660	\$ 0.9142
Commercial/Industrial - G-44	\$ 73.26			\$ 73.26	\$ 73.26			\$ 73.26
Customer Charge per Month per Meter	\$ 74.69			\$ 74.69	\$ 74.69			\$ 74.69
Size of the first block								
100 therms			\$ 0.0549		20 therms			
Therms in the first block per month at	\$ 0.6126	\$ 0.5552	\$ 0.0555	\$ 1.2233	\$ 0.6127	\$ 0.4868	\$ 0.0757	\$ 1.1752
	\$ 0.6008	\$ 0.5817	\$ 0.0757	\$ 1.2582	\$ 0.6008	\$ 0.5521	\$ 0.0757	\$ 1.2286
All therms over the first block per month at	\$ 0.4114	\$ 0.5552	\$ 0.0555	\$ 1.0220	\$ 0.4113	\$ 0.4868	\$ 0.0757	\$ 0.9738
	\$ 0.4036	\$ 0.5817	\$ 0.0757	\$ 1.0640	\$ 0.4036	\$ 0.5521	\$ 0.0757	\$ 1.0314
Commercial/Industrial - G-45	\$ 219.82			\$ 219.82	\$ 219.82			\$ 219.82
Customer Charge per Month per Meter	\$ 224.11			\$ 224.11	\$ 224.11			\$ 224.11
Size of the first block								
1000 therms			\$ 0.0649		400 therms			
Therms in the first block per month at	\$ 0.5569	\$ 0.5552	\$ 0.0555	\$ 1.1676	\$ 0.5569	\$ 0.4868	\$ 0.0757	\$ 1.1194
	\$ 0.5463	\$ 0.5817	\$ 0.0757	\$ 1.2037	\$ 0.5463	\$ 0.3855	\$ 0.0757	\$ 1.0075
All therms over the first block per month at	\$ 0.3711	\$ 0.5552	\$ 0.0555	\$ 0.9817	\$ 0.3710	\$ 0.4868	\$ 0.0757	\$ 0.9335
	\$ 0.3639	\$ 0.5817	\$ 0.0757	\$ 1.0243	\$ 0.3639	\$ 0.3855	\$ 0.0757	\$ 0.8254
Commercial/Industrial - G-46	\$ 943.36			\$ 943.36	\$ 943.36			\$ 943.36
Customer Charge per Month per Meter	\$ 961.78			\$ 961.83	\$ 961.78			\$ 961.78
All therms over the first block per month at	\$ 0.3423	\$ 0.5552	\$ 0.0555	\$ 0.9530	\$ 0.1565	\$ 0.4868	\$ 0.0757	\$ 0.7190
	\$ 0.3368	\$ 0.5817	\$ 0.0757	\$ 0.9932	\$ 0.1535	\$ 0.3855	\$ 0.0757	\$ 0.6147
Commercial/Industrial - G-55	\$ 73.26			\$ 73.26	\$ 73.26			\$ 73.26
Customer Charge per Month per Meter	\$ 74.69			\$ 74.69	\$ 74.69			\$ 74.69
Size of the first block								
100 therms			\$ 0.0549		100 therms			
Therms in the first block per month at	\$ 0.3691	\$ 0.5660	\$ 0.0555	\$ 0.9905	\$ 0.3691	\$ 0.4985	\$ 0.0757	\$ 0.9433
	\$ 0.3621	\$ 0.5879	\$ 0.0757	\$ 1.0248	\$ 0.3621	\$ 0.5633	\$ 0.0757	\$ 1.0025
All therms over the first block per month at	\$ 0.2400	\$ 0.5660	\$ 0.0555	\$ 0.8615	\$ 0.2400	\$ 0.4985	\$ 0.0757	\$ 0.8142
	\$ 0.2354	\$ 0.5879	\$ 0.0757	\$ 0.8981	\$ 0.2383	\$ 0.5633	\$ 0.0757	\$ 0.8773
Commercial/Industrial - G-56	\$ 219.82			\$ 219.82	\$ 219.82			\$ 219.82
Customer Charge per Month per Meter	\$ 224.11			\$ 224.11	\$ 224.11			\$ 224.11
Size of the first block								
1000 therms			\$ 0.0549		1000 therms			
Therms in the first block per month at	\$ 0.3171	\$ 0.5660	\$ 0.0555	\$ 0.9385	\$ 0.2297	\$ 0.4985	\$ 0.0757	\$ 0.8039
	\$ 0.3109	\$ 0.5879	\$ 0.0757	\$ 0.9736	\$ 0.2253	\$ 0.5633	\$ 0.0757	\$ 0.8643
All therms over the first block per month at	\$ 0.2111	\$ 0.5660	\$ 0.0555	\$ 0.8326	\$ 0.1305	\$ 0.4985	\$ 0.0757	\$ 0.7047
	\$ 0.2071	\$ 0.5879	\$ 0.0757	\$ 0.8698	\$ 0.1289	\$ 0.5633	\$ 0.0757	\$ 0.7679
Commercial/Industrial - G-57	\$ 970.84			\$ 970.84	\$ 970.84			\$ 970.84
Customer Charge per Month per Meter	\$ 989.80			\$ 989.85	\$ 989.80			\$ 989.80
All therms over the first block per month at	\$ 0.2216	\$ 0.5660	\$ 0.0555	\$ 0.8430	\$ 0.1063	\$ 0.4985	\$ 0.0757	\$ 0.6805
	\$ 0.2174	\$ 0.5879	\$ 0.0757	\$ 0.8801	\$ 0.1049	\$ 0.5633	\$ 0.0757	\$ 0.7439
Commercial/Industrial - G-58	\$ 970.84			\$ 970.84	\$ 970.84			\$ 970.84
Customer Charge per Month per Meter	\$ 989.80			\$ 989.85	\$ 989.80			\$ 989.80
All therms over the first block per month at	\$ 0.0846	\$ 0.5660	\$ 0.0555	\$ 0.7061	\$ 0.0459	\$ 0.4985	\$ 0.0757	\$ 0.6201
	\$ 0.0829	\$ 0.5879	\$ 0.0757	\$ 0.7456	\$ 0.0450	\$ 0.5633	\$ 0.0757	\$ 0.6840

Issued: ~~October xx, 2019~~ October xx, 2020
 Effective: ~~November 1, 2019~~ November 1, 2020

Issued by: _____
 Title: Susan L. Fleck
 President

Issued in compliance with NHPUC Order No. xx,xxx dated xxxx xx, 2020 in Docket DG 20-xxx.
 Issued in compliance with NHPUC Order No. 26,306 dated October 31, 2019 in Docket DG 19-145

**NHPUC NO. 10 - GAS
 LIBERTY UTILITIES**

**Revised Proposed Third Revised Page 97
 Superseding Second Revised Page 97**

Local Delivery Adjustment Clause Calculation

			<u>Sales Customers</u>		<u>Transportation Customers</u>
Residential Non Heating Rates - R-1					
Energy Efficiency Charge	\$ 0.0640	\$ 0.0831			
Demand Side Management Charge	\$ -	\$ -			
Conservation Charge (CCx)	\$ -	\$ 0.0640	\$	0.0831	
Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants	\$ -	\$ -			
Manufactured Gas Plants	\$ -0.0153	\$ 0.0197			
Environmental Surcharge (ES)	\$ -0.0153	\$	0.0197		
Revenue Decoupling Adjustment Factor (RDAF)	\$ (0.0629)	\$	(0.0562)	\$ -0.0549	
Energy Efficiency Resource Standard Lost Revenue Mechanism	\$ -0.0001	\$	-		
Rate Case Expense Factor (RCEF)	\$ -0.0017	\$	0.0002		
Residential Gas Assistance Program (RGAP)	\$ -0.0123	\$	0.0121		
LDAC	\$ -0.0310	\$	0.0589		per therm
Residential Heating Rates - R-3, R-4, R-6, R-7					
Energy Efficiency Charge	\$ 0.0640	\$ 0.0831			
Demand Side Management Charge	\$ -	\$ -			
Conservation Charge (CCx)	\$ -	\$ 0.0640	\$	0.0831	
Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants	\$ -	\$ -			
Manufactured Gas Plants	\$ -0.0153	\$ 0.0197			
Environmental Surcharge (ES)	\$ -0.0153	\$	0.0197		
Revenue Decoupling Adjustment Factor (RDAF)	\$ (0.0629)	\$ -0.0549	\$	(0.0562)	\$ -0.0549
Energy Efficiency Resource Standard Lost Revenue Mechanism	\$ -0.0001	\$	-		
Rate Case Expense Factor (RCEF)	\$ -0.0017	\$	0.0002		
Residential Gas Assistance Program (RGAP)	\$ -0.0123	\$	0.0121		
LDAC	\$ -0.0310	\$	0.0589		per therm
Commercial/Industrial Low Annual Use Rates - G-41, G-51, G-44, G-55					
Energy Efficiency Charge	\$ 0.0426	\$ 0.0441			
Demand Side Management Charge	\$ -	\$ -			
Conservation Charge (CCx)	\$ -	\$ 0.0426	\$	0.0441	\$ -0.0426
Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants	\$ -	\$ -			
Manufactured Gas Plants	\$ -0.0153	\$ 0.0197			
Environmental Surcharge (ES)	\$ -0.0153	\$	0.0197	\$ -0.0153	\$ 0.0197
Revenue Decoupling Adjustment Factor (RDAF)	\$ (0.0241)	\$	(0.0206)	\$ (0.0241)	\$ (0.0206) \$ (-0.0213)
Energy Efficiency Resource Standard Lost Revenue Mechanism	\$ -0.0001	\$	-	\$ -0.0001	\$ -
Rate Case Expense Factor (RCEF)	\$ -0.0017	\$	0.0002	\$ -0.0017	\$ 0.0002
Residential Gas Assistance Program (RGAP)	\$ -0.0123	\$	0.0121	\$ -0.0123	\$ 0.0121
LDAC	\$ -0.0478	\$	0.0555	\$ -0.0478	\$ 0.0555 per therm
Commercial/Industrial Medium Annual Use Rates - G-42, G-52, G-45, G-56					
Energy Efficiency Charge	\$ 0.0426	\$ 0.0441			
Demand Side Management Charge	\$ -	\$ -			
Conservation Charge (CCx)	\$ -	\$ 0.0426	\$	0.0441	\$ -0.0426
Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants	\$ -	\$ -			
Manufactured Gas Plants	\$ -0.0153	\$ 0.0197			
Environmental Surcharge (ES)	\$ -0.0153	\$	0.0197	\$ -0.0153	\$ 0.0197
Revenue Decoupling Adjustment Factor (RDAF)	\$ (0.0241)	\$	(0.0206)	\$ (0.0241)	\$ (0.0206) \$ (-0.0213)
Energy Efficiency Resource Standard Lost Revenue Mechanism	\$ -0.0001	\$	-	\$ -0.0001	\$ -
Rate Case Expense Factor (RCEF)	\$ -0.0017	\$	0.0002	\$ -0.0017	\$ 0.0002
Residential Gas Assistance Program (RGAP)	\$ -0.0123	\$	0.0121	\$ -0.0123	\$ 0.0121
LDAC	\$ -0.0478	\$	0.0555	\$ -0.0478	\$ 0.0555 per therm
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-46, G-56, G-57, G-58					
Energy Efficiency Charge	\$ 0.0426	\$ 0.0441			
Demand Side Management Charge	\$ -	\$ -			
Conservation Charge (CCx)	\$ -	\$ 0.0426	\$	0.0441	\$ -0.0426
Relief Holder and pond at Gas Street, Concord, NH Manufactured Gas Plants	\$ -	\$ -			
Manufactured Gas Plants	\$ -0.0153	\$ 0.0197			
Environmental Surcharge (ES)	\$ -0.0153	\$	0.0197	\$ -0.0153	\$ 0.0197
Revenue Decoupling Adjustment Factor (RDAF)	\$ (0.0241)	\$	(0.0206)	\$ (0.0241)	\$ (0.0206) \$ (-0.0213)
Energy Efficiency Resource Standard Lost Revenue Mechanism	\$ -0.0001	\$	-	\$ -0.0001	\$ -
Rate Case Expense Factor (RCEF)	\$ -0.0017	\$	0.0002	\$ -0.0017	\$ 0.0002
Residential Gas Assistance Program (RGAP)	\$ -0.0123	\$	0.0121	\$ -0.0123	\$ 0.0121
LDAC	\$ -0.0478	\$	0.0555	\$ -0.0478	\$ 0.0555 per therm

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Liberty Utilities (EnergyNorth Natural Gas) Corp.

1 d/b/a Liberty Utilities
 2 Peak 2020 - 2021 Winter Cost of Gas Filing
 3 Annual Bill Comparisons, Nov 19 - Apr 20 vs Nov 20 - Apr 21 - Residential Heating Rate R-3
 4
 5

6 November 1, 2020 - April 30, 2021

7 Residential Heating (R3)

8 PROPOSED

		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
9		62	110	123	148	132	92	667
10	average Usage (Therms)							
11		7/1/2020 - Current						
12	Winter:							
13	Cust. Chg	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 93.00
14	Headblock	\$ 0.5678						
15	Tailblock	\$ 0.5678	\$ 62.46	\$ 69.84	\$ 84.03	\$ 74.95	\$ 52.24	\$ 378.72
16	HB Threshold	-						
17								
24	Total Base Rate Amount	\$ 50.70	\$ 77.96	\$ 85.34	\$ 99.53	\$ 90.45	\$ 67.74	\$ 471.72
25								
26	COG Rate - (Seasonal)	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571
27	COG amount	\$ 34.54	\$ 61.28	\$ 68.52	\$ 82.45	\$ 73.54	\$ 51.25	\$ 371.59
28		\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603	
29	LDAC	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589
30	LDAC amount	\$ 3.65	\$ 6.48	\$ 7.24	\$ 8.72	\$ 7.78	\$ 5.42	\$ 39.29
31								
32	Total Bill	\$ 88.90	\$ 145.72	\$ 161.11	\$ 190.70	\$ 171.76	\$ 124.41	\$ 882.60

34 November 1, 2019 - April 30, 2020

35 Residential Heating (R3)

36 CURRENT

		Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
37		62	110	123	148	132	92	667
38	average Usage (Therms)							
39		7/1/19 - 6/30/20 7/1/2020 - Current						
40	Winter:							
41	Cust. Chg	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 91.20
42	Headblock	\$ 0.5569						
43	Tailblock	\$ 0.5569	\$ 61.26	\$ 68.50	\$ 82.42	\$ 73.51	\$ 51.23	\$ 371.45
44	HB Threshold	-						
45								
52	Total Base Rate Amount	\$ 49.73	\$ 76.46	\$ 83.70	\$ 97.62	\$ 88.71	\$ 66.43	\$ 462.65
53								
54	COG Rate - (Seasonal)	\$ 0.6203	\$ 0.6203	\$ 0.5653	\$ 0.4184	\$ 0.3499	\$ 0.2679	\$ 0.4632
55	COG amount	\$ 38.46	\$ 68.23	\$ 69.53	\$ 61.92	\$ 46.19	\$ 24.65	\$ 308.98
56								
57	LDAC	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310
58	LDAC amount	\$ 1.92	\$ 3.41	\$ 3.81	\$ 4.59	\$ 4.09	\$ 2.85	\$ 20.68
59								
60	Total Bill	\$ 90.11	\$ 148.10	\$ 157.04	\$ 164.13	\$ 138.99	\$ 93.93	\$ 792.31

62 DIFFERENCE:

63	Total Bill	\$ (1.21)	\$ (2.38)	\$ 4.06	\$ 26.57	\$ 32.77	\$ 30.48	\$ 90.29
64	% Change	-1.35%	-1.61%	2.59%	16.19%	23.58%	32.44%	11.40%
65								
66	Base Rate	\$ 0.98	\$ 1.50	\$ 1.64	\$ 1.91	\$ 1.74	\$ 1.30	\$ 9.07
67	% Change	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
68								
69	COG & LDAC	\$ (2.19)	\$ (3.88)	\$ 2.42	\$ 24.66	\$ 31.03	\$ 29.17	\$ 81.22
70	% Change	-5.69%	-5.69%	3.49%	39.82%	67.19%	118.37%	26.29%

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1 d/b/a Liberty Utilities
 2 Peak 2020 - 2021 Winter Cost of Gas Filing
 3 Annual Bill Comparisons, Nov 19 - Apr 20 vs Nov 20 - Apr 21 - Commercial Rate G-41
 4
 5

6 November 1, 2020 - April 30, 2021

7 Commercial Rate (G-41)

8 PROPOSED

		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
9		89	277	504	457	331	297	1,955
10	average Usage (Therms)							
11								
12	Winter: <u>7/1/2020 - Current</u>							
13	Cust. Chg \$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 344.76
14	Headblock \$ 0.4711	\$ 41.93	\$ 47.11	\$ 47.11	\$ 47.11	\$ 47.11	\$ 47.11	\$ 277.48
15	Tailblock \$ 0.3165	\$ -	\$ 56.02	\$ 127.87	\$ 112.99	\$ 73.11	\$ 62.35	\$ 432.34
16	HB Threshold 100							
17								
24	Total Base Rate Amount	\$ 99.39	\$ 160.59	\$ 232.44	\$ 217.56	\$ 177.68	\$ 166.92	\$ 1,054.58
25								
26	COG Rate - (Seasonal)	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552
27	COG amount	\$ 49.41	\$ 153.79	\$ 279.82	\$ 253.73	\$ 183.77	\$ 164.89	\$ 1,085.42
28		\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	
29	LDAC	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
30	LDAC amount	\$ 4.94	\$ 15.37	\$ 27.96	\$ 25.35	\$ 18.36	\$ 16.47	\$ 108.44
31								
32	Total Bill	\$153.74	\$329.75	\$540.21	\$496.64	\$379.81	\$348.29	\$2,248.44

34 November 1, 2019 - April 30, 2020

35 Commercial Rate (G-41)

36 CURRENT

		Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
37		89	277	504	457	331	297	1,955
38	average Usage (Therms)							
39								
40	Winter: <u>7/1/19 - 6/30/20</u> <u>7/1/2020 - Current</u>							
41	Cust. Chg \$ 56.36 \$ 57.46	\$ 56.36	\$ 56.36	\$ 56.36	\$ 56.36	\$ 56.36	\$ 56.36	\$ 338.16
42	Headblock \$ 0.4621 \$ 0.4711	\$ 41.13	\$ 46.21	\$ 46.21	\$ 46.21	\$ 46.21	\$ 46.21	\$ 272.18
43	Tailblock \$ 0.3104 \$ 0.3165	\$ -	\$ 54.94	\$ 125.40	\$ 110.81	\$ 71.70	\$ 61.15	\$ 424.01
44	HB Threshold 100 100							
45								
52	Total Base Rate Amount	\$ 97.49	\$ 157.51	\$ 227.97	\$ 213.38	\$ 174.27	\$ 163.72	\$ 1,034.34
53								
54	COG Rate - (Seasonal)	\$ 0.6190	\$ 0.6190	\$ 0.5640	\$ 0.4171	\$ 0.3486	\$ 0.2666	\$ 0.4583
55	COG amount	\$ 55.09	\$ 171.46	\$ 284.26	\$ 190.61	\$ 115.39	\$ 79.18	\$ 895.99
56								
57	LDAC	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478
58	LDAC amount	\$ 4.25	\$ 13.24	\$ 24.09	\$ 21.84	\$ 15.82	\$ 14.20	\$ 93.45
59								
60	Total Bill	\$156.83	\$342.21	\$536.32	\$425.84	\$305.48	\$257.10	\$2,023.78

62 DIFFERENCE:

63	Total Bill	\$ (3.09)	\$ (12.47)	\$ 3.90	\$ 70.79	\$ 74.33	\$ 91.19	\$ 224.65
64	% Change	-1.97%	-3.64%	0.73%	16.62%	24.33%	35.47%	11.10%
65								
66	Base Rate	\$ 1.90	\$ 3.08	\$ 4.46	\$ 4.18	\$ 3.41	\$ 3.20	\$ 20.23
67	% Change	1.95%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
68								
69	COG & LDAC	\$ (5.00)	\$ (15.55)	\$ (0.57)	\$ 66.62	\$ 70.92	\$ 87.99	\$ 204.42
70	% Change	-9.07%	-9.07%	-0.20%	34.95%	61.47%	111.13%	22.81%

Liberty Utilities (EnergyNorth Natural Gas) Corp.

d/b/a Liberty Utilities

Peak 2020 - 2021 Winter Cost of Gas Filing

Annual Bill Comparisons, Nov 19 - Apr 20 vs Nov 20 - Apr 21 - Commercial Rate G-42

72

73

November 1, 2020 - April 30, 2021

C&I High Winter Use Medium G-42

PROPOSED

		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
average Usage (Therms)		830	2,189	3,708	3,406	2,603	2,395	15,131
	<u>7/1/2020 - Current</u>							
Winter:								
Cust. Chg	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,034.34
Headblock	\$ 0.4284	\$ 355.57	\$ 428.40	\$ 428.40	\$ 428.40	\$ 428.40	\$ 428.40	\$ 2,497.57
Tailblock	\$ 0.2855	\$ -	\$ 339.46	\$ 773.13	\$ 686.91	\$ 457.66	\$ 398.27	\$ 2,655.44
HB Threshold	1,000							
Total Base Rate Amount		\$ 527.96	\$ 940.25	\$ 1,373.92	\$ 1,287.70	\$ 1,058.45	\$ 999.06	\$ 6,187.35
COG Rate - (Seasonal)		\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552
COG amount		\$ 460.82	\$ 1,215.33	\$ 2,058.68	\$ 1,891.01	\$ 1,445.19	\$ 1,329.70	\$ 8,400.73
		\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	
LDAC		\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
LDAC amount		\$ 46.04	\$ 121.42	\$ 205.68	\$ 188.93	\$ 144.39	\$ 132.85	\$ 839.32
Total Bill		\$ 1,034.82	\$ 2,277.01	\$ 3,638.29	\$ 3,367.65	\$ 2,648.02	\$ 2,461.62	\$ 15,427.40

100

November 1, 2019 - April 30, 2020

C&I High Winter Use Medium G-42

CURRENT

		Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
average Usage (Therms)		830	2,189	3,708	3,406	2,603	2,395	15,131
Winter:	<u>7/1/19 - 6/30/20</u> <u>7/1/2020 - Current</u>							
Cust. Chg	\$ 169.09 \$ 172.39	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 1,014.54
Headblock	\$ 0.4202 \$ 0.4284	\$ 348.77	\$ 420.20	\$ 420.20	\$ 420.20	\$ 420.20	\$ 420.20	\$ 2,449.77
Tailblock	\$ 0.2800 \$ 0.2855	\$ -	\$ 332.92	\$ 758.24	\$ 673.68	\$ 448.84	\$ 390.60	\$ 2,604.28
HB Threshold	1,000 1,000							
Total Base Rate Amount		\$ 517.86	\$ 922.21	\$ 1,347.53	\$ 1,262.97	\$ 1,038.13	\$ 979.89	\$ 6,068.59
COG Rate - (Seasonal)		\$ 0.6190	\$ 0.6190	\$ 0.5640	\$ 0.4171	\$ 0.3486	\$ 0.2666	\$0.4578
COG amount		\$ 513.77	\$ 1,354.99	\$ 2,091.31	\$ 1,420.64	\$ 907.41	\$ 638.51	\$ 6,926.63
LDAC		\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	0.0478
LDAC amount		\$ 39.67	\$ 104.63	\$ 177.24	\$ 162.81	\$ 124.42	\$ 114.48	\$ 723.26
Total Bill		\$ 1,071.30	\$ 2,381.84	\$ 3,616.08	\$ 2,846.42	\$ 2,069.96	\$ 1,732.88	\$ 13,718.48

129

DIFFERENCE:

Total Bill		\$ (36.48)	\$ (104.83)	\$ 22.21	\$ 521.23	\$ 578.06	\$ 728.74	\$ 1,708.92
% Change		-3.41%	-4.40%	0.61%	18.31%	27.93%	42.05%	12.46%
Base Rate		\$ 10.11	\$ 18.04	\$ 26.39	\$ 24.73	\$ 20.32	\$ 19.17	\$ 118.76
% Change		1.95%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
COG & LDAC		\$ (46.59)	\$ (122.87)	\$ (4.19)	\$ 496.49	\$ 557.75	\$ 709.57	\$ 1,590.16
% Change		-9.07%	-9.07%	-0.20%	34.95%	61.47%	111.13%	22.96%

138

Liberty Utilities (EnergyNorth Natural Gas) Corp.
 1 **d/b/a Liberty Utilities**
 2 **Peak 2020 - 2021 Winter Cost of Gas Filing**
 139 **Annual Bill Comparisons, Nov 19 - Apr 20 vs Nov 20 - Apr 21 - Commercial Rate G-52**

142 **November 1, 2020 - April 30, 2021**

143 **Commercial Rate (G-52)**

144 PROPOSED			Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
145	146	average Usage (Therms)	1,352	1,866	2,284	2,160	1,886	1,760	11,308
147	148	Winter: <u>7/1/2020 - Current</u>							
149		Cust. Chg \$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,034.34
150		Headblock \$ 0.2439	\$ 243.90	\$ 243.90	\$ 243.90	\$ 243.90	\$ 243.90	\$ 243.90	\$ 1,463.40
151		Tailblock \$ 0.1624	\$ 57.16	\$ 140.64	\$ 208.52	\$ 188.38	\$ 143.89	\$ 123.42	\$ 862.02
152		HB Threshold 1,000							
153	160	Total Base Rate Amount	\$ 473.45	\$ 556.93	\$ 624.81	\$ 604.67	\$ 560.18	\$ 539.71	\$ 3,359.76
161	162	COG Rate - (Seasonal)	\$0.5660	\$0.5660	\$0.5660	\$0.5660	\$0.5660	\$0.5660	\$ 0.5660
163	163	COG amount	\$ 765.23	\$ 1,056.16	\$ 1,292.74	\$ 1,222.56	\$ 1,067.48	\$ 996.16	\$ 6,400.33
164			\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	
165	165	LDAC	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
166	166	LDAC amount	\$ 75.00	\$ 103.51	\$ 126.69	\$ 119.82	\$ 104.62	\$ 97.63	\$ 627.26
167	168	Total Bill	\$1,313.68	\$1,716.59	\$2,044.25	\$1,947.05	\$1,732.27	\$1,633.50	\$10,387.35

170 **November 1, 2019 - April 30, 2020**

171 **Commercial Rate (G-52)**

172 CURRENT			Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
173	174	average Usage (Therms)	1,352	1,866	2,284	2,160	1,886	1,760	11,308
175	176	Winter: <u>7/1/19 - 6/30/20</u> <u>7/1/2020 - Current</u>							
177		Cust. Chg \$ 169.09 \$ 172.39	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 1,014.54
178		Headblock \$ 0.2392 \$ 0.2439	\$ 239.20	\$ 239.20	\$ 239.20	\$ 239.20	\$ 239.20	\$ 239.20	\$ 1,435.20
179		Tailblock \$ 0.1593 \$ 0.1624	\$ 56.07	\$ 137.95	\$ 204.54	\$ 184.79	\$ 141.14	\$ 121.07	\$ 845.56
180		HB Threshold 1,000 1,000							
181	188	Total Base Rate Amount	\$ 464.36	\$ 546.24	\$ 612.83	\$ 593.08	\$ 549.43	\$ 529.36	\$ 3,295.30
189	190	COG Rate - (Seasonal)	\$ 0.6258	\$ 0.6258	\$ 0.5708	\$ 0.4239	\$ 0.3554	\$ 0.2734	\$ 0.4762
191	191	COG amount	\$ 846.08	\$ 1,167.74	\$ 1,303.71	\$ 915.62	\$ 670.28	\$ 481.18	\$ 5,384.62
192	193	LDAC	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478
194	194	LDAC amount	\$ 64.63	\$ 89.19	\$ 109.18	\$ 103.25	\$ 90.15	\$ 84.13	\$ 540.52
195	196	Total Bill	\$1,375.07	\$1,803.18	\$2,025.71	\$1,611.95	\$1,309.87	\$1,094.67	\$9,220.45

198 **DIFFERENCE:**

199	200	Total Bill	\$ (61.39)	\$ (86.59)	\$ 18.54	\$ 335.10	\$ 422.40	\$ 538.83	\$ 1,166.90
201	201	% Change	-4.46%	-4.80%	0.92%	20.79%	32.25%	49.22%	12.66%
202	202	Base Rate	\$ 9.09	\$ 10.68	\$ 11.98	\$ 11.60	\$ 10.75	\$ 10.36	\$ 64.45
203	203	% Change	1.96%	1.96%	1.95%	1.96%	1.96%	1.96%	1.96%
204	204								
205	205	COG & LDAC	\$ (70.48)	\$ (97.27)	\$ 6.56	\$ 323.50	\$ 411.66	\$ 528.48	\$ 1,102.44
206	206	% Change	-8.33%	-8.33%	0.50%	35.33%	61.42%	109.83%	20.47%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities
2 Peak 2020 - 2021 Winter Cost of Gas Filing

207 Residential Heating

	Winter 2018-19	Winter 2019-20
208 Customer Charge	\$ 15.50	\$ 15.50
209 First 100 Therms	\$ 0.5678	\$ 0.5678
211 Excess 100 Therms	\$ 0.5678	\$ 0.5678
212 LDAC	\$ 0.0310	\$ 0.0589 -\$0.0603
213 COG	\$ 0.4632	\$ 0.5571
214 Total Adjust	\$ 0.4942	\$ 0.6160 -\$0.6174

	Winter 2017-18 COG @	Winter 2018-19 COG	Total		Base Rate		COG		LDAC			
			\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact		
220	\$0.4942	-\$0.6174	\$0.6160	\$0.12	25%							
221												
222 Cooking alone	5	\$20.81	\$3.09	\$3.08	(\$17.73)	-85.20%	-\$18.34	-88%	\$0.47	15%	\$0.14	0.67%
223					(\$17.72)	-85.17%			\$0.15		0.70%	
224	10	\$26.12	\$6.17	\$6.16	(\$19.96)	-76.42%	-\$21.18	-81%	\$0.94	15%	\$0.28	1.07%
225					(\$19.95)	-76.36%			\$0.29		1.12%	
226	20	\$36.74	\$12.35	\$12.32	(\$24.42)	-66.47%	-\$26.86	-73%	\$1.88	15%	\$0.56	1.52%
227					(\$24.39)	-66.39%			\$0.59		1.59%	
228 Water Heating alone	30	\$47.36	\$18.52	\$18.48	(\$28.88)	-60.98%	-\$32.53	-69%	\$2.82	15%	\$0.84	1.77%
229					(\$28.84)	-60.89%			\$0.88		1.85%	
230	45	\$63.29	\$27.78	\$27.72	(\$35.57)	-56.20%	-\$41.05	-65%	\$4.22	15%	\$1.26	1.98%
231					(\$35.54)	-56.10%			\$4.32		2.08%	
232	50	\$68.60	\$30.87	\$30.80	(\$37.80)	-55.10%	-\$43.89	-64%	\$4.69	15%	\$1.40	2.03%
233					(\$37.73)	-55.00%			\$4.46		2.13%	
234 Heating Alone	80	\$95.15	\$46.30	\$46.20	(\$48.95)	-51.45%	-\$58.09	-61%	\$7.04	15%	\$2.09	2.20%
235					(\$48.85)	-51.34%			\$2.20		2.31%	
236	125	\$156.75	\$82.11	\$81.93	(\$74.82)	-47.73%	-\$91.02	-58%	\$12.48	15%	\$3.71	2.37%
237					(\$74.64)	-47.62%			\$3.89		2.48%	
238	150	\$174.81	\$92.61	\$92.40	(\$82.41)	-47.14%	-\$100.67	-58%	\$14.08	15%	\$4.19	2.39%
239					(\$82.20)	-47.02%			\$4.39		2.51%	
240	200	\$227.91	\$123.48	\$123.20	(\$104.71)	-45.94%	-\$129.06	-57%	\$18.77	15%	\$5.58	2.45%
241					(\$104.43)	-45.82%			\$5.86		2.57%	

Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty Utilities
 Revenue Decoupling Adjustment Factor (RDAF)
 For LDAC effective November 1, 2020 - October 31, 2021

Schedule 19
 RDAF
 Revised Page 1 of 15

	<u>Reconciliation</u>	
1	Projected November 1, 2020 Reconciliation Balance - RDAF Page 2	(\$1,010,099)
2	Estimated November 2020 - October 2021 Sales (therms)	179,574,679
3	Revenue Decoupling Reconciliation rate per therm November 2020 - October 2021	(\$0.0056)
4	<u>Residential</u>	
5	Residential Revenue Decoupling Deficiency / (Excess) - RDAF Page 3	(\$3,150,744)
	Estimated Residential November 2020 - October 2021 Sales (therms)	63,939,354
	Residential Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0493)
6	Revenue Decoupling Reconciliation rate per therm November 2020 - October 2021	(\$0.0056)
7	Residential Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0549)
8	<u>Commercial</u>	
9	Commercial Revenue Decoupling Deficiency / (Excess) - RDAF Page 3	(\$1,815,203)
10	Estimated Commercial November 2020 - October 2021 Sales (therms)	115,635,325
	Commercial Decoupling rate per therm November 2020 - October 2021	(\$0.0157)
	Revenue Decoupling Reconciliation rate per therm November 2020 - October 2021	(\$0.0056)
	Commercial Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0213)
	<u>Residential</u>	
1	Residential Projected November 1, 2020 Reconciliation Balance - RDAF Page 2	(\$441,556)
2	Residential Revenue Decoupling Deficiency / (Excess) - RDAF Page 3	<u>(\$3,150,744)</u>
3	Total Residential Revenue Decoupling Deficiency / (Excess)	(\$3,592,300)
4	Estimated Residential November 2020 - October 2021 Sales (therms)	63,939,354
5	Residential Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0562)
	<u>Commercial</u>	
6	Commercial Projected November 1, 2020 Reconciliation Balance - RDAF Page 2	(\$568,542)
7	Commercial Revenue Decoupling Deficiency / (Excess) - RDAF Page 3	<u>\$ (1,815,203)</u>
8	Total Commercial Revenue Decoupling Deficiency / (Excess)	(\$2,383,746)
9	Estimated Commercial November 2020 - October 2021 Sales (therms)	115,635,325
10	Commercial Revenue Decoupling rate per therm November 2020 - October 2021	(\$0.0206)

Schedule 19
 RDAF
 Revised Page 2 of 15

Liberty Utilities (Energy/Natural Gas) Corp.
 NOVEMBER 2019 THROUGH OCTOBER 2020
 REVENUE DECOUPLING RECONCILIATION BY SECTOR

1 FOR THE MONTH OF: 2 DAYS IN MONTH	Nov-19 30	Dec-19 31	Jan-20 31	Feb-20 29	Mar-20 31	Apr-20 30	May-20 31	Jun-20 30	Jul-20 31	Aug-20 31	Sep-20 30	Oct-20 31
3 Beginning Balance	\$ (7,016,794)	\$ (6,930,003)	\$ (6,102,934)	\$ (5,081,061)	\$ (4,149,505)	\$ (3,286,582)	\$ (2,626,089)	\$ (2,133,973)	\$ (1,880,633)	\$ (1,714,967)	\$ (1,547,954)	\$ (1,336,480)
4												
5 Less: Reconcile RDAF estimate to actual	\$ (26,124)											
6												
7 Add: Collected Revenue	140,084	853,205	1,044,382	948,942	877,892	668,384	498,676	258,695	170,621	171,510	215,221	329,616
8												
9 Ending Balance Pre-Interest	\$ (6,902,824)	\$ (6,076,698)	\$ (5,058,552)	\$ (4,132,119)	\$ (3,271,613)	\$ (2,618,202)	\$ (2,127,412)	\$ (1,875,278)	\$ (1,710,012)	\$ (1,543,453)	\$ (1,332,633)	\$ (1,006,865)
10												
11 Month's Average Balance	\$ (6,059,811)	\$ (6,502,351)	\$ (5,580,741)	\$ (4,606,590)	\$ (3,710,559)	\$ (2,952,292)	\$ (2,376,751)	\$ (2,004,625)	\$ (1,795,322)	\$ (1,629,212)	\$ (1,440,294)	\$ (1,171,672)
12												
13 Interest Rate	4.75%	4.75%	4.75%	4.75%	4.75%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
14												
15 Interest Applied	\$ (27,172)	\$ (26,236)	\$ (28,514)	\$ (17,285)	\$ (14,069)	\$ (7,882)	\$ (6,569)	\$ (5,255)	\$ (4,027)	\$ (4,027)	\$ (3,817)	\$ (2,234)
16												
17 Ending Balance	\$ (6,930,003)	\$ (6,102,934)	\$ (5,081,061)	\$ (4,149,505)	\$ (3,286,582)	\$ (2,626,089)	\$ (2,133,973)	\$ (1,880,633)	\$ (1,714,967)	\$ (1,547,954)	\$ (1,336,480)	\$ (1,010,099)

RESIDENTIAL												
1 FOR THE MONTH OF: 2 DAYS IN MONTH	(Actual) Nov-19 30	(Actual) Dec-19 31	(Actual) Jan-20 31	(Actual) Feb-20 29	(Actual) Mar-20 31	(Actual) Apr-20 30	(Actual) May-20 31	(Actual) Jun-20 30	(Actual) Jul-20 31	(Estimate) Aug-20 31	(Estimate) Sep-20 30	(Estimate) Oct-20 31
3 Beginning Balance	\$ (4,066,854)	\$ (3,997,206)	\$ (3,475,260)	\$ (2,831,905)	\$ (2,243,566)	\$ (1,703,013)	\$ (1,291,637)	\$ (994,280)	\$ (860,469)	\$ (780,674)	\$ (715,149)	\$ (616,895)
4												
5 Less: Reconcile RDAF estimate to actual	\$ (15,139)											
6												
7 Add: Collected Revenue	100,498	536,989	656,052	597,898	548,497	415,370	300,508	136,285	82,056	67,587	100,031	176,798
8												
9 Ending Balance Pre-Interest	\$ (3,981,495)	\$ (3,460,217)	\$ (2,819,208)	\$ (2,234,007)	\$ (1,695,069)	\$ (1,287,643)	\$ (991,129)	\$ (857,995)	\$ (778,412)	\$ (713,088)	\$ (615,118)	\$ (440,097)
10												
11 Month's Average Balance	\$ (4,024,175)	\$ (3,728,712)	\$ (3,147,234)	\$ (2,532,956)	\$ (1,969,317)	\$ (1,495,328)	\$ (1,141,383)	\$ (926,137)	\$ (819,441)	\$ (746,881)	\$ (665,134)	\$ (528,496)
12												
13 Interest Rate	4.75%	4.75%	4.75%	4.75%	4.75%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
14												
15 Interest Applied	\$ (15,711)	\$ (15,043)	\$ (12,697)	\$ (9,559)	\$ (7,945)	\$ (3,994)	\$ (3,151)	\$ (2,474)	\$ (2,262)	\$ (2,062)	\$ (1,777)	\$ (1,459)
16												
17 Ending Balance	\$ (3,997,206)	\$ (3,475,260)	\$ (2,831,905)	\$ (2,243,566)	\$ (1,703,013)	\$ (1,291,637)	\$ (994,280)	\$ (860,469)	\$ (780,674)	\$ (715,149)	\$ (616,895)	\$ (441,556)

COMMERCIAL & INDUSTRIAL												
18 FOR THE MONTH OF: 19 DAYS IN MONTH	(Actual) Nov-19 30	(Actual) Dec-19 31	(Actual) Jan-20 31	(Actual) Feb-20 29	(Actual) Mar-20 31	(Actual) Apr-20 30	(Actual) May-20 31	(Actual) Jun-20 30	(Estimate) Jul-20 31	(Estimate) Aug-20 31	(Estimate) Sep-20 30	(Estimate) Oct-20 31
20 Beginning Balance	\$ (2,949,937)	\$ (2,932,797)	\$ (2,627,674)	\$ (2,249,156)	\$ (1,905,938)	\$ (1,583,568)	\$ (1,334,451)	\$ (1,139,693)	\$ (1,020,164)	\$ (934,293)	\$ (832,805)	\$ (719,585)
21												
22 Less: Reconcile RDAF estimate to actual	\$ (10,982)											
23												
24 Add: Collected Revenue	39,583	316,316	388,335	351,044	329,395	253,009	198,168	122,410	88,565	103,924	115,290	152,818
25												
26 Ending Balance Pre-Interest	\$ (2,921,335)	\$ (2,616,481)	\$ (2,239,339)	\$ (1,898,113)	\$ (1,576,544)	\$ (1,330,559)	\$ (1,136,283)	\$ (1,017,283)	\$ (931,599)	\$ (830,369)	\$ (717,514)	\$ (566,767)
27												
28 Month's Average Balance	\$ (2,935,636)	\$ (2,774,639)	\$ (2,433,507)	\$ (2,073,635)	\$ (1,741,241)	\$ (1,457,064)	\$ (1,235,367)	\$ (1,078,488)	\$ (975,882)	\$ (882,331)	\$ (775,160)	\$ (643,176)
29												
30 Interest Rate	4.75%	4.75%	4.75%	4.75%	4.75%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
31												
32 Interest Applied	\$ (11,461)	\$ (11,194)	\$ (9,817)	\$ (7,826)	\$ (7,025)	\$ (3,892)	\$ (3,410)	\$ (2,881)	\$ (2,694)	\$ (2,435)	\$ (2,071)	\$ (1,775)
33												
34 Ending Balance	\$ (2,932,797)	\$ (2,627,674)	\$ (2,249,156)	\$ (1,905,938)	\$ (1,583,568)	\$ (1,334,451)	\$ (1,139,693)	\$ (1,020,164)	\$ (934,293)	\$ (832,805)	\$ (719,585)	\$ (568,542)

35 Total Ending Balance	\$ (6,930,003)	\$ (6,102,934)	\$ (5,081,061)	\$ (4,149,504)	\$ (3,286,582)	\$ (2,626,089)	\$ (2,133,973)	\$ (1,880,633)	\$ (1,714,967)	\$ (1,547,954)	\$ (1,336,480)	\$ (1,010,099)
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Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
 2 Off Peak 2021 Summer Cost of Gas Filing
 3 Annual Bill Comparisons, May 20 - Oct 20 vs May 21 - Oct 21 - Residential Heating Rate R-3

5 November 1, 2020 - April 30, 2021
 7 Residential Heating (R3)

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
Typical Usage (Therms)	62	110	123	148	132	92	667
7/1/2020 - Current							
Winter:							
13 Cust. Chg	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 93.00
14 Headblock	\$ 0.5678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Tailblock	\$ 0.5678	\$ 35.20	\$ 62.46	\$ 69.84	\$ 84.03	\$ 74.95	\$ 378.72
16 HB Threshold	-	-	-	-	-	-	-
17							
18 Summer:							
19 Cust. Chg	\$ 15.50						
20 Headblock	\$ 0.5678						
21 Tailblock	\$ 0.5678						
22 HB Threshold	-						
23							
24 Total Base Rate Amount	\$ 50.70	\$ 77.96	\$ 85.34	\$ 99.53	\$ 90.45	\$ 67.74	\$ 471.72
25							
26 COG Rate - (Seasonal)	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571	\$ 0.5571
27 COG amount	\$ 34.54	\$ 61.28	\$ 69.52	\$ 82.45	\$ 73.54	\$ 51.25	\$ 371.59
28	\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603	\$ 0.0603
29 LDAC	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589
30 LDAC amount	\$ 3.65	\$ 6.48	\$ 7.24	\$ 8.72	\$ 7.78	\$ 5.42	\$ 39.29
31							
32 Total Bill	\$ 88.90	\$ 145.72	\$ 161.11	\$ 190.70	\$ 171.76	\$ 124.41	\$ 882.60

34 November 1, 2019 - April 30, 2020
 35 Residential Heating (R3)

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
Typical Usage (Therms)	62	110	123	148	132	92	667
7/1/19 - 6/30/20							
7/1/2020 - Current							
Winter:							
41 Cust. Chg	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 91.20
42 Headblock	\$ 0.5569	\$ 0.5678	\$ -	\$ -	\$ -	\$ -	\$ -
43 Tailblock	\$ 0.5569	\$ 34.53	\$ 61.26	\$ 68.50	\$ 82.42	\$ 73.51	\$ 371.45
44 HB Threshold	-	-	-	-	-	-	-
45							
46 Summer:							
47 Cust. Chg	\$ 15.20	\$ 15.20					
48 Headblock	\$ 0.5569	\$ 0.5678					
49 Tailblock	\$ 0.5569	\$ 0.5678					
50 HB Threshold	-	-					
51							
52 Total Base Rate Amount	\$ 49.73	\$ 76.46	\$ 83.70	\$ 97.62	\$ 88.71	\$ 66.43	\$ 462.65
53							
54 COG Rate - (Seasonal)	\$ 0.6203	\$ 0.6203	\$ 0.5653	\$ 0.4184	\$ 0.3499	\$ 0.2679	\$ 0.4632
55 COG amount	\$ 38.46	\$ 68.23	\$ 69.53	\$ 61.92	\$ 46.19	\$ 24.65	\$ 308.98
56							
57 LDAC	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310
58 LDAC amount	\$ 1.92	\$ 3.41	\$ 3.81	\$ 4.59	\$ 4.09	\$ 2.85	\$ 20.68
59							
60 Total Bill	\$ 90.11	\$ 148.10	\$ 157.04	\$ 164.13	\$ 138.99	\$ 93.93	\$ 792.31

62 DIFFERENCE:

63 Total Bill	\$ (1.21)	\$ (2.38)	\$ 4.06	\$ 26.57	\$ 32.77	\$ 30.48	\$ 90.29
64 % Change	-1.35%	-1.61%	2.59%	16.19%	23.58%	32.44%	11.40%
65							
66 Base Rate	\$ 0.98	\$ 1.50	\$ 1.64	\$ 1.91	\$ 1.74	\$ 1.30	\$ 9.07
67 % Change	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
68							
69 COG & LDAC	\$ (2.19)	\$ (3.88)	\$ 2.42	\$ 24.66	\$ 31.03	\$ 29.17	\$ 81.22
70 % Change	-5.42%	-5.42%	3.30%	37.07%	61.72%	106.09%	24.64%
check	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -

May 1, 2021 - October 31, 2021

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer May-Oct	Total Nov-Oct
51	28	16	14	14	21	144	811
\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 93.00	\$ 186.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 28.96	\$ 15.90	\$ 9.08	\$ 7.95	\$ 7.95	\$ 11.92	\$ 81.76	\$ 460.49
\$ 44.46	\$ 31.40	\$ 24.58	\$ 23.45	\$ 23.45	\$ 27.42	\$ 174.76	\$ 646.49
\$ 0.3148	\$ 0.3148	\$ 0.3148	\$ 0.3148	\$ 0.3148	\$ 0.3148	\$ 0.3148	\$ 0.3148
\$ 16.05	\$ 8.81	\$ 5.04	\$ 4.41	\$ 4.41	\$ 6.61	\$ 45.33	\$ 416.92
\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589	\$ 0.0589
\$ 3.00	\$ 1.65	\$ 0.94	\$ 0.82	\$ 0.82	\$ 1.24	\$ 8.48	\$ 47.77
\$ 63.52	\$ 41.86	\$ 30.56	\$ 28.68	\$ 28.68	\$ 35.27	\$ 228.58	\$ 1,111.17

May 1, 2020 - October 31, 2020

May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
51	28	16	14	14	21	144	811
\$ 15.20	\$ 15.20	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 92.40	\$ 183.60
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 28.40	\$ 15.59	\$ 9.08	\$ 7.95	\$ 7.95	\$ 11.92	\$ 80.90	\$ 452.35
\$ 43.60	\$ 30.79	\$ 24.58	\$ 23.45	\$ 23.45	\$ 27.42	\$ 173.30	\$ 635.95
\$ 0.2550	\$ 0.2550	\$ 0.3715	\$ 0.4757	\$ 0.4757	\$ 0.4757	\$ 0.3430	\$ 0.4419
\$ 13.01	\$ 7.14	\$ 5.94	\$ 6.66	\$ 6.66	\$ 9.99	\$ 49.40	\$ 358.38
\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310
\$ 1.58	\$ 0.87	\$ 0.50	\$ 0.43	\$ 0.43	\$ 0.65	\$ 4.46	\$ 25.14
\$ 58.19	\$ 38.80	\$ 31.02	\$ 30.54	\$ 30.54	\$ 38.06	\$ 227.16	\$ 1,019.47

\$ 5.33	\$ 3.06	\$ (0.46)	\$ (1.86)	\$ (1.86)	\$ (2.79)	\$ 1.41	\$ 91.70
9.16%	7.89%	-1.49%	-6.10%	-6.10%	-7.34%	0.62%	8.99%
\$ 0.86	\$ 0.61	\$ -	\$ -	\$ -	\$ -	\$ 1.46	\$ 10.53
1.96%	1.97%	0.00%	0.00%	0.00%	0.00%	0.84%	1.66%
\$ 4.47	\$ 2.46	\$ (0.46)	\$ (1.86)	\$ (1.86)	\$ (2.79)	\$ (0.05)	\$ 81.17
30.68%	30.66%	-7.15%	-26.25%	-26.25%	-26.25%	-0.09%	21.16%
\$ 0.00	\$ -	\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)	\$ (0.00)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
 2 Off Peak 2021 Summer Cost of Gas Filing
 3 Annual Bill Comparisons, May 19 - Oct 19 vs May 20 - Oct 20 - Commercial Rate G-41
 4
 5
 6 November 1, 2020 - April 30, 2021
 7 Commercial Rate (G-41)

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
8 Typical Usage (Therms)	89	277	504	457	331	297	1,955
9							
10							
11							
12 Winter:							
13 Cust. Chg	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 344.76
14 Headblock	\$ 0.4711	\$ 41.93	\$ 47.11	\$ 47.11	\$ 47.11	\$ 47.11	\$ 277.48
15 Tailblock	\$ 0.3165	\$ -	\$ 56.02	\$ 127.87	\$ 112.99	\$ 73.11	\$ 62.35
16 HB Threshold	100	\$41.93	\$47.11	\$47.11	\$47.11	\$47.11	\$47.11
17							
18 Summer:							
19 Cust. Chg	\$ 57.46						
20 Headblock	\$ 0.4711						
21 Tailblock	\$ 0.3165						
22 HB Threshold	20						
23							
24 Total Base Rate Amount	\$ 99.39	\$ 160.59	\$ 232.44	\$ 217.56	\$ 177.68	\$ 166.92	\$ 1,054.58
25							
26 COG Rate - (Seasonal)	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552	\$ 0.5552
27 COG amount	\$ 49.41	\$ 153.79	\$ 279.82	\$ 253.73	\$ 183.77	\$ 164.89	\$ 1,085.42
28	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549
29 LDAC	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
30 LDAC amount	\$ 4.94	\$ 15.37	\$ 27.96	\$ 25.35	\$ 18.36	\$ 16.47	\$ 108.44
31							
32 Total Bill	\$ 153.74	\$ 329.75	\$ 540.21	\$ 496.64	\$ 379.81	\$ 348.29	\$ 2,248.44

33
 34 November 1, 2019 - April 30, 2020
 35 Commercial Rate (G-41)

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
36 Typical Usage (Therms)	89	277	504	457	331	297	1,955
37							
38							
39							
40 Winter:							
41 Cust. Chg	\$ 56.36	\$ 57.46	\$ 56.36	\$ 56.36	\$ 56.36	\$ 56.36	\$ 338.16
42 Headblock	\$ 0.4621	\$ 0.4711	\$ 41.13	\$ 46.21	\$ 46.21	\$ 46.21	\$ 272.18
43 Tailblock	\$ 0.3104	\$ 0.3165	\$ -	\$ 54.94	\$ 125.40	\$ 110.81	\$ 71.70
44 HB Threshold	100	100					
45							
46 Summer:							
47 Cust. Chg	\$ 56.36	\$ 57.46					
48 Headblock	\$ 0.4621	\$ 0.4711					
49 Tailblock	\$ 0.3104	\$ 0.3165					
50 HB Threshold	20	20					
51							
52 Total Base Rate Amount	\$ 97.49	\$ 157.51	\$ 227.97	\$ 213.38	\$ 174.27	\$ 163.72	\$ 1,034.34
53							
54 COG Rate - (Seasonal)	\$ 0.6190	\$ 0.6190	\$ 0.5640	\$ 0.4171	\$ 0.3486	\$ 0.2666	\$ 0.4583
55 COG amount	\$ 55.09	\$ 171.46	\$ 284.26	\$ 190.61	\$ 115.39	\$ 79.18	\$ 895.99
56							
57 LDAC	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478
58 LDAC amount	\$ 4.25	\$ 13.24	\$ 24.09	\$ 21.84	\$ 15.82	\$ 14.20	\$ 93.45
59							
60 Total Bill	\$ 156.83	\$ 342.21	\$ 536.32	\$ 425.84	\$ 305.48	\$ 257.10	\$ 2,023.78

61 DIFFERENCE:

62 Total Bill	\$ (3.09)	\$ (12.47)	\$ 3.90	\$ 70.79	\$ 74.33	\$ 91.19	\$ 224.65
63 % Change	-1.97%	-3.64%	0.73%	16.62%	24.33%	35.47%	11.10%
64							
65							
66 Base Rate	\$ 1.90	\$ 3.08	\$ 4.46	\$ 4.18	\$ 3.41	\$ 3.20	\$ 20.23
67 % Change	1.95%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
68							
69 COG & LDAC	\$ (5.00)	\$ (15.55)	\$ (0.57)	\$ 66.62	\$ 70.92	\$ 87.99	\$ 204.42
70 % Change	-8.42%	-8.42%	-0.18%	31.36%	54.05%	94.23%	20.66%
check	\$ -	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -

May 1, 2021 - October 31, 2021

May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer May-Oct	Total Nov-Oct
153	39	26	34	25	29	306	2,261
\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 344.76	\$ 689.52
\$ 9.42	\$ 9.42	\$ 9.42	\$ 9.42	\$ 9.42	\$ 9.42	\$ 56.53	\$ 334.01
\$ 42.09	\$ 6.01	\$ 1.90	\$ 4.43	\$ 1.58	\$ 2.85	\$ 58.87	\$ 491.21
\$ 108.98	\$ 72.90	\$ 68.78	\$ 71.31	\$ 68.46	\$ 69.73	\$ 460.16	\$ 1,514.74
\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.5221
\$ 47.57	\$ 12.13	\$ 8.08	\$ 10.57	\$ 7.77	\$ 9.02	\$ 95.14	\$ 1,180.55
\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549
\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
\$ 8.49	\$ 2.16	\$ 1.44	\$ 1.89	\$ 1.39	\$ 1.61	\$ 16.97	\$ 125.42
\$ 165.03	\$ 87.18	\$ 78.31	\$ 83.77	\$ 77.62	\$ 80.36	\$ 572.27	\$ 2,820.71

May 1, 2020 - October 31, 2020

May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
153	39	26	34	25	29	306	2,261
\$ 56.36	\$ 56.36	\$ 57.46	\$ 57.46	\$ 57.46	\$ 57.46	\$ 342.56	\$ 680.72
\$ 9.24	\$ 9.24	\$ 9.42	\$ 9.42	\$ 9.42	\$ 9.42	\$ 56.17	\$ 328.35
\$ 41.28	\$ 5.90	\$ 1.90	\$ 4.43	\$ 1.58	\$ 2.85	\$ 57.94	\$ 481.95
\$ 106.89	\$ 71.50	\$ 68.78	\$ 71.31	\$ 68.46	\$ 69.73	\$ 456.67	\$ 1,491.02
\$ 0.2504	\$ 0.2504	\$ 0.3669	\$ 0.4711	\$ 0.4711	\$ 0.4711	\$ 0.3238	\$ 0.4401
\$ 38.31	\$ 9.77	\$ 9.54	\$ 11.39	\$ 11.78	\$ 13.66	\$ 99.07	\$ 995.06
\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478
\$ 7.31	\$ 1.86	\$ 1.24	\$ 1.63	\$ 1.20	\$ 1.39	\$ 14.63	\$ 108.08
\$ 152.51	\$ 83.13	\$ 79.56	\$ 88.96	\$ 81.44	\$ 84.78	\$ 570.37	\$ 2,594.16

\$ 12.52	\$ 4.05	\$ (1.26)	\$ (5.19)	\$ (3.81)	\$ (4.42)	\$ 1.90	\$ 226.55
8.21%	4.88%	-1.58%	-5.83%	-4.68%	-5.22%	0.33%	8.73%
\$ 2.09	\$ 1.40	\$ -	\$ -	\$ -	\$ -	\$ 3.49	\$ 23.72
1.96%	1.95%	0.00%	0.00%	0.00%	0.00%	0.76%	1.59%
\$ 10.43	\$ 2.66	\$ (1.26)	\$ (5.19)	\$ (3.81)	\$ (4.42)	\$ (1.59)	\$ 202.83
22.86%	22.86%	-11.65%	-29.39%	-29.39%	-29.39%	-1.40%	18.39%
\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
 2 Off Peak 2021 Summer Cost of Gas Filing
 4 Annual Bill Comparisons, May 19 - Oct 19 vs May 20 - Oct 20 - Commercial Rate G-42
 5
 6
 7 November 1, 2020 - April 30, 2021
 8 C&I High Winter Use Medium G-42

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
9 Typical Usage (Therms)	830	2,189	3,708	3,406	2,603	2,395	15,131
12 Winters: 7/1/2020 - Current							
14 Cust. Chg	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,034.34
15 Headblock	\$ 0.4284	\$ 355.57	\$ 428.40	\$ 428.40	\$ 428.40	\$ 428.40	\$ 2,497.57
16 Tailblock	\$ 0.2855	\$ -	\$ 339.46	\$ 773.13	\$ 886.91	\$ 457.66	\$ 2,655.44
17 HB Threshold	1,000						
19 Summer: 7/1/2020 - Current							
20 Cust. Chg	\$ 172.39						
21 Headblock	\$ 0.4284						
22 Tailblock	\$ 0.2855						
23 HB Threshold	400						
24							
25 Total Base Rate Amount	\$ 527.96	\$ 940.25	\$ 1,373.92	\$ 1,287.70	\$ 1,058.45	\$ 999.06	\$ 6,187.35
26							
27 COG Rate - (Seasonal)	\$ 0.5562	\$ 0.5562	\$ 0.5562	\$ 0.5562	\$ 0.5562	\$ 0.5562	\$ 0.5562
28 COG amount	\$ 460.82	\$ 1,215.33	\$ 2,058.68	\$ 1,891.01	\$ 1,445.19	\$ 1,329.70	\$ 8,400.73
29	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549
30 LDAC	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
31 LDAC amount	\$ 46.04	\$ 121.42	\$ 205.68	\$ 188.93	\$ 144.39	\$ 132.85	\$ 839.32
32							
33 Total Bill	\$ 1,034.82	\$ 2,277.01	\$ 3,638.29	\$ 3,367.65	\$ 2,648.02	\$ 2,461.62	\$ 15,427.40

34
 35 November 1, 2019 - April 30, 2020
 36 C&I High Winter Use Medium G-42

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
37 Typical Usage (Therms)	830	2,189	3,708	3,406	2,603	2,395	15,131
40 Winters: 7/1/19 - 6/30/20 7/1/2020 - Current							
42 Cust. Chg	\$ 169.09	\$ 172.39	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 1,014.54
43 Headblock	\$ 0.4202	\$ 0.4284	\$ 348.77	\$ 420.20	\$ 420.20	\$ 420.20	\$ 2,449.77
44 Tailblock	\$ 0.2800	\$ 0.2855	\$ -	\$ 332.92	\$ 758.24	\$ 673.68	\$ 390.60
45 HB Threshold	1,000	1,000					
46							
47 Summer: 7/1/19 - 6/30/20 7/1/2020 - Current							
48 Cust. Chg	\$ 169.09	\$ 172.39					
49 Headblock	\$ 0.4202	\$ 0.4284					
50 Tailblock	\$ 0.2800	\$ 0.2855					
51 HB Threshold	400	400					
52							
53 Total Base Rate Amount	\$ 517.86	\$ 922.21	\$ 1,347.53	\$ 1,262.97	\$ 1,038.13	\$ 979.89	\$ 6,068.59
54							
55 COG Rate - (Seasonal)	\$ 0.6190	\$ 0.6190	\$ 0.5640	\$ 0.4171	\$ 0.3486	\$ 0.2666	\$ 0.4578
56 COG amount	\$ 513.77	\$ 1,354.99	\$ 2,091.31	\$ 1,420.64	\$ 907.41	\$ 638.51	\$ 6,926.63
57							
58 LDAC	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478
59 LDAC amount	\$ 39.67	\$ 104.63	\$ 177.24	\$ 162.81	\$ 124.42	\$ 114.48	\$ 723.26
60							
61 Total Bill	\$ 1,071.30	\$ 2,381.84	\$ 3,616.08	\$ 2,846.42	\$ 2,069.96	\$ 1,732.88	\$ 13,718.48

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
63 DIFFERENCE:							
64 Total Bill	\$ (36.48)	\$ (104.83)	\$ 22.21	\$ 521.23	\$ 578.06	\$ 728.74	\$ 1,708.92
65 % Change	-3.41%	-4.40%	0.61%	18.31%	27.93%	42.05%	12.46%
66							
67 Base Rate	\$ 10.11	\$ 18.04	\$ 26.39	\$ 24.73	\$ 20.32	\$ 19.17	\$ 118.76
68 % Change	1.95%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
69							
70 COG & LDAC	\$ (46.59)	\$ (122.87)	\$ (4.19)	\$ 496.49	\$ 557.75	\$ 709.57	\$ 1,590.16
71 % Change	-8.42%	-8.42%	-0.18%	31.36%	54.05%	94.23%	20.79%
check	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

May 1, 2021 - October 31, 2021

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer May-Oct	Total Nov-Oct
1,319	484	285	247	269	340	2,944	18,075	
\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,034.34	\$ 2,068.68	
\$ 171.36	\$ 171.36	\$ 122.09	\$ 105.81	\$ 115.24	\$ 145.66	\$ 831.52	\$ 3,329.10	
\$ 262.37	\$ 23.98	\$ -	\$ -	\$ -	\$ -	\$ 286.36	\$ 2,941.79	
\$ 606.12	\$ 367.73	\$ 294.48	\$ 278.20	\$ 287.63	\$ 318.05	\$ 2,152.22	\$ 8,339.57	
\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.3109	\$ 0.5154	
\$ 410.08	\$ 150.48	\$ 88.61	\$ 76.79	\$ 83.63	\$ 105.71	\$ 915.29	\$ 9,316.02	
\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	\$ -0.0549	
\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	
\$ 73.17	\$ 26.85	\$ 15.81	\$ 13.70	\$ 14.92	\$ 18.86	\$ 163.30	\$ 1,002.63	
\$ 1,089.37	\$ 545.06	\$ 398.90	\$ 368.70	\$ 386.18	\$ 442.61	\$ 3,230.82	\$ 18,658.22	

May 1, 2020 - October 31, 2020

	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
1,319	484	285	247	269	340	2,944	18,075	
\$ 169.09	\$ 169.09	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,027.74	\$ 2,042.28	
\$ 168.08	\$ 168.08	\$ 122.09	\$ 105.81	\$ 115.24	\$ 145.66	\$ 824.96	\$ 3,274.73	
\$ 257.32	\$ 23.52	\$ -	\$ -	\$ -	\$ -	\$ 280.84	\$ 2,885.12	
\$ 594.49	\$ 360.69	\$ 294.48	\$ 278.20	\$ 287.63	\$ 318.05	\$ 2,133.54	\$ 8,202.13	
\$ 0.2504	\$ 0.2504	\$ 0.3669	\$ 0.4711	\$ 0.4711	\$ 0.4711	\$ 0.3258	\$ 0.4363	
\$ 330.28	\$ 121.19	\$ 104.57	\$ 116.36	\$ 126.73	\$ 160.17	\$ 959.30	\$ 7,885.93	
\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	
\$ 63.05	\$ 23.14	\$ 13.62	\$ 11.81	\$ 12.86	\$ 16.25	\$ 140.72	\$ 863.99	
\$ 987.82	\$ 505.02	\$ 412.67	\$ 406.37	\$ 427.21	\$ 494.47	\$ 3,233.57	\$ 16,952.04	

	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
\$ 101.55	\$ 40.04	\$ (13.77)	\$ (37.67)	\$ (41.03)	\$ (51.86)	\$ (2.75)	\$ 1,706.17	
10.28%	7.93%	-3.34%	-9.27%	-9.60%	-10.49%	-0.09%	10.06%	
\$ 11.63	\$ 7.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137.44	
1.96%	1.95%	0.00%	0.00%	0.00%	0.00%	0.88%	1.68%	
\$ 89.92	\$ 32.99	\$ (13.77)	\$ (37.67)	\$ (41.03)	\$ (51.86)	\$ (21.43)	\$ 1,568.74	
22.86%	22.86%	-11.65%	-29.39%	-29.39%	-29.39%	-1.95%	17.93%	
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
 2 Off Peak 2021 Summer Cost of Gas Filing
 4 Annual Bill Comparisons, May 19 - Oct 19 vs May 20 - Oct 20 - Commercial Rate G-52
 5
 6
 7 November 1, 2020 - April 30, 2021
 8 Commercial Rate (G-52)

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Winter Nov-Apr
11 Typical Usage (Therms)	1,352	1,866	2,284	2,160	1,886	1,760	11,308
12 Winter:	7/1/2020 - Current						
13 Cust. Chg	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,034.34
15 Headblock	\$ 0.2439	\$ 0.2439	\$ 0.2439	\$ 0.2439	\$ 0.2439	\$ 0.2439	\$ 1,463.40
16 Tailblock	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 862.02
17 HB Threshold	1,000						
18							
19 Summer:	7/1/2020 - Current						
20 Cust. Chg	\$ 172.39						
21 Headblock	\$ 0.1767						
22 Tailblock	\$ 0.1004						
23 HB Threshold	1,000						
24							
25 Total Base Rate Amount	\$ 473.45	\$ 556.93	\$ 624.81	\$ 604.67	\$ 560.18	\$ 539.71	\$ 3,359.76
26							
27 COG Rate - (Seasonal)	\$ 0.5660	\$ 0.5660	\$ 0.5660	\$ 0.5660	\$ 0.5660	\$ 0.5660	\$ 0.5660
28 COG amount	\$ 765.23	\$ 1,056.16	\$ 1,292.74	\$ 1,222.56	\$ 1,067.48	\$ 996.16	\$ 6,400.33
29	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649
30 LDAC	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555
31 LDAC amount	\$ 75.00	\$ 103.51	\$ 126.69	\$ 119.82	\$ 104.62	\$ 97.63	\$ 627.26
32							
33 Total Bill	\$ 1,313.68	\$ 1,716.59	\$ 2,044.25	\$ 1,947.05	\$ 1,732.27	\$ 1,633.50	\$ 10,387.35

34
 35 November 1, 2019 - April 30, 2020
 36 Commercial Rate (G-52)

	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Winter Nov-Apr
37 Typical Usage (Therms)	1,352	1,866	2,284	2,160	1,886	1,760	11,308
38							
39 Winter:	7/1/19 - 6/30/20						
40							
41 Cust. Chg	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 169.09	\$ 1,014.54
42 Headblock	\$ 0.2392	\$ 0.2392	\$ 0.2392	\$ 0.2392	\$ 0.2392	\$ 0.2392	\$ 1,435.20
44 Tailblock	\$ 0.1593	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 0.1624	\$ 845.56
45 HB Threshold	1,000						
46							
47 Summer:	7/1/19 - 6/30/20						
48 Cust. Chg	\$ 169.09	\$ 172.39					
49 Headblock	\$ 0.1733	\$ 0.1767					
50 Tailblock	\$ 0.0985	\$ 0.1004					
51 HB Threshold	1,000						
52							
53 Total Base Rate Amount	\$ 464.36	\$ 546.24	\$ 612.83	\$ 593.08	\$ 549.43	\$ 529.36	\$ 3,295.30
54							
55 COG Rate - (Seasonal)	\$ 0.6258	\$ 0.6258	\$ 0.5708	\$ 0.4239	\$ 0.3554	\$ 0.2734	\$ 0.4762
56 COG amount	\$ 846.08	\$ 1,167.74	\$ 1,303.71	\$ 915.62	\$ 670.28	\$ 481.18	\$ 5,384.62
57							
58 LDAC	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478
59 LDAC amount	\$ 64.63	\$ 89.19	\$ 109.18	\$ 103.25	\$ 90.15	\$ 84.13	\$ 540.52
60							
61 Total Bill	\$ 1,375.07	\$ 1,803.18	\$ 2,025.71	\$ 1,611.95	\$ 1,309.87	\$ 1,094.67	\$ 9,220.45

62
 63 DIFFERENCE:

64 Total Bill	\$ (61.39)	\$ (86.59)	\$ 18.54	\$ 335.10	\$ 422.40	\$ 538.83	\$ 1,166.90
65 % Change	-4.46%	-4.80%	0.92%	20.79%	32.25%	49.22%	12.66%
66							
67 Base Rate	\$ 9.09	\$ 10.68	\$ 11.98	\$ 11.60	\$ 10.75	\$ 10.36	\$ 64.45
68 % Change	1.96%	1.96%	1.95%	1.96%	1.96%	1.96%	1.96%
69							
70 COG & LDAC	\$ (70.48)	\$ (97.27)	\$ 6.56	\$ 323.50	\$ 411.66	\$ 528.48	\$ 1,102.44
71 % Change	-7.74%	-7.74%	0.46%	31.75%	54.13%	93.48%	18.61%
check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)

May 1, 2021 - October 31, 2021

	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Summer May-Oct	Total Nov-Oct
1,497	1,128	1,032	1,025	1,050	897	6,629	17,937	
\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,034.34	\$ 2,068.68	
\$ 176.70	\$ 176.70	\$ 176.70	\$ 176.70	\$ 176.70	\$ 176.70	\$ 1,042.00	\$ 2,505.40	
\$ 49.90	\$ 12.85	\$ 3.21	\$ 2.51	\$ 5.02	\$ -	\$ 73.49	\$ 935.51	
\$ 398.99	\$ 361.94	\$ 352.30	\$ 351.60	\$ 354.11	\$ 330.89	\$ 2,149.83	\$ 5,509.59	
\$ 0.3199	\$ 0.3199	\$ 0.3199	\$ 0.3199	\$ 0.3199	\$ 0.3199	\$ 0.3199	\$ 0.4750	
\$ 478.89	\$ 360.85	\$ 330.14	\$ 327.90	\$ 335.90	\$ 286.95	\$ 2,120.62	\$ 8,520.95	
\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	\$ -0.0649	
\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	\$ 0.0555	
\$ 83.04	\$ 62.57	\$ 57.25	\$ 56.86	\$ 58.24	\$ 49.76	\$ 367.71	\$ 994.97	
\$ 960.92	\$ 785.36	\$ 739.69	\$ 736.35	\$ 748.25	\$ 667.60	\$ 4,638.16	\$ 15,025.51	

May 1, 2020 - October 31, 2020

	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Summer May-Oct	Total Nov-Oct
1,497	1,128	1,032	1,025	1,050	897	6,629	17,937	
\$ 169.09	\$ 169.09	\$ 172.39	\$ 172.39	\$ 172.39	\$ 172.39	\$ 1,027.74	\$ 2,042.28	
\$ 173.30	\$ 173.30	\$ 176.70	\$ 176.70	\$ 176.70	\$ 176.70	\$ 1,035.20	\$ 2,470.40	
\$ 48.95	\$ 12.61	\$ 3.21	\$ 2.51	\$ 5.02	\$ -	\$ 72.31	\$ 917.87	
\$ 391.34	\$ 355.00	\$ 352.30	\$ 351.60	\$ 354.11	\$ 330.89	\$ 2,135.25	\$ 5,430.55	
\$ 0.2621	\$ 0.2621	\$ 0.3786	\$ 0.4828	\$ 0.4828	\$ 0.4828	\$ 0.3792	\$ 0.4403	
\$ 392.36	\$ 295.65	\$ 390.72	\$ 494.87	\$ 506.94	\$ 433.07	\$ 2,513.61	\$ 7,898.23	
\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	\$ 0.0478	
\$ 71.56	\$ 53.92	\$ 49.33	\$ 49.00	\$ 50.19	\$ 42.88	\$ 316.87	\$ 857.39	
\$ 855.26	\$ 704.57	\$ 792.35	\$ 895.47	\$ 911.24	\$ 806.84	\$ 4,965.72	\$ 14,186.17	

\$ 105.65	\$ 80.79	\$ (52.66)	\$ (159.11)	\$ (162.99)	\$ (139.24)	\$ (327.56)	\$ 839.34
12.35%	11.47%	-6.65%	-17.77%	-17.89%	-17.26%	-6.60%	5.92%
\$ 7.64	\$ 6.94	\$ -	\$ -	\$ -	\$ -	\$ 14.59	\$ 79.04
1.95%	1.96%	0.00%	0.00%	0.00%	0.00%	0.68%	1.46%
\$ 98.01	\$ 73.85	\$ (52.66)	\$ (159.11)	\$ (162.99)	\$ (139.24)	\$ (342.15)	\$ 760.30
21.13%	21.13%	-11.97%	-29.26%	-29.26%	-29.26%	-12.09%	8.68%
\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ (0.00)	\$ (0.00)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 Off Peak 2021 Summer Cost of Gas Filing
 3 Residential Heating

	Summer 2019	Summer 2020
5 Customer Charge	\$ 15.50	\$ 15.50
6 First 20 Therms	\$ 0.5678	\$ 0.5678
7 Excess 20 Therms	\$ 0.5678	\$ 0.5678
8 LDAC	\$ 0.0310	\$ 0.0589 0.0663
9 COG	\$ 0.3430	\$ 0.3148
10 Total Adjust	\$ 0.3740	\$ 0.3737 0.3751

	Summer 2019 COG @	Summer 2020 Cog @
16	\$ 0.3740	\$ 0.3737
17		0.38
18 Cooking alone	5 \$ 19.85	\$ 20.21
19		20.21
20	10 \$ 24.51	\$ 24.92
21		24.92
22	20 \$ 33.82	\$ 34.33
23		34.36
24 Water Heating alone	30 \$ 43.13	\$ 43.75
25		43.75
26	45 \$ 57.09	\$ 57.87
27		57.87
28	50 \$ 61.75	\$ 62.58
29		62.64
30 Heating Alone	80 \$ 85.02	\$ 86.11
31		86.02
32	125 \$ 139.02	\$ 140.72
33		140.90
34	150 \$ 154.84	\$ 156.73
35		156.83
36	200 \$ 201.39	\$ 203.80
37		204.08

Total \$ Impact	% Impact	Base Rate \$ Impact	% Impact	COG \$ Impact	% Impact	LDAC \$ Impact	% Impact
\$ (0.00)	0%	\$ 0.35	2%	\$ (0.14)	-1%	\$ 0.14	1%
0.00	0%	0.35	2%	0.14	-1%	0.14	1%
\$ 0.41	2%	\$ 0.41	2%	\$ (0.28)	-1%	\$ 0.28	1%
0.41	2%	0.41	2%	0.28	-1%	0.28	1%
\$ 0.51	2%	\$ 0.52	2%	\$ (0.56)	-2%	\$ 0.56	2%
0.51	2%	0.52	2%	0.56	-2%	0.56	2%
\$ 0.62	1%	\$ 0.63	1%	\$ (0.85)	-2%	\$ 0.84	2%
0.62	1%	0.63	1%	0.85	-2%	0.84	2%
\$ 0.78	1%	\$ 0.79	1%	\$ (1.27)	-2%	\$ 1.26	2%
0.78	1%	0.79	1%	1.27	-2%	1.26	2%
\$ 0.83	1%	\$ 0.84	1%	\$ (1.41)	-2%	\$ 1.40	2%
0.83	1%	0.84	1%	1.41	-2%	1.40	2%
\$ 1.09	1%	\$ 1.12	1%	\$ (2.12)	-2%	\$ 2.09	2%
1.09	1%	1.12	1%	2.12	-2%	2.09	2%
\$ 1.70	1%	\$ 1.75	1%	\$ (3.76)	-3%	\$ 3.71	3%
1.70	1%	1.75	1%	3.76	-3%	3.71	3%
\$ 1.98	1%	\$ 1.94	1%	\$ (4.24)	-3%	\$ 4.19	3%
1.98	1%	1.94	1%	4.24	-3%	4.19	3%
\$ 2.41	1%	\$ 2.48	1%	\$ (5.65)	-3%	\$ 5.58	3%
2.41	1%	2.48	1%	5.65	-3%	5.58	3%