LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

COST OF GAS RATE FILING - DOCKET NO. DG 24-xxx

SUMMER PERIOD 2024

CONTENTS

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

II RATE SCHEDULES

	Rates Effective March 1, 2024 - April 30, 2024 Winter Period				Rates Effective May 1, 2024 - October 31, 2024 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	$ 16.76			$ 16.76	$ 16.76			$ 16.76
All therms	$ 0.5025	$ 1.5305	$ 0.1986	$ 2.2316	$ 0.5025	$ 1.6116	$ 0.1986	$ 2.3127
Residential Heating - R-3								
Customer Charge per Month per Meter	$ 16.76			$ 16.76	$ 16.76			$ 16.76
Therms in the first block per month at	$ 0.6716	$ 1.5305	$ 0.1986	$ 2.4007	$ 0.6716	$ 1.6116	$ 0.1986	$ 2.4818
Residential Heating - R-4								
Customer Charge per Month per Meter	$ 9.22			$ 9.22	$ 16.76			$ 16.76
Therms in the first block per month at	$ 0.3694	$ 0.8418	$ 0.1986	$ 1.4098	$ 0.6716	$ 1.6116	$ 0.1986	$ 2.4818
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	$ 66.23			$ 66.23	$ 66.23			$ 66.23
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	$ 0.5367	$ 1.5305	$ 0.0874	$ 2.1546	$ 0.5367	$ 1.6116	$ 0.0874	$ 2.2357
All therms over the first block per month at	$ 0.3692	$ 1.5305	$ 0.0874	$ 1.9871	$ 0.3692	$ 1.6116	$ 0.0874	$ 2.0682
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	$ 198.65			$ 198.65	$ 198.65			$ 198.65
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	$ 0.4884	$ 1.5305	$ 0.0874	$ 2.1063	$ 0.4884	$ 1.6116	$ 0.0874	$ 2.1874
All therms over the first block per month at	$ 0.3336	$ 1.5305	$ 0.0874	$ 1.9515	$ 0.3336	$ 1.6116	$ 0.0874	$ 2.0326
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	$ 850.68			$ 850.68	$ 850.68			$ 850.68
All therms over the first block per month at	$ 0.3012	$ 1.5305	$ 0.0874	$ 1.9191	$ 0.1464	$ 1.6116	$ 0.0874	$ 1.8454
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	$ 66.29			$ 66.29	$ 66.29			$ 66.29
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	$ 0.3234	$ 1.5305	$ 0.0874	$ 1.9413	$ 0.3234	$ 1.6116	$ 0.0874	$ 2.0224
All therms over the first block per month at	$ 0.2159	$ 1.5305	$ 0.0874	$ 1.8338	$ 0.2159	$ 1.6116	$ 0.0874	$ 1.9149
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	$ 198.48			$ 198.48	$ 198.48			$ 198.48
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	$ 0.2788	$ 1.5305	$ 0.0874	$ 1.8967	$ 0.2059	$ 1.6116	$ 0.0874	$ 1.9049
All therms over the first block per month at	$ 0.1905	$ 1.5305	$ 0.0874	$ 1.8084	$ 0.1233	$ 1.6116	$ 0.0874	$ 1.8223
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	$ 877.45			$ 877.45	$ 877.45			$ 877.45
All therms over the first block per month at	$ 0.1949	$ 1.5305	$ 0.0874	$ 1.8128	$ 0.0988	$ 1.6116	$ 0.0874	$ 1.7978
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	$ 878.18			$ 878.18	$ 878.18			$ 878.18
All therms over the first block per month at	$ 0.0743	$ 1.5305	$ 0.0874	$ 1.6922	$ 0.0420	$ 1.6116	$ 0.0874	$ 1.7410

23 FIRM RATE SCHEDULES - KEENE CUSTOMERS

II RATE SCHEDULES

	Rates Effective March 1, 2024 - April 30, 2024 Winter Period				Rates Effective May 1, 2024 - October 31, 2024 Summer Period			
	Delivery Charge	Cost of Gas Rate Page 97	LDAC Page 101	Total Rate	Delivery Charge	Cost of Gas Rate Page 93	LDAC Page 101	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	$ 16.76			$ 16.76	$ 16.76			$ 16.76
All therms	$ 0.5025	$ 1.5305	$ 0.1986	$ 2.2316	$ 0.5025	$ 1.6116 ~~$ 0.2091~~	$ 0.1986	$ 2.3127 ~~$ 0.9102~~
Residential Heating - R-3								
Customer Charge per Month per Meter	$ 16.76			$ 16.76	$ 16.76			$ 16.76
Therms in the first block per month at	$ 0.6716	$ 1.5305	$ 0.1986	$ 2.4007	$ 0.6716	$ 1.6116 ~~$ 0.2091~~	$ 0.1986	$ 2.4818 ~~$ 1.0793~~
Residential Heating - R-4								
Customer Charge per Month per Meter	$ 9.22			$ 9.22	$ 16.76			$ 16.76
Therms in the first block per month at	$ 0.3694	$ 0.8418	$ 0.1986	$ 1.4098	$ 0.6716	$ 1.6116 ~~$ 0.2091~~	$ 0.1986	$ 2.4818 ~~$ 1.0793~~
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	$ 66.23			$ 66.23	$ 66.23			$ 66.23
Size of the first block	100 Therms				20 Therms			
Therms in the first block per month at	$ 0.5367	$ 1.5305	$ 0.0874	$ 2.1546	$ 0.5367	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 2.2357 ~~$ 0.8332~~
All therms over the first block per month at	$ 0.3692	$ 1.5305	$ 0.0874	$ 1.9871	$ 0.3692	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 2.0682 ~~$ 0.6657~~
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	$ 198.65			$ 198.65	$ 198.65			$ 198.65
Size of the first block	1000 Therms				400 Therms			
Therms in the first block per month at	$ 0.4884	$ 1.5305	$ 0.0874	$ 2.1063	$ 0.4884	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 2.1874 ~~$ 0.7849~~
All therms over the first block per month at	$ 0.3336	$ 1.5305	$ 0.0874	$ 1.9515	$ 0.3336	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 2.0326 ~~$ 0.6301~~
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	$ 850.68			$ 850.68	$ 850.68			$ 850.68
All therms over the first block per month at	$ 0.3012	$ 1.5305	$ 0.0874	$ 1.9191	$ 0.1464	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 1.8454 ~~$ 0.4429~~
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	$ 66.29			$ 66.29	$ 66.29			$ 66.29
Size of the first block	100 Therms				100 Therms			
Therms in the first block per month at	$ 0.3234	$ 1.5305	$ 0.0874	$ 1.9413	$ 0.3234	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 2.0224 ~~$ 0.6199~~
All therms over the first block per month at	$ 0.2159	$ 1.5305	$ 0.0874	$ 1.8338	$ 0.2159	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 1.9149 ~~$ 0.5124~~
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	$ 198.48			$ 198.48	$ 198.48			$ 198.48
Size of the first block	1000 Therms				1000 Therms			
Therms in the first block per month at	$ 0.2788	$ 1.5305	$ 0.0874	$ 1.8967	$ 0.2059	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 1.9049 ~~$ 0.5024~~
All therms over the first block per month at	$ 0.1905	$ 1.5305	$ 0.0874	$ 1.8084	$ 0.1233	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 1.8223 ~~$ 0.4198~~
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	$ 877.45			$ 877.45	$ 877.45			$ 877.45
All therms over the first block per month at	$ 0.1949	$ 1.5305	$ 0.0874	$ 1.8128	$ 0.0988	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 1.7978 ~~$ 0.3953~~
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	$ 878.18			$ 878.18	$ 878.18			$ 878.18
All therms over the first block per month at	$ 0.0743	$ 1.5305	$ 0.0874	$ 1.6922	$ 0.0420	$ 1.6116 ~~$ 0.2091~~	$ 0.0874	$ 1.7410 ~~$ 0.3385~~

28 CALCULATION OF SUMMER PERIOD COST OF GAS RATE – KEENE CUSTOMERS

Period Covered:	Summer Period May 1, 2024 through October 31, 2024		
Projected Gas Sales - therms			351,641
Total Calculated Cost of Gas Sendout, including interest			$519,523
Add:	Prior Period Deficiency Uncollected	$44,164	
	Interest	$3,009	
Deduct:	Prior Period (Excess) Collected	$0	
	Interest	$0	
	Prior Period Adjustments and Interest		$47,173
Total Anticipated Cost			$566,696

<u>Cost of Gas Rate</u>

Cost of Gas Rate - Beginning Period (per therm)	$1.6116

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	<u>$2.0145</u>

28 CALCULATION OF SUMMER PERIOD COST OF GAS RATE – KEENE CUSTOMERS

Period Covered: ~~Summer Period May 1, 2023 through October 31, 2023~~
Summer Period May 1, 2024 through October 31, 2024

Projected Gas Sales - therms			351,641		~~353,632~~
Total Calculated Cost of Gas Sendout, including interest			$519,523		~~$549,897~~
Add:	Prior Period Deficiency Uncollected	$44,164		~~$0~~	
	Interest	$3,009		~~$0~~	
Deduct:	Prior Period (Excess) Collected	$0		~~($28,437)~~	
	Interest	$0		~~$1,732~~	
	Prior Period Adjustments and Interest		$47,173		~~($26,705)~~
Total Anticipated Cost			$566,696		~~$523,192~~

Cost of Gas Rate

Cost of Gas Rate - Beginning Period (per therm)	$1.6116	~~$1.4795~~
~~Cost of Gas Rate June 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034~~		~~$1.2439~~
~~Cost of Gas Rate July 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034~~		~~$1.2156~~
~~Cost of Gas Rate August 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034~~		~~$1.0880~~
~~Cost of Gas Rate September 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034~~		~~$1.1464~~
~~Cost of Gas Rate October 1, 2023 - October 31, 2023, Per Order No. 26,807 in Docket No. DG 23-034~~		~~$0.2091~~

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	$2.0145	~~$1.8494~~

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF COST OF GAS RATE
SUMMARY
SUMMER PERIOD 2024

Calculation of the Cost of Gas Rate

Period Covered:	Summer Period May 1, 2024 through October 31, 2024		
Projected Gas Sales - therms			351,641
Total Calculated Cost of Gas Sendout, including interest			$519,523
Add:	Prior Period Deficiency Uncollected	$44,164	
	Interest	$3,009	
Deduct:	Prior Period (Excess) Collected	$0	
	Interest	$0	
	Prior Period Adjustments and Interest		$47,173
Total Anticipated Cost			$566,696

Cost of Gas Rate

Cost of Gas Rate - Beginning Period (per therm) $1.6116

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm) $2.0145

REDACTED
SCHEDULE A
SUMMER 2024 COG Filing

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CONVERSION OF GAS COSTS - GALLONS TO THERMS
SUMMER PERIOD 2024

	(1)	(2)	(3)	(4)	(5)	(6)
			VOLUMES		UNIT COST	
	UNIT	CONVERSION FACTOR	GALLONS	THERMS	PER GALLON	PER THERM
GAS FROM PROPANE INVENTORY	GALLONS	0.91502	[redacted]		$1.2954	$1.4157
GAS FROM CNG	THERMS	N/A	N/A	[redacted]	N/A	[redacted]
TOTAL				369,781		

REDACTED
SCHEDULE B
SUMMER 2024 COG Filing

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF COST OF GAS RATE
SUPPLY / DEMAND BALANCE
MAY 2023-APRIL 2024

LINE NO.		(1) PRIOR	(2) Actual Nov-23	(3) Actual Dec-23	(4) Actual Jan-24	(5) Actual Feb-24	(6) Estimate Mar-24	(7) Estimate Apr-24	(8) Estimate May-24	(9) Estimate Jun-24	(10) Estimate Jul-24	(11) Estimate Aug-24	(12) Estimate Sep-24	(13) Estimate Oct-24	(14) TOTAL
	PROPANE COSTS														
1	PROPANE FIRM SENDOUT (therms)		[redacted]												
2	COMPANY USE (therms)		[redacted]												
3	TOTAL PROPANE SENDOUT (therms)		[redacted]												
4	COST PER THERM (WACOG)		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$1.3954	$1.4074	$1.4139	$1.4188	$1.4242	$1.4312	
5	TOTAL CALCULATED COST OF PROPANE		$0	$0	$0	$0	$0	$0	$80 342	$59 057	$55 815	$59 829	$63 979	$100 416	$419 438
6	PROPANE ADJUSTMENTS		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	TOTAL COST OF PROPANE		$0	$0	$0	$0	$0	$0	$80 342	$59 057	$55 815	$59 829	$63 979	$100 416	$419 438
	CNG COSTS														
8	CNG SENDOUT (therms)		[redacted]												
9	COMPANY USE (therms)														
10	TOTAL CNG SENDOUT (therms)														
11	COST PER THERM		[redacted]												
12	TOTAL CALCULATED COST OF CNG														
13	CNG DEMAND CHARGES		[redacted]												
14	PROJECTED INCREMENTAL COSTS		[redacted]												
15	CNG ADJUSTMENTS		[redacted]												
16	TOTAL CNG COSTS		[redacted]												
17	ACCOUNTING ADJUSTMENT		$0	$0	$0	$1 309	$0	$0	$0	$0	$0	$0	$0	$0	$1 309
18	FPO PREMIUM		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19	TOTAL COSTS OF GAS		[redacted]												
20	RETURN ON INVENTORY		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	REVENUES														
21	BILLED FPO SALES (therms)		0	0	0	0	0	0	0	0	0	0	0	0	0
22	COG FPO RATE		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
23	BILLED FPO REVENUES		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	BILLED NON-FPO SALES CURRENT MONTH (therms)		0	0	0	0	0	0	69 977	50 795	46 225	47 975	51 889	84 780	351 641
25	COG NON-FPO RATE CURRENT MONTH		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116	
26	BILLED NON-FPO REVENUES		$0	$0	$0	$0	$0	$0	$112 775	$81 861	$74 496	$77 317	$83 624	$136 631	$566 705
27	BILLED SALES OTHER PRIOR PERIODS		29 076	598	741	67	0	0	0	0	0	0	0	0	30 482
28	COG OTHER PRIOR PERIODS BLENDED RATE		$0.0000	$0.2091	$0.9257	$0.2518	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
29	BILLED OTHER PRIOR PERIODS REVENUES		$8 156	$125	$686	$17	$0	$0	$0	$0	$0	$0	$0	$0	$8 984
30	TOTAL SALES		29 076	598	741	67	0	0	69 977	50 795	46 225	47 975	51 889	84 780	382 123
31	TOTAL BILLED REVENUES		$8 156	$125	$686	$17	$0	$0	$112 775	$81 861	$74 496	$77 317	$83 624	$136 631	$575 689
32	UNBILLED REVENUES (NET)		($5 645)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5 645)
33	TOTAL REVENUES		$2 511	$125	$686	$17	$0	$0	$112 775	$81 861	$74 496	$77 317	$83 624	$136 631	$570 044
34	(OVER)/UNDER COLLECTION		$2 358	$2 167	$1 605	$3 584	$2 292	$2 292	($13 822)	($6 316)	($3 900)	($3 502)	($5 367)	($15 287)	($33 896)
35	CUMULATIVE (OVER)/UNDER COLLECTION ELIGIBLE FOR INTEREST	$29 867	$32 225	$34 609	$37 841	$41 692	$44 252	$46 844	$33 351	$27 315	$23 634	$20 317	$15 098	($61)	
36	PRIME RATE		8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
37	DAYS PER MONTH		31	30	31	31	30	31	30	31	31	29	31	30	
38	INTEREST AMOUNT		$217	$1 627	$267	$269	$300	$329	$280	$219	$184	$148	$128	$53	$4 020
39	FINAL CUMULATIVE (OVER)/UNDER COLLECTION WITH INTEREST		$32 442	$36 236	$38 108	$41 960	$44 552	$47 173	$33 631	$27 534	$23 818	$20 465	$15 225	($9)	

Note 1: The beginning balance in column 1 ties to the 10/23 Ending Balance per SAP and Roll Forward in the DG 23-034 Summer Cost of Gas Reconciliation Final Audit Report issued on March 11 2024.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

CALCULATION OF PURCHASED GAS COSTS
SUMMER PERIOD 2024

LINE NO.		Estimate May-24	Estimate Jun-24	Estimate Jul-24	Estimate Aug-24	Estimate Sep-24	Estimate Oct-24	TOTAL
1	TOTAL REQUIRED PURCHASES	[redacted]						
2	**PROPANE PURCHASE STABILIZATION PLAN DELIVERIES**							
3	THERMS	-	-	-	-	-	-	-
4	RATES -							
5	Contract Price	$0.0000	$0.0000	$0 0000	$0.0000	$0.0000	$0 0000	
6	Broker Fee	incl.	incl.	incl.	incl.	incl.	incl.	
7	Pipeline Fee	incl.	incl.	incl.	incl.	incl.	incl.	
8	PERC Fee	incl.	incl.	incl.	incl.	incl.	incl.	
9	Trucking Fee	incl.	incl.	incl.	incl.	incl.	incl.	
10	COST PER THERM	$0.0000	$0.0000	$0 0000	$0.0000	$0.0000	$0 0000	
11	TOTAL COST - Propane Purchase Stabilization Plan Deliveries	$0	$0	$0	$0	$0	$0	$0
12	**AMHERST STORAGE PROPANE DELIVERIES**							
13	Therms	-	-	-	-	-	-	-
14	RATES - from Schedule F							
15	WACOG Price	$0.0000	$1.6000	$1.6000	$1.6000	$1.6000	$1.6000	
16	Trucking Fee	$0.0000	$0.0650	$0 0650	$0.0650	$0.0650	$0.0650	
17	COST PER THERM	$0.0000	$1.6650	$1.6650	$1.6650	$1.6650	$1.6650	
18	TOTAL COST - Amherst Storage Propane Deliveries	$0	$0	$0	$0	$0	$0	$0
19	**CNG DELIVERIES**							
20	THERMS	[redacted]						
21	RATE							
22	[redacted]							
23	COST PER THERM							
24	COST - CNG	[redacted]						
25								
26	TOTAL CNG	[redacted]						
27	**SPOT PURCHASES**							
28	THERMS	[redacted]						
29	From Schedule E							
30	COST PER THERM	[redacted]						
31	TOTAL COST - Spot Purchases	[redacted]						
32	**OTHER ITEMS**							
33	Storage	$0	$0	$0	$0	$0	$0	$0
34	Refund of Deferred Revenue Surcharge over collection	$0	$0	$0	$0	$0	$0	$0
35	TOTAL OTHER ITEMS	$0	$0	$0	$0	$0	$0	$0
36	**TOTAL**							
37	THERMS FROM PROPANE	[redacted]						
38	COST							
39	THERMS FROM CNG	[redacted]						
40	COST							
41	COST PER THERM	$1.3546	$1.3870	$1.4120	$1.4190	$1.3968	$1 3484	$1.3805

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
BID PREMIUM FOR PRE-PURCHASED GALLONS - PRIOR YEAR

LINE NO		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
1	Mt. Belvieu	$0.8632	$0.7039	$0.6746	$0.6243	$0.7736	$0.7579	
2	Pipeline Rate	$0.2579	$0.2579	$0.2579	$0.2579	$0.2579	$0.2579	
3	Broker + Supplier Fee	$0.1000	$0.1000	$0.1000	$0.1000	$0.1000	$0.1000	
4	PERC	$0.0050	$0.0050	$0.0050	$0.0050	$0.0050	$0.0050	
5	Trucking	$0.1145	$0.1145	$0.1145	$0.1145	$0.1145	$0.1145	
6	Keene Div. Price	$1.3406	$1.1813	$1.1520	$1.1017	$1.2510	$1.2353	
7	Contract Volumes	117,000	116,500	116,500	116,500	116,500	117,000	700,000
8	Keene Div. Price	$156,853	$137,620	$134,202	$128,344	$145,738	$144,530	$847,288
9	Fixed Basis Bid	[redacted]						
10	Plan Price							
11	Contract Volumes	117,000	116,500	116,500	116,500	116,500	117,000	700,000
12	Plan Cost	[redacted]						
13	Cost Premium							
14	Per Gallon Premium	($0.0598)	($0.0598)	($0.0598)	($0.0598)	($0.0598)	($0.0598)	

REDACTED
SCHEDULE D-2
SUMMER 2024 COG Filing

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

COMPARISON OF CONTRACT COST TO HYPOTHETICAL SPOT COST
WINTER SEASON 2023–2024 TO DATE

LINE NO	Delivery Month	Nov-23	Dec-23	Jan-24	Feb-24	Total	
1	Contract Price	[redacted]					
2	Contract Volumes	92,000	140,000	165,000	135,000		
3	Contract Cost	[redacted]					Ln 1 * Ln 2
4	Average Spot Price	$1.1851	$1.2480	$1.3990	$1.3680		
5	Contract Volumes	92,000	140,000	165,000	135,000		
6	Hypothetical Spot Cost	[redacted]					Ln 4 * Ln 5
7	Incremental Cost/(Savings) of Plan						Ln 3 - Ln 6
						-12.4%	

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

PROPANE PURCHASING STABILIZATION PLAN
PRE-PURCHASES AND DELIVERY SCHEDULE

Delivery	**Pre-Purchases (Gallons)**						
Month	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Nov-24	15,377	15,311	15,311	15,311	15,311	15,377	92,000
Dec-24	23,400	23,300	23,300	23,300	23,300	23,400	140,000
Jan-25	27,579	27,461	27,461	27,461	27,461	27,579	165,000
Feb-25	22,564	22,468	22,468	22,468	22,468	22,564	135,000
Mar-25	17,550	17,475	17,475	17,475	17,475	17,550	105,000
Apr-25	10,530	10,485	10,485	10,485	10,485	10,530	63,000
Total	117,000	116,500	116,500	116,500	116,500	117,000	700,000
Monthly %	*16.7%*	*16.6%*	*16.6%*	*16.6%*	*16.6%*	*16.7%*	

REDACTED
SCHEDULE E
SUMMER 2024 COG Filing

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

PROPANE SPOT MARKET PURCHASE COST ANALYSIS
SUMMER PERIOD 2024

LINE NO		May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
1	Mt. Belvieu	[redacted]					
2	Broker Fee						
3	Pipeline Rate						
4	PERC Fee						
5	Supplier Charge						
6	Cost @ Selkirk						
7	Trucking to Keene						
8	$ per Gal.						
9	$ per Therm						

1. Propane futures market quotations (cmegroup.com) on 3/6/2024 close. See Appendix 1.
2. A generally accepted standard broker fee
3. Pipeline rate from Mt. Belvieu to Selkirk
4. Propane Education Research Council (propanecouncel.org)
5. A generally accepted standard supplier charge
6. Selkirk Cost - all fees plus propane cost
7. Northern Gas Transport trucking rate including diesel fuel surcharge. See Appendix 3A & 3B.
8. Delivered Price per Gallon
9. Delivered Price per therm as converted using per gallon price / .91502

REDACTED
SCHEDULE F
SUMMER 2024 COG Filing

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION

INVENTORY & WEIGHTED AVERAGE COST OF GAS CALCULATION
SUMMER PERIOD 2024

LINE NO		May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	
1	Propane:							
2	Therms:							
3	Beginning Balance:	84,715	84,715	84,715	84,715	84,715	84,715	
4	Purchases Received:	57,575	41,963	39,476	42,168	44,924	70,162	
5	Total Available:	142,290	126,678	124,191	126,883	129,639	154,877	
6	Less Sendout:	57,575	41,963	39,476	42,168	44,924	70,162	
7	Ending Balance:	84,715	84,715	84,715	84,715	84,715	84,715	
8								
9	Cost:							
10	Beginning Balance:	$ 115,536	$ 118,215	$ 119,226	$ 119,778	$ 120,196	$ 120,648	
11	Purchases Received:	$ 83,021	$ 60,069	$ 56,366	$ 60,248	$ 64,431	$ 101,012	
12	Total Available:	$ 198,557	$ 178,284	$ 175,593	$ 180,025	$ 184,627	$ 221,660	
13	Less Sendout:	$ 80,342	$ 59,057	$ 55,815	$ 59,829	$ 63,979	$ 100,416	
14	Ending Balance:	$ 118,215	$ 119,226	$ 119,778	$ 120,196	$ 120,648	$ 121,244	
15								
16	Rate (Therm):							
17	Beginning Balance:	$ 1.3638	$ 1.3954	$ 1.4074	$ 1.4139	$ 1.4188	$ 1.4242	
18	Purchases Received:	$ 1.4420	$ 1.4315	$ 1.4279	$ 1.4288	$ 1.4342	$ 1.4397	
19	Total Available:	$ 1.3954	$ 1.4074	$ 1.4139	$ 1.4188	$ 1.4242	$ 1.4312	
20	Less Sendout:	$ 1.3954	$ 1.4074	$ 1.4139	$ 1.4188	$ 1.4242	$ 1.4312	
21	Ending Balance:	$ 1.3954	$ 1.4074	$ 1.4139	$ 1.4188	$ 1.4242	$ 1.4312	
22								
23	Rate (Gal):							
24	Beginning Balance:	$ 1.2479	$ 1.2769	$ 1.2878	$ 1.2937	$ 1.2983	$ 1.3031	
25	Purchases Received:	$ 1.3194	$ 1.3098	$ 1.3065	$ 1.3073	$ 1.3123	$ 1.3173	
26	Total Available:	$ 1.2769	$ 1.2878	$ 1.2937	$ 1.2983	$ 1.3031	$ 1.3096	
27	Less Sendout:	$ 1.2769	$ 1.2878	$ 1.2937	$ 1.2983	$ 1.3031	$ 1.3096	
28	Ending Balance:	$ 1.2769	$ 1.2878	$ 1.2937	$ 1.2983	$ 1.3031	$ 1.3096	
29								
30	CNG:							
31	Therms:	[redacted]						
32	Cost:							
33	Rate (Therm):							
34								
35								
36	Total Sendout:	[redacted]						
37	Total Cost:							
38								
39	Average Rate - Sendout:							[redacted]

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Weather Normalization - Firm Sendout (Therms)

LINE NO.			May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total	
1	Actual Firm Sendout		76,524	54,573	48,468	50,607	54,882	84,061	369,115	
2	Base Use		49,538	49,538	49,538	49,538	49,538	49,538	297,225	
3	Heat Use		26,987	5,036	-	1,070	5,345	34,524	72,960	Ln 1 - Ln 2
4	Actual Calendar Month Degree Days		341	141	20	54	220	469	1,245	
5	Normal Calendar Month Degree Days		295	103	22	43	199	525	1,187	
6	Colder (Warmer) Than Normal		46	38	(2)	11	21	(56)	58	Ln 4 - Ln 5
7	Actual Unit Heat Load Therm/DD		79.14	35.71	-	19.81	24.29	73.61		Ln 3 / Ln 4
8	Weather Adjustment		(3,640)	(1,357)	-	(218)	(510)	4,122	(1,603)	Ln 6 x Ln 7
9	Normal Heat Load		23,346	3,678	-	852	4,834	38,646	71,356	Ln 3 + Ln 8
10	Normalized Firm Sendout		72,884	53,216	48,468	50,389	54,372	88,183	367,512	Ln 1 - Ln 3 + Ln 9
11	Actual Company Use		2,522	2,115	1,947	2,125	2,162	2,769	13,640	
12	Unaccounted For	0.64%	451	328	298	310	335	548	2,270	(Ln 10 - Ln 11) * 0.64%
13	Total Firm Sendout		70,813	51,429	46,819	48,574	52,545	85,962	356,141	Ln 10 - Ln 11 + Ln 12

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Weather Normalization - Sales (Therms) - Rate Residential

LINE NO	Period	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total	
1	Customers	862	828	871	899	779	822		
2	Sales	12,829	7,346	5,897	6,591	7,539	13,565	53,767	
3	Base Load	6,244	6,244	6,244	6,244	6,244	6,244	37,465	
4	Heating Load	6,585	1,102	-	347	1,295	7,321	16,650	Ln 2 - Ln 3
5	Monthly Actual Degree Days	341	141	20	54	220	469	1,245	
6	Monthly Normal Degree Days	295	103	22	43	199	525	1,187	
7	Colder (Warmer) Than Normal	46	38	(2)	11	21	(56)	58	Ln 5 - Ln 6
8	Actual Unit Heat Load Therm/DD	19.31	7.81	-	6.43	5.89	15 61	8.71	Ln 4 / Ln 5
9	Weather Adjustment	(888)	(297)	-	(71)	(124)	874	(505)	Ln 7 * -Ln 8
10	Normal Heat Load	5,697	805	-	277	1,171	8,195	16,145	Ln 4 + Ln 9
11	Normal Firm Billing Cycle Therms	11,941	7,049	5,897	6,521	7,416	14,439	53,263	Ln 2 - Ln 4 + Ln 10

Weather Normalization - Sales (Therms) - Rate Commercial

LINE NO	Period	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total	
12	Customers	327	313	328	337	291	313		
13	Sales	60,700	44,776	40,328	41,582	44,845	67,207	299,437	
14	Base Load	40,955	40,955	40,955	40,955	40,955	40,955	245,730	
15	Heating Load	19,745	3,821	-	627	3,890	26,252	54,334	Ln 2 - Ln 3
16	Monthly Actual Degree Days	341	141	20	54	220	469	1,245	
17	Monthly Normal Degree Days	295	103	22	43	199	525	1,187	
18	Colder (Warmer) Than Normal	46	38	(2)	11	21	(56)	58	Ln 5 - Ln 6
19	Actual Unit Heat Load Therm/DD	57.90	27.10	-	11.62	17.68	55.97	18 24	Ln 4 / Ln 5
20	Weather Adjustment	(2,663)	(1,030)	-	(128)	(371)	3,135	(1,058)	Ln 7 * -Ln 8
21	Normal Heat Load	17,081	2,791	-	500	3,518	29,386	53,277	Ln 4 + Ln 9
22	Normal Firm Billing Cycle Therms	58,036	43,746	40,328	41,454	44,473	70,341	298,378	Ln 2 - Ln 4 + Ln 10

Summary - Total Summer Season Sales

LINE NO	Month	May	Jun	Jul	Aug	Sep	Oct	Total
23	Actual 2023	73,528	52,122	46,224	48,174	52,384	80,772	353,204
24	Normalized	69,977	50,795	46,225	47,975	51,889	84,780	351,641

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Residential Heating Bill - Non-Fixed Price Option Program
Forecasted 2024 Summer Period vs. Actual 2023 Summer Period

Line		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1								Summer
2		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	May-Oct
3	Typical Usage - therms (1)	27	17	13	12	18	36	123
4	**Residential Heating R-3** May-23-Jul-23 Aug-23-Oct-23							
5	Customer Charge	$15 39	$15.39	$15.39	$15.39	$15.39	$15 39	$92.34
6	Delivery Charge: All therms @ $0.6519 $0.6716	$17.60	$11.08	$8.47	$8 06	$12.09	$24.18	$81.48
7	**Base Delivery Revenue Total**	$32 99	$26.47	$23.86	$23.45	$27.48	$39 57	$173.82
8	COG Rates	$1 2836	$1.2438	$1.2071	$0.8964	$0.7493	$1 2836	$1.1541
9	**Cost of Gas Total**	$34.66	$21.14	$15.69	$10.76	$13.49	$46 21	$141.95
10	LDAC Rates	$0.1113	$0.1180	$0.1180	$0.1180	$0.1180	$0.1180	$0.1166
11	**LDAC Total**	$3 01	$2.01	$1.53	$1.42	$2.12	$4 25	$14.34
12	**Total Bill**	**$71**	**$50**	**$41**	**$36**	**$43**	**$90**	**$330**
13								Summer
14		May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	May-Oct
15	Typical Usage - therms (1)	27	17	13	12	18	36	123
16	**Residential Heating R-3**							
17	Customer Charge	$16.76	$16.76	$16.76	$16.76	$16.76	$16.76	$100.56
18	Delivery Charge: All therms @ $0.6716	$18.13	$11.42	$8.73	$8 06	$12.09	$24.18	$82.61
19	**Base Delivery Revenue Total**	**$34.89**	**$28.18**	**$25.49**	**$24.82**	**$28.85**	**$40.94**	**$183.17**
20	Seasonal Base Delivery Difference from previous year							$9.34
21	Seasonal Percent Change from previous year							5.4%
22	COG Rates	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116
23	**Cost of Gas Total**	**$43.51**	**$27.40**	**$20.95**	**$19.34**	**$29.01**	**$58.02**	**$198.23**
24	Seasonal COG Difference from previous year							$56.28
25	Seasonal Percent Change from previous year							39.6%
26	LDAC Rates	$0.1986	$0.1986	$0.1986	$0.1986	$0.1986	$0.1986	$0.1985
27	**LDAC Total**	**$5.36**	**$3.38**	**$2.58**	**$2.38**	**$3.57**	**$7.15**	**$24.42**
28	Seasonal LDAC Difference from previous year							$10.08
29	Seasonal Percent Change from previous year							70 3%
30	**Total Bill**	**$84**	**$59**	**$49**	**$47**	**$61**	**$106**	**$405.82**
31	Seasonal Total Bill Difference from previous year							$75.70
32	Seasonal Percent Change from previous year							22 9%
33	Seasonal Percent Change resulting from COG							17 0%
34	Seasonal Percent Change resulting from LDAC							3.1%

35 (1) Residential Heating Typical Usage: Residence using gas for heat, hot water and cooking.

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
Typical Commercial Bill - Non-Fixed Price Option Program
Forecasted 2024 Summer Period vs. Actual 2023 Summer Period

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1								Winter
2		May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-Apr
3	Typical Usage - therms	72	36	27	25	44	104	308
4	**Commercial G-41** May-23-Jul-23 Aug-23-Oct-23							
5	Customer Charge	$63.30	$63 30	$63.30	$60.81	$60.81	$60.81	$372.33
6	Delivery Charge: First 20 therms @ $0.5088 $0.4928	$10.18	$10.18	$10.18	$9 86	$9.86	$9.86	$60.12
7	Over 20 therms @ $0.3550 $0.3390	$18.46	$5.68	$2.49	$1.70	$8.14	$28.48	$64.95
8	**Base Delivery Revenue Total**	$91.94	$79.16	$75.97	$72.37	$78.81	$99.15	$497.40
9	COG Rates	$1.2839	$1.2441	$1 2074	$0.8967	$0.7496	$1.2839	$1.1648
10	**Cost of Gas Total**	$92.44	$44.79	$32.60	$22.42	$32.98	$133.53	$358.76
11	LDAC Rates	$0.0890	$0.0957	$0 0957	$0.0957	$0 0957	$0.0957	$0.0941
12	**LDAC Total**	$6.41	$3.45	$2.58	$2.39	$4 21	$9.95	$28.99
13	**Total Bill**	**$191**	**$127**	**$111**	**$97**	**$116**	**$243**	**$885**
14								Winter
15		May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-Apr
16	Typical Usage - therms	72	36	27	25	44	104	308
17	**Commercial G-41**							
18	Customer Charge	$66.23	$66 23	$66.23	$66.23	$66.23	$66.23	$397.38
19	Delivery Charge: First 20 therms @ $0.5367	$10.73	$10.73	$10.73	$10.73	$10.73	$10.73	$64.38
20	Over 20 therms @ $0.3692	$19.20	$5 91	$2.58	$1.85	$8.86	$31.01	$69.41
21	**Base Delivery Revenue Total**	**$96.16**	**$82.87**	**$79.54**	**$78.81**	**$85.82**	**$107.97**	**$531.17**
22	Seasonal Base Delivery Difference from previous year							$33.77
23	Seasonal Percent Change from previous year							6 8%
24	COG Rates	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116	$1.6116
25	**Cost of Gas Total**	**$116.04**	**$58.02**	**$43.51**	**$40.29**	**$70.91**	**$167.61**	**$496.38**
26	Seasonal COG Difference from previous year							$137.62
27	Seasonal Percent Change from previous year							38.4%
28	LDAC Rates	$0.0874	$0.0874	$0 0874	$0.0874	$0 0874	$0.0874	$0.0874
29	**LDAC Total**	**$6.29**	**$3.15**	**$2.36**	**$2.19**	**$3.85**	**$9.09**	**$26.93**
30	Seasonal LDAC Difference from previous year							-$2.06
31	Seasonal Percent Change from previous year							-7.1%
32	**Total Bill**	**$218**	**$144**	**$125**	**$121**	**$161**	**$285**	**$1,054**
33	Seasonal Total Bill Difference from previous year							$169.33
34	Seasonal Percent Change from previous year							19.1%
35	Seasonal Percent Change resulting from COG							15 5%
36	Seasonal Percent Change resulting from LDAC							-0 2%

REDACTED
SCHEDULE M
SUMMER 2024 COG Filing

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. D/B/A LIBERTY - KEENE DIVISION
PROJECTED INCREMENTAL COSTS CNG VS. SPOT PROPANE Summer 2024

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Projected	Projected	Projected	Projected	Projected	Projected	
1	**CNG PURCHASES**	May-24	Jun-24	Jul-24	Aug-24	Aug-24	Sep-24	
2	CNG Volumes (Schedule C Filing)	[redacted]						
3								
4	CNG Costs (Schedule C Filing)	[redacted]						
5	Total Cost per Actual CNG Costs (Schedule C Filing)	[redacted]						
6								
7	CNG Cost Per Therm Actual	[redacted]						
8								
9	**SPOT PROPANE PURCHASES**							
10	Spot Propane Volumes (Schedule C Reconciliation)	[redacted]						
11								
12	Total Costs Spot Propane	[redacted]						
13	Total Cost Spot Propane	[redacted]						
14								
15	Spot Propane Cost Per Therm Actual	[redacted]						
16								
17								
18								
19	CNG Volumes	[redacted]						
20	Price difference CNG vs Spot Propane	[redacted]						
21	Adj. for rounding	$ -	$ -	$ -	$ -	$ -	$ -	$0.0000
22	Incremental Costs Propane	$ (6,406)	$ (2,382)	$ (775)	$ (494)	$ (2,045)	$ (8,096)	$ (20,199)
23								
24							Divided by 2 if CNG higher	2
25							Allowed Recoverable Costs	$ (20,199)

Incremental CNG Supply Costs through October 2024
Amount to be Recovered/(Refunded) Through Keene COG Rates

	Col. A		Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H
1	CNG Increment Cost/Saving Risk Sharing - 50% Shareholder/Ratepayers								
2	Incremental CNG Supply Costs - October 2019 thru October 2024								
3	COG Period	Reference	Year	Incremental CNG Cost/(Savings) Amount	Allowed Recoverable Amount from Customers due to Higher/(Lower) CNG vs Propane Costs	Incremental Costs Not Recoverable/ Deferred	Incremental Costs not Recovered Balance	(Refund)/Charge	
4	Summer 2019	DG 20-105 Settlement Agreement	2019	5,048	2,524	2,524	2,524	(2,524)	Note 1
5	Summer 2020	DG 20-105 Settlement Agreement	2020	16,214	8,107	8,107	10,631	8,107	Note 1, Note 3
6	Summer 2021	DG 21-050 Reconciliation	2021	(13,026)	(10,631)	(2,395)	(1,198)	10,631	Note 2
7	Summer 2022	DG 22-015 Reconciliation	2022	5,012	2,506	2,506	1,309	(2,506)	Note 1
8	Summer 2023	DG 23-034 Reconciliation	2023	(5,425)	(1,309)	(4,117)	(2,058)	1,309	Note 2
9	Summer 2024	Projection - Schedule M	2024	(20,199)	0	(10,099)	(12,158)	0	Note 2

Note 1: Propane Cheaper than CNG - do not charge customer for full amount, only half. Bank other half for review in future period (col. F)
Note 2: CNG Cheaper than propane - Collect full amount from customers up to the amount previously deferred.
Note 3: Settlement agreement stated a charge of $8,107 so left as is.