

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
For Recovery Period February 1, 2025 - January 31, 2026  
Factor Summary (EnergyNorth & Keene Service Area)  
(\$/Therm)

Line No.	Rate Schedule	Energy Efficiency Conservation Charge (EEC)	Relief Holder and pond at Gas Street, Concord, NH	Manufactured Gas Plants	Environmental Surcharge (ES)	Revenue Decoupling Adjustment Factor (RDAF)	Property Tax Adjustment Mechanism (PTAM)	Rate Case Expense Factor (RCEF)	Gas Assistance Program (GAP)	Total (LDAC) <sup>2</sup>
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Reference	Schedule 2	Schedule 3	Schedule 3	(C)+(D)	Schedule 4	Schedule 5	Schedule 6	Schedule 7	(B)+(E)+(F)+(G)+(H)+(I)
<u>Residential Customers</u>										
1	R-1 Non-Heating	\$0.0700	\$0.0006	\$0.0025	\$0.0031	\$0.0775	\$0.0085	(\$0.0009)	\$0.0048	\$0.1630
2	R-5 Non-Heating (MEP)	\$0.0700	\$0.0006	\$0.0025	\$0.0031	\$0.0775	\$0.0085	(\$0.0009)	\$0.0048	\$0.1630
3	R-3 Heating	\$0.0700	\$0.0006	\$0.0025	\$0.0031	\$0.0775	\$0.0085	(\$0.0009)	\$0.0048	\$0.1630
4	R-6 Heating (MEP)	\$0.0700	\$0.0006	\$0.0025	\$0.0031	\$0.0775	\$0.0085	(\$0.0009)	\$0.0048	\$0.1630
5	R-4 Heating Gas Assistance Program	\$0.0700	\$0.0006	\$0.0025	\$0.0031	\$0.0775	\$0.0085	(\$0.0009)	\$0.0048	\$0.1630
6	R-7 Heating Gas Assistance Program (MEP)	\$0.0700	\$0.0006	\$0.0025	\$0.0031	\$0.0775	\$0.0085	(\$0.0009)	\$0.0048	\$0.1630
<u>Commercial/Industrial Sales Customers</u>										
7	G-41 Low Annual/High Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
8	G-44 Low Annual/High Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
9	G-51 Low Annual/Low Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
10	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
11	G-42 Medium Annual/High Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
12	G-45 Medium Annual/High Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
13	G-52 Medium Annual/Low Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
14	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
15	G-43 High Annual/High Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
16	G-46 High Annual/High Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
17	G-53 High Annual/Load Factor < 90%	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
18	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
19	G-54 High Annual/Load Factor > 90%	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
20	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
<u>Commercial/Industrial Transportation Customers</u>										
21	G-41 Low Annual/High Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
22	G-44 Low Annual/High Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
23	G-51 Low Annual/Low Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
24	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
25	G-42 Medium Annual/High Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
26	G-45 Medium Annual/High Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
27	G-52 Medium Annual/Low Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
28	G-56 Medium Annual/Low Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
29	G-43 High Annual/High Winter Use	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
30	G-46 High Annual/High Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
31	G-53 High Annual/Load Factor < 90%	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
32	G-57 High Annual/Load Factor < 90% (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
33	G-54 High Annual/Load Factor > 90%	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781
34	G-58 High Annual/Load Factor > 90% (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0160	\$0.0085	(\$0.0009)	\$0.0048	\$0.0781

Reference:

- The Energy Efficiency Charges for both Residential and Commercial/Industrial customers will be amended on January 1, 2025 and January 1, 2026 pursuant to HB 549.
- CCx, RDAF, ES, RCE, and GAP applies to all therms and all customers, including Managed Expansion Program

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**February 1, 2025 - January 31, 2026**  
**Energy Efficiency Charge**

<u>Line No.</u>	<u>Description</u> (A)	<u>Residential</u> (B)	<u>Commercial &amp; Industrial</u> (C)	<u>Reference</u> (D)
<b>EEC Rates</b>				
1	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/24 - 12/31/24	\$0.0700	\$0.0466	RSA 374-F:3, VI-a
2	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/25 - 12/31/25	TBD	TBD	RSA 374-F:3, VI-a
3	Energy Efficiency Charge Factor (\$/Therm) Eff 1/1/26 - 12/31/26	TBD	TBD	RSA 374-F:3, VI-a

*Reference:*  
 EEC rates are set by Statute RSA 374-F:3, VI-a and change annually, effective on January 1st.

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
For Recovery Period February 1, 2025 - January 31, 2026  
Environmental Surcharge**

<b><u>Manufactured Gas Plants</u></b>		
1	Required Annual Environmental Increase for 2023-2024	\$ 520,811
2	Estimated Ending Balance on January 31, 2025	<u>\$ (78,629)</u>
3	Annual Net Increase to Rates	\$ 442,182
4	Forecasted February 2025 - January 2026 Distributed therm Sales	<u>178,316,911</u> therms
5	<b>MGP Surcharge per therm</b>	<b>\$ 0.0025 per therm</b>
<b><u>Gasholder and pond at Gas Street, Concord, NH</u></b>		
6	Required Annual Environmental Increase for 2023-2024	\$ 105,114
7	Estimated Ending Balance on January 31, 2025	<u>\$ (6,281)</u>
8	Net Increase to Rates	\$ 98,833
9	Forecasted February 2025 - January 2026 Distributed therm Sales	<u>178,316,911</u> therms
10	<b>Gasholder and pond at Gas Street, Concord, NH Surcharge per therm</b>	<b>\$ 0.0006 per therm</b>
11	<b>Total Environmental Surcharge</b>	<b><u>\$ 0.0031 per therm</u></b>

*Reference:*

- Line No. 1 - Schedule 3.3, Line 34, Column HC*
- Line No. 2 - Schedule 3, page 2, Line 28, Column (b)*
- Line No. 3 - Line 1 + Line 2*
- Line No. 4 - Company Forecast*
- Line No. 5 - Line 3 divided by Line 4*
- Line No. 6 - Schedule 3.3, Line 36, Column HG*
- Line No. 7 - Schedule 3, page 2, Line 28, Column (g)*
- Line No. 8 - Line 6 + Line 7*
- Line No. 9 - Company Forecast*
- Line No. 10 - Line 8 / Line 9*
- Line No. 11 - Line 5 + Line 10 (Rounded to the 4th decimal)*

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Environmental Collections Reconciliation  
November 2022 through January 2025

Manufactured Gas Plants						Gasholder and pond at Gas Street, Concord, NH				
Line No.	Month	Beginning Balance	Approved Amounts in Proceedings	Collections	(Over)/Under Ending Balance	Month	Beginning Balance	Approved Amounts in Proceedings	Collections	(Over)/Under Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Nov-22	\$261,028	\$983,056	(\$111,503)	\$1,132,580	Nov-22				
2	Dec-22	\$1,132,580		(\$141,891)	\$990,689	Dec-22				
3	Jan-23	\$990,689		(\$237,204)	\$753,485	Jan-23				
4	Feb-23	\$753,485		(\$175,172)	\$578,313	Feb-23				
5	Mar-23	\$578,313		(\$186,646)	\$391,666	Mar-23				
6	Apr-23	\$391,666		(\$136,921)	\$254,746	Apr-23				
7	May-23	\$254,746		(\$81,811)	\$172,935	May-23				
8	Jun-23	\$172,935		(\$53,775)	\$119,159	Jun-23				
9	Jul-23	\$119,159		(\$37,938)	\$81,221	Jul-23				
10	Aug-23	\$81,221		(\$41,270)	\$39,951	Aug-23				
11	Sep-23	\$39,951		(\$39,816)	\$135	Sep-23				
12	Oct-23	\$135		(\$43,864)	(\$43,729)	Oct-23				
13	Nov-23	(\$43,729)		(\$83,505)	(\$127,234)	Nov-23				
14	Dec-23	(\$127,234)		(\$146,742)	(\$273,977)	Dec-23				
15	Jan-24	(\$273,977)		(\$166,062)	(\$440,039)	Jan-24				
16	Feb-24	(\$440,039)	\$500,070	(\$145,093)	(\$85,062)	Feb-24	\$0	\$104,525	(\$3,382)	\$101,143
17	Mar-24	(\$85,062)		\$1,507	(\$83,555)	Mar-24	\$101,143		(\$25,159)	\$75,983
18	Apr-24	(\$83,555)		\$610	(\$82,946)	Apr-24	\$75,983		(\$10,180)	\$65,803
19	May-24	(\$82,946)		\$377	(\$82,569)	May-24	\$65,803		(\$6,289)	\$59,515
20	Jun-24	(\$82,569)		\$243	(\$82,326)	Jun-24	\$59,515		(\$4,066)	\$55,449
21	Jul-24	(\$82,326)		\$479	(\$81,847)	Jul-24	\$55,449		(\$7,998)	\$47,450
* 22	Aug-24	(\$81,847)		\$179	(\$81,667)	Aug-24	\$47,450		(\$2,992)	\$44,458
* 23	Sep-24	(\$81,667)		\$219	(\$81,449)	Sep-24	\$44,458		(\$3,656)	\$40,803
* 24	Oct-24	(\$81,449)		\$408	(\$81,040)	Oct-24	\$40,803		(\$6,820)	\$33,983
* 25	Nov-24	(\$81,040)		\$604	(\$80,436)	Nov-24	\$33,983		(\$10,085)	\$23,898
* 26	Dec-24	(\$80,436)		\$831	(\$79,605)	Dec-24	\$23,898		(\$13,877)	\$10,021
* 27	Jan-25	(\$79,605)		\$976	(\$78,629)	Jan-25	\$10,021		(\$16,303)	(\$6,281)
* 28	Feb-25	(\$78,629)				Feb-25	(\$6,281)			
29	Total Feb 2024 - Jan 2025			(\$138,660)		Total Feb 2024 - Jan 2025			(\$110,807)	

Reference:

- (b) November 1, 2022 from previous filing
- (c) Amounts approved for collection in DG 22-045, Order No. 26,715 (October 31, 2022) and in DG 23-076, Order No. 26,940 (January 31, 2024)
- (d) Company Records (Collections) allocated between MGP and Gas Holder based on effective rates
- (e) Column (a) + Column (b) + Column (c)
- (g) February 1, 2024 beginning balance of \$0
- (h) Amount approved for collection in DG 23-076, Order No. 26,940 (January 31, 2024)
- (i) Company Records (Collections) allocated between MGP and Gas Holder based on effective rates
- (j) Column (e) + Column (f) + Column (g)

\* Projected

**LIBERTYUTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY**

**CONCORD FORMER MGP**

**LINE  
NO.**

1. SITE LOCATION: One Gas Street, Concord, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: EnergyNorth Natural Gas, Inc. (ENGI)<sup>1</sup> received a Notice Letter from the New Hampshire Department of Environmental Services (NHDES) in September 1992. The Notice related primarily to contamination identified in the pond adjacent to Exit 13 off Interstate 93, although it was broad enough to also include the former manufactured gas plant (MGP) site itself.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the historic operation of the MGP were discovered in the area of the Exit 13 pond, as the NHDOT began site preparation work for the reconfiguration of that interchange. Subsequent investigations by ENGI and others indicate that contaminants originating from the MGP on Gas Street are present in soil and groundwater between the MGP and the Merrimack River, including within the Exit 13 pond.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:

Concord MGP: The New Hampshire Department of Transportation (NHDOT) contacted ENGI in August 2001 and February 2002 regarding possible coal tar-related impacts in a sewer line on a parcel adjacent to the former gas plant. NHDOT is currently conducting groundwater monitoring as part of a Groundwater Management Zone Permit on this parcel. ENGI met with NHDOT and NHDES in January 2003 to review the results of its 2002 site investigation. Limited coal tar impacts were observed in groundwater and subsurface soils at select locations.

On July 15, 2003, NHDES issued a letter to ENGI requesting submission of a schedule and scope of work for a site investigation of the MGP site by mid-September 2003. ENGI proposed a May 2005 date for submission of a Site Investigation Report for the MGP site on Gas Street to NHDES by way of a letter dated October 6, 2003. NHDES agreed to the proposed schedule in their response letter dated October 31, 2003.

ENGI submitted the work plan for the MGP site investigation to NHDES on May 20, 2004. NHDES accepted the work plan on June 16, 2004. The investigation took place between

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<sup>1</sup> In July 2012, EnergyNorth was acquired by Liberty Utilities and its legal name changed to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty. For consistency purposes, the acronym ENGI will be used throughout this document.

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**LINE**  
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September 2004 and March 2005, and the Site Investigation Report was submitted to NHDES on June 6, 2005. The report indicated that subsurface impacts are present at the MGP, and additional investigation as well as limited remediation will be required. NHDES accepted the report on August 12, 2005, and requested ENGI submit a supplemental scope of work to complete the delineation of MGP-related impacts on and off Site. The document was submitted in November 2005. Site investigation activities at and downgradient of the MGP were conducted in 2006. ENGI submitted an additional supplemental scope of work to further delineate MGP impacts on May 31, 2007, and NHDES subsequently approved the scope on June 5, 2007. ENGI bid the NHDES-approved scope of work in June 2008 and awarded the contract in late July 2008. ENGI met with NHDES at the site in August 2008 to discuss the additional supplemental site investigation activities. The field work took place during October through December 2008, during which time 8 groundwater monitoring wells were installed at 4 off-site locations. The Additional Supplemental Site Investigation Report was submitted to NHDES in September 2009. ENGI met with NHDES to discuss the report findings and strategy for moving forward in October 2009. NHDES issued an approval letter for the Supplemental Site Investigation Report on February 9, 2010. The correspondence approved the report and requested that certain additional activities be completed by ENGI. These requested activities include the following: a) preparation and submission of an Initial Response Action Work Plan to remove approximately 3,500 gallons of liquid and sludge from historic subsurface drip pots and tar wells at the MGP property on Gas Street; b) evaluation of the groundwater conditions in the vicinity of the "Tar Pond" which is depicted on a referenced NHDOT site plan; and c) evaluation of potential indoor air impacts at select locations identified during the additional SSI work.

ENGI submitted the Initial Response Work Plan to NHDES in July 2010 to remove approximately 3,500 gallons of liquid and sludge from historic subsurface drip pots. NHDES issued an approval letter for this Work Plan on August 3, 2010, and the work was completed in June 2011. In addition, ENGI submitted a Supplemental Data Collection Work Plan for the additional off-ENGI-owned property investigation activities (items b and c above) to NHDES in August 2010. NHDES approved of the Work Plan on September 16, 2010. ENGI obtained access to 4 properties in the vicinity of the site in order to conduct the supplemental investigation activities, which included soil, groundwater and soil vapor sampling, along with further investigation of the brick tar sewer. ENGI submitted a revised Work Plan with revised sampling locations to NHDES in November 2011; the revision was necessary because site access was not granted by the property owners for some of the originally proposed locations. The investigation work was completed in July 2012 and summarized in a Supplement Data Collection Report that was submitted in August 2013, in preparation for submittal of the Remedial Action Plan. This Supplement Data Collection Report was accepted by NHDES on October 24, 2013, and ENGI was authorized to prepare a RAP and Groundwater Management Permit (GMP) application. The GMP application was submitted on September 4, 2014, and the permit was received on December 1, 2014.

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**CONCORD FORMER MGP**

**LINE**  
**NO.**

On June 16, 2013, wind during a thunderstorm caused a tree to fall on the northern side of the roof of the Holder House located on the former Concord MGP property. Damage to the slate roof and brick was sustained. In a letter dated February 24, 2014, NHDES stated that the holder structure "...serves as a physical barrier to prevent infiltration of precipitation into the foundation and thereby limits the amount of MGP byproducts that may be released to the environment."

On March 31, 2015, ENGI submitted a proposed Remedial Action Plan involving removal of shallow soils displaying MGP-related residual impacts, investigation, and remediation of remaining known subsurface structures, capping of components of the local storm water drainage system, site capping design, and continued monitoring of groundwater on the site. NHDES approved the RAP on May 29, 2015, with the condition that roof of the brick gasholder either be restored, or the holder be razed and the soils beneath it remediated. Soil vapor monitoring; soil vapor probe installation; and remedial design investigations including subsurface structure location and inspection, shallow tar-saturated soil delineation, and site storm drain system inspections, as approved by the RAP, were performed in December 2015. A Remedial Design Report (RDR) was submitted to NHDES on March 16, 2016, summarizing the above remedial design investigations. The remediation activities, required to be completed prior to site capping, include tar-impacted material removals and plugging of the on-site drain system, took place in 2017.

A developer approached the Company during 2016 and into 2017 regarding potential purchase of the property, there has been no movement or activity on a transfer of the holder site regarding that developer. In 2020, further deterioration of the holder structure was observed. In addition, fencing was repaired and added to the areas around the deteriorated areas near the vestibule and the outside scaffolding where the tree fell in 2013.

In 2019, the City of Concord, and the Company jointly prepared a report that details various use options for the Gasholder site on the east side of the highway, including high level cost estimates for various scenarios ranging from cleaning and fortifying the holder structure for public entry to demolition of the structure. In response to Liberty's communication that the gasholder needed to be demolished, as the condition of the structure raised safety concerns, the Concord City Council established a working group in 2020, comprised of representatives of the City Council, City Staff, Liberty, and the New Hampshire Preservation Alliance ("NHPA"), and charged with exploring a plan and assigning responsibilities to stabilize and preserve the holder house structure. The working group discussions resulted in a plan for the NHPA to raise funds to stabilize the holder house and to manage the relevant construction, and for Liberty to seek Commission approval to contribute up to the estimated costs of demolition, investigation, and remediation beneath the holder house, as the least cost option for customers.

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The City, the NHPA, and Liberty met with Commission Staff in February 2021 and obtained Staff's preliminary support for the plan, provided Liberty can demonstrate that the Company's contribution toward the stabilization of the holder house is less than the estimated costs of demolition and remediation that would otherwise have been incurred.

In April 2021, the City, the NHPA, and Liberty signed an MOU documenting the above understanding as the parties worked toward a formal agreement. The parties later signed a formal Emergency Stabilization License Agreement to govern the repairs to the holder house and each party's contribution toward the costs to stabilize the holder house. The NHPA completed the engineering for the stabilization work and obtained a contractor to complete the work. The contractor completed the stabilization activities in July 2022. Liberty and NHPA completed a detailed estimate of costs in December 2022, that would have been incurred to demolish the holder house, to investigate the footprint of the holder house for additional contamination, and to remedy any contamination likely to be found. The estimate is intended to serve as the cap of Liberty's contribution toward stabilization under the terms of the License Agreement. Liberty and NHPA presented that estimate to the Commission during the course of the 2021-2022 and 2022-2023 LDAC proceedings. This was approved by the Commission in an order dated January 11, 2024.

On January 21, 2020, NHDES issued a renewed GMP for the site and ENGI continues to monitor wells in the groundwater monitoring system on site every June and October under this permit. ENGI requested that soil vapor monitoring be ceased and NHDES removed this requirement from the new permit. The most recent GMP Annual Summary Report, submitted to NHDES in December 2023, summarized the results of the 2023 GMP sampling rounds **The report recommended continued monitoring activities in accordance with the GMP.. NHDES' response to the GMP Annual Summary Report in May 2024 requested an analysis of the need to collect sub-slab soil vapor samples or indoor air samples at buildings located in the vicinity of the site. NHDES requested that the analysis and proposal for any additional soil vapor or indoor air sampling be detailed in the Annual Summary Report due in December 2024.**

Concord Pond: ENGI has continued to monitor groundwater semi-annually at the Exit 13 pond, in May and November, as required by the Groundwater Management Zone Permit that was issued in 1999 as part of the overall remedy following the remediation of the southern end of the Exit 13 pond. The permit was renewed in 2003, 2007, 2012, 2017, **and in 2022**, and NHDES specified semiannual collection of surface water samples from the pond as an additional condition of the permit.

When the Exit 13 pond was remediated in 1999, NHDES required that the northern portion remained untouched, allowing for storm water input to the pond, with the knowledge that some contamination remained and may require remediation in the future. In 2006, NHDES requested ENGI address the residual contamination in the pond, and in response, ENGI submitted an Interim Data Collection Report and Scope of Work in May



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**LINE**  
**NO.**

2006, which was approved in July 2006. This Scope of Work was implemented in 2006 and the results were to be used to prepare the Remedial Action Plan (RAP) which NHDES requested be submitted by August 31, 2006. In July 2006, NHDES extended the deadline for submittal of the RAP to June 30, 2007, to allow ENGI additional time for data collection and design. ENGI submitted an Interim Data Collection Report to NHDES in September 2006, and a Conceptual Remedial Design in March 2007. On March 25, 2009, ENGI submitted a Presumptive Remedy Approval Request to NHDES, in order to allow for the design and implementation of an engineered cap without the need to prepare a RAP. On May 4, 2009, NHDES granted the Presumptive Remedy Approval, and the project moved into the remedial design phase.

The proposed remedial work is to be performed on city-owned land and within a NHDOT right-of-way; therefore, ENGI is working with these parties to come to agreement on the design features, negotiate access and clarify the responsibilities of the three parties. In April 2010, ENGI met with representatives from NHDES, the City of Concord, and NHDOT to present the proposed remedy, and ENGI submitted the draft design plans to the parties in June 2010. ENGI met with the regulatory permitting agencies in October 2010. The agencies requested that ENGI modify the remedial design to include an upland cap versus a wetland cap to minimize the impacts of the project. The cap was redesigned and ENGI met with the stakeholders in December 2010. At a subsequent meeting in January 2011, the City of Concord requested that the design be further modified to relocate the City's storm water outfall location.

ENGI met with the City in March 2011 to present the feasibility evaluation that was conducted for several alternatives, and concluded that the original design was the appropriate design. Contact was reconvened with the City in 2013, and adjustments to the original design were made to address outfall maintenance and access concerns of the City and NHDOT, respectively. The design was presented to the City on January 26, 2016. A rigorous schedule toward construction in late summer 2017 was agreed to by ENGI and the City in February 2016. The City did not meet an early deadline to determine and communicate details regarding access to their storm water system. Communication was again resumed in July 2016 by the City, however the City remained unresponsive to ENGI on implementation of the joint remedial design.

In March 2018, discussions with the new City Engineer took place and the City's engagement level had increased to come to a design solution on outfall maintenance. However, there has been turnover at the City Engineer position and ENGI will need to restart these discussions with the City.

Semiannual groundwater monitoring at the pond is ongoing, as is recovery of separate phase coal tar from a monitoring well in the vicinity of the pond. In May 2017, the NHDES requested by letter that all active hazardous waste sites managed by the Hazardous Waste Remediation Bureau include sampling for Per- and Polyfluoroalkyl Substances

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY**

**CONCORD FORMER MGP**

LINE  
NO.

(PFAS) in one of their groundwater sampling rounds, as part of a statewide study of these compounds. ENGI fulfilled this request during regularly scheduled sampling in 2018.

During May 19 through May 22, 2009, ENGI implemented a NHDES-approved sediment sampling program in the Merrimack River to evaluate potential MGP-related impacts. ENGI met with NHDES in October 2009 to present the results of the sediment investigation and submitted the sediment sampling data report to NHDES in October 2009. The investigation indicated limited site-related impacts to the shallow near-shore sediments of the Merrimack River. Based on the results of the sediment investigation, it is unlikely that remedial actions will be necessary in the river. ENGI met with NHDES on February 20, 2013 to discuss all sampling activities to date, summarized in an SIR Addendum Report, submitted in June 2013.

In May 2016, ENGI submitted a proposed plan for monitoring the near-bank sediments to the pond area in the Merrimack River. After discussions regarding frequency, duration of the Monitored Natural Recovery (MNR) program, and methodologies to be used in determining the contaminant trending in the river sediment, NHDES approved a revised MNR Plan in a letter dated July 2017. The 5-year sampling plan began in 2017 with the first of 5 annual samplings. Subsequent rounds of sediment sampling were conducted in October 2018, 2019, 2020, and 2021. NHDES has accepted the MNR reports submitted by ENGI summarizing the sediment sampling results. Upon completion of the five rounds of MNR sampling, NHDES has agreed with the Company's recommendation to take confirmatory samples in the river in Fall of 2023. The Fall 2023 MNR sampling round was completed, and results and recommendations for further monitoring are being analyzed.

5. NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE:

Concord MGP: In July 2003, NHDES requested that ENGI submit a schedule and scope of work for completion of a site investigation of the MGP site. ENGI submitted the scope to NHDES in May 2004 and implemented the work between September 2004 and March 2005. The results of the investigation were documented in the Site Investigation Report, dated June 6, 2005, which was subsequently approved by NHDES. Supplemental investigation activities were performed in 2006. Additional investigation activities were performed in 2008. The additional SSI report was submitted to NHDES in September 2009. In addition, ENGI submitted the Initial Response Work Plan to NHDES in July 2010 to remove approximately 3,500 gallons of liquid and sludge from historic subsurface drip pots. NHDES issued an approval letter for this Work Plan on August 3, 2010, and the work was completed in June 2011. The Supplemental Data Collection report summarizing the investigation activities was accepted in October 2013, authorizing ENGI to prepare a RAP and GMP Application. The GMP application was submitted on September 4, 2014, and the permit was received on December 1, 2014. On March 31, 2015, ENGI submitted a proposed RAP, and NHDES approved the RAP with conditions. A Remedial Design Report, summarizing pre-design investigations, was provided to NHDES in March 2016.

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**LINE**  
**NO.**

Outstanding remedial activities including the investigation for decommissioning of the deep well (historic water supply well), closure of the “old tar separator” and a small drip pot, closure of the on-site storm drain, and removal of an area of soil containing hardened tar were completed in late 2020, and results of these activities were reported to NHDES in the 2020 Annual Summary Report submitted in February 2021 as a requirement of the GMP.

Concord Pond: ENGI submitted an application for a five-year Groundwater Management Zone Permit to the NHDES in April 2002 for the Exit 13 pond. The permit was renewed in October 2007, with the collection of pond surface water samples as an additional condition. Under that permit, groundwater monitoring is expected to be required for the foreseeable future. In addition, as requested by NHDES, ENGI undertook a review of remedial technologies to address the residual contamination remaining in the pond. A conceptual remedial design was submitted to NHDES in March 2007, a Presumptive Remedy Approval was granted by NHDES in May 2009, and the engineered cap design has been drafted. The work will be undertaken pending agreement between the City, NHDOT, and ENGI. ENGI met with these parties on several occasions in 2010 and 2011. The Company reinitiated discussion with the City in July 2014 regarding access to the site to implement the approved design of the wetland cap. The design was adjusted to accommodate the City’s desire to simplify maintenance of the storm water system. ENGI has altered the design of the construction to provide temporary access through the wetland area and a permanent access road that does not encroach on the NHDOT right-of-way.

In 2020, ENGI obtained the access agreement from the City to the property to allow access for the wetland cap pre-design investigation (PDI) activities and construction. ENGI commenced the PDI in 2021. Based on the results of the PDI, additional data collection tasks are warranted to evaluate the source and nature of NAPL discharges to the pond in relation to the stormwater drainage system. The additional data will be used to inform the final design remedy. Construction of the design remedy is likely to occur in 2026 or 2027.

A renewal application for the Groundwater Management Permit was submitted on October 5, 2022, and the renewed permit was granted by NHDES on March 2, 2023. Groundwater and surface water monitoring continues under this permit annually in May. The 5-year sediment sampling plan to monitor natural attenuation of MGP residuals in the river began in autumn 2017 continued each October, and the fifth sampling occurred in October 2021. Based upon the results of the October 2021 event, an additional monitoring event was performed in October 2023.

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: The Concord MGP operated from approximately 1850 to 1952 when the natural gas pipeline was extended to Concord. The plant was constructed and operated by predecessors of the Concord

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**CONCORD FORMER MGP**

**LINE**  
**NO.**

Gas Company, which later became known as the Concord Natural Gas Company. By virtue of a merger, ENGI acquired Concord Natural Gas. As has been reported previously by ENGI, it filed a contribution claim in the United States District Court for the District of New Hampshire against the successor to the United Gas Improvement Company. In that claim, ENGI alleged that under the federal Superfund statute, the United Gas Improvement Company exercised control over the operations of the Concord Gas Plant to the extent that the United Gas Improvement Company should be considered an "operator" under the statute. That matter was settled in 1997.

7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: Numerous confidential settlements with insurance carriers and with one private party have been entered into. *Insurance recovery efforts at the Concord Site are complete.*

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**

**d/b/a LIBERTY UTILITIES**

**KEENE FORMER MGP**

**LINE  
NO.**

1. SITE LOCATION: 207 and 227 Emerald Street, Keene, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: Information on site investigation activities comes from reports prepared by Public Service Company of New Hampshire (PSNH). It is apparent the New Hampshire Department of Environmental Services (NHDES) first investigated Mill Creek adjacent to the former Keene Manufactured Gas Plant (MGP) in 1986. PSNH, a former owner and operator, and its parent company, Northeast Utilities Service Company (NU), conducted several site assessments of the former MGP during the early and mid-1990s. PSNH/NU completed a Site Investigation in 1996 in response to a notice letter from the NHDES, which designated the site DES # 199412009. PSNH/NU has had responsibility for site management and interactions with NHDES since that time. Although it does not appear to have been actively involved in the site study, Keene Gas Corporation (KGC) received a notice letter from NHDES in January 1999. In response to a request from PSNH/NU, NHDES sent a notice letter to EnergyNorth Natural Gas, Inc. (ENGI) in April 2001. ENGI responded to the NHDES on April 27, 2001, indicating that it would continue to coordinate with PSNH and that it was evaluating its potential liability, if any, at the site.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the site in sediments of the adjacent Mill Creek and Ashuelot River. Removal of impacted sediment areas constituting readily apparent harm and restoration of the creek bed and portions of the river bed is the likely remedial alternative for the aquatic portion of the site.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES: ENGI entered into a confidential agreement with PSNH relative to the development and execution of a Remedial Action Plan (RAP) for the aquatic portion of the site in January 2005. Subsequently, in March 2005, ENGI and PSNH/NU submitted a Scope of Work for the ecological evaluation of the Ashuelot River Sediments to NHDES, and met with NHDES on April 25, 2005 to discuss the conceptual RAP (consisting of sediment removal and stream bed restoration) for Mill Creek/Ashuelot River. NHDES approved the scope of the ecological evaluation, and it was conducted in 2005. In February 2006, PSNH submitted a scope of work for a supplemental investigation of the Ashuelot River, which was approved by NHDES in April 2006. This work was completed and in February 2007 NHDES requested the preparation of a Remedial Action Plan (RAP) for Mill Creek and a portion of the Ashuelot River. NHDES files indicate that PSNH submitted the RAP in 2008 and completed permitting and obtaining access from private property owners for the Mill Creek and Ashuelot River remediation activities in 2010. Subsequently, a remedial contractor was a selected, and

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**KEENE FORMER MGP**

**LINE**  
**NO.**

Phase II RAP implementation is underway. According to NHDES files, remedial actions in the Mill Creek and Ashuelot River continued in late 2011/2012. According to NHDES files, remedial actions in the Mill Creek and Ashuelot River continued through 2011. In October 2012, NU/PSNH completed the remediation project. The tri-annual groundwater monitoring program/reporting continues.

**ENGI currently operates the propane-air plant located at 207 Emerald Street in Keene, NH, which occupies a portion of the former MGP site. ENGI was performing underground piping upgrades at the site in 2023 when MGP-like impacts were observed in soil during trenching activities. ENGI notified NHDES of the observations and of the soil and groundwater analytical results. Based upon the presence of MGP-related impacts in the subsurface, it was necessary to hire an excavation contractor to complete the work, which was overseen by an environmental consultant. A substantial quantity of soil and groundwater was generated during the project which required characterization and proper offsite disposal. These costs are included in the 2024 filing. Approximately 200 tons of soil remains onsite and is expected to be properly disposed in Quarter 3 of 2024. A report summarizing site soil observations and analytical results will be submitted to NHDES following disposal of the remaining soil.**

5. **NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE:** Remediation of the terrestrial portion of the site was completed by PSNH/NU in 2004/2005. An ecological risk assessment in support of a Remedial Action Plan for the Ashuelot River and Mill Creek portions of the site was conducted jointly by ENGI and PSNH/NU in 2005. A supplemental investigation of the Ashuelot River to support the preparation of a Remedial Action Plan (RAP) was completed in 2007 and NHDES has requested PSNH/NU submit the RAP for Mill Creek and portions of the Ashuelot River in 2007. NHDES files indicate that the RAP was submitted by PSNH in 2008 and that NHDES commented and approved the Phase II RAP. NHDES and other public information sources indicate that remedial and wetland permitting is complete, necessary approvals and site access agreements with impacted landowners are complete, a remedial contractor has been selected, and Phase II RAP implementation is on-going. PSNH has taken the lead on investigation at this Site, and has conducted this work without ENGI's active involvement. NHDES is aware of the situation. **Please contact PSNH or refer to PSNH/NU filings with NHDES for complete information on material developments and interactions with environmental authorities.**

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**KEENE FORMER MGP**

**LINE  
NO.**

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: Given its status at the site, ENGI has not yet conducted a thorough evaluation of its history. It is known that the plant became operational in approximately 1860 and operated as a manufactured gas plant until 1952, after which it was converted to butane and later to propane. Gas Service, Inc., a predecessor of ENGI, owned the former MGP between October 1945 and its closure in 1952. Gas Service continued to own the property until it was sold to KGC in 1979. KGC continues to operate a propane-air plant at the site. Please contact PSNH or refer to PSNH/NU filings with NHDES for complete information on site history, use and ownership.
  
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: Insurance recovery claims are underway, and confidential settlements have been entered into with all but one defendant. The case is currently stayed. Trial had been scheduled for October 2006 against the sole remaining insurance company defendant, Century Indemnity, however that trial was put off while awaiting a ruling on an issue of law in the Manchester MGP litigation by the New Hampshire Supreme Court. The Supreme Court has since ruled on the appropriate method of allocating indemnification obligations among multiple insurers and the applicability of the New Hampshire attorneys fees statute, RSA 491:22-a, which is relevant to the Keene case. In that case, EnergyNorth Natural Gas, Inc. v. Certain Underwriters at Lloyds, 156 N.H. 333 (2007), the Court ruled as proposed by the carrier that insurance coverage should be allocated on a *pro rata* basis when multiple policies are triggered by an ongoing event. ENGI had argued for an "all sums" allocation approach in which the insured could choose the policy years from which to obtain indemnity. With respect to attorneys fees, the Court held that "[i]f the insured has obtained rulings that require the excess insurer to indemnify it, the insured has prevailed within the meaning of RSA 491:22-b, and is immediately entitled to recover its reasonable attorneys' fees and costs. Recovery of these fees and costs does not depend on whether, after all is said and done, the excess insurer actually has to pay any indemnification. The insured becomes entitled to the fees and costs once it obtains rulings that demonstrate there is coverage under the excess insurance policy." Under that finding, the insurance carrier was obligated to reimburse attorneys fees even if the *pro rata* allocation analysis resulted in the carrier owning no indemnity.

ENGI intervened in Docket DE 98-123, the proceeding in which the Commission considered the proposed transfer of operating assets from Keene Gas Corporation (KGC) to New Hampshire Gas Corporation (NHGC). ENGI opposed the proposed transfer because it was concerned that the transfer was likely to create a significant, and possibly insurmountable, obstacle to the potential for KGC customers to share in responsibility for any costs associated with environmental liabilities at the Keene MGP site. At the time,

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NO.

ENGI had not been named as a potentially responsible party for the Keene MGP site, nor had it been notified by any PRP of any claimed liability for the site. Nevertheless, ENGI was aware of the possibility that it would receive such a notice at some point in the future. In the KGC/NHGC proceeding, ENGI proposed that the Commission condition any approval of the proposed transfer on NHGC's willingness to assume responsibility for KGC's liability with regard to the site. The Commission ultimately approved the transfer of assets without imposing such a condition, finding among other things that liability for environmental contamination at the Keene MGP site remained speculative at that time and that assignment of any such liability to various parties was not appropriate for determination by the Commission.

**On August 30, 2013, ENGI received a Demand Letter from PSNH for reimbursement of clean-up costs at the Keene former MGP plant. On February 27, 2014, ENGI and PSNH entered into a mediated cost allocation settlement that resolved the matter. Under that agreement, ENGI will pay some of the remediation expense incurred by PSNH.**

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***



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**d/b/a LIBERTY**

**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

**LINE**  
**NO.**

1. **SITE LOCATION:** The former MGP was located on Messer Street in Laconia. Sometime in the early 1950s, during decommissioning of the MGP, wastes from the MGP were disposed of at a location on Liberty Hill Road in Gilford. At the time of the disposal, the property was utilized as a gravel pit, and the disposal reportedly occurred with the permission of the gravel pit owner. The property currently comprises part of a residential neighborhood.
  
2. **DATE SITE WAS FIRST INVESTIGATED:** In 1994 and 1995, Public Service Company of New Hampshire (PSNH), one of the former owners and operators of the Laconia Manufactured Gas Plant (MGP), conducted limited site investigations at the plant. In 1996, the New Hampshire Department of Environmental Services (NHDES) sent a "Notification of Site Listing and Request for Site Investigation" for the former Laconia MGP to PSNH and its parent company, Northeast Utilities Services Company (NU), and to EnergyNorth Natural Gas, Inc. (ENGI)<sup>1</sup>, another former owner. NHDES designated the site DES #199312038. ENGI and PSNH reached a settlement, reported previously to the New Hampshire Public Utilities Commission (NHPUC), in September 1999. As a result of that settlement, PSNH has had responsibility for the MGP site remediation and interactions with NHDES.

Per the aforementioned settlement, ENGI retained responsibility for any decommissioning-related liabilities, including off-site disposal. Therefore, in October 2004, ENGI notified NHDES of the possibility that wastes from the MGP were disposed of at a location on Liberty Hill Road sometime in the early 1950s during decommissioning of the plant. Drinking water samples were collected from two residential properties in the vicinity in December 2004, and from three additional properties in June and July 2005 by the NHDES; no MGP-related contaminants were detected. At the request of NHDES, ENGI began preliminary site investigations in July 2005 that culminated in the submission of a Site Investigation Report to NHDES in June 2006. As detailed in the report, MGP-related constituents have been detected in soil and shallow groundwater on four residential properties, and in the abutting brook. The report concluded that further investigations were necessary to determine the extent of the contamination. Additional investigation activities were completed between 2006 and 2009.

3. **NATURE AND SCOPE OF SITE CONTAMINATION:** Residual materials from the former MGP have been identified at the Laconia MGP site and in the adjacent Winnepesaukee River. Please contact PSNH and refer to PSNH filings with NHDES for complete information on the nature and extent of site contamination at

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<sup>1</sup> In July 2012, EnergyNorth was acquired by Liberty Utilities and its legal name changed to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty. For consistency purposes, the acronym ENGI will be used throughout this document.

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LINE  
NO.

the MGP. Residual materials from the former MGP were disposed of at the Liberty Hill disposal area, and MGP-related constituents have been detected in soil and ground water.

4. **SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:** Based on the settlement with PSNH that has previously been reported to the Commission, ENGI has had no further involvement with the MGP site since the summer of 1999, except with regard to the Liberty Hill disposal area. Please contact PSNH and refer to PSNH filings with NHDES for complete information on material developments and interactions with environmental authorities.

With respect to the Liberty Hill disposal area, in October 2004, ENGI notified NHDES of the possible existence of this disposal site; the site was assigned disposal site number 200411113 by NHDES. NHDES collected drinking water samples from two residential wells in the vicinity in December 2004 and from three additional residential wells in June and July 2005; no MGP-related contaminants were detected. In January 2005, NHDES requested that ENGI conduct a preliminary site investigation on the two residential properties. ENGI submitted a scope of work for the investigation to NHDES on March 2, 2005. The investigation began in July 2005 and was completed in June 2006 with the submission of the Site Investigation Report.

Additional site investigations were conducted in 2006 and summarized in the December 20, 2006, Interim Data Report #2 submitted to NHDES. Based upon the results of the investigations, remediation is required at the site. In response, a Remedial Action Plan (RAP) was submitted to NHDES on February 28, 2007. The RAP presented NHDES with several remedial alternatives to address soil and groundwater contamination at the site. The February 2007 RAP identified soil excavation (to a depth of 3 feet), construction of a containment wall and impermeable cap on the four residential properties purchased by ENGI as the recommended alternative. In September 2007, NHDES responded to the February 2007 RAP and required that ENGI evaluate additional remedial alternatives that included further soil removal. In November 2007, a RAP Addendum was submitted to NHDES. The revised RAP recommended a remedial alternative that included removal of tar-saturated soils to a depth of approximately 45 feet, construction of a containment wall and impermeable cap on the four residential properties owned by ENGI. On February 29, 2008, NHDES issued a letter to ENGI indicating that NHDES had reached a preliminary determination that the remedy recommended in the November 2007 RAP met the NHDES

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**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

requirements and that a final decision would be reached following a public meeting and comment period.

On March 24, 2008, NHDES held a public comment meeting to discuss the recommended alternative and began 30-day public comment period. In April 2008, NHDES received a request to extend the public comment period closing date to May 8, 2008, to allow the Town time to provide technical comment. On June 26, 2008, NHDES issued a letter deferring its final decision on the recommended remedial alternative for the Liberty Hill site pending further data analysis following the development of a scope prepared collaboratively between the Town of Gilford and ENGI. In July and August 2008, technical representatives from ENGI, the Town of Gilford, the Liberty Hill neighborhood and NHDES met twice to discuss the comments provided to NHDES during the public comment period and discuss the scope for additional groundwater modeling activities and limited additional site data collection. The Company submitted Scopes of Work for additional data collection and groundwater modeling to NHDES in September and October 2008, respectively. The field activities were completed between November 2008 and January 2009. Modeling efforts began in late 2008 and were completed in May 2009. In March and May 2009, technical representatives from ENGI, the Town of Gilford, the Liberty Hill neighborhood and NHDES met to discuss the results of the field investigations and the modeling activities. One topic discussed with the technical team was that the modelling results indicate that low-flow pumping would need to be added to the selected remedy meet the remedial goals for the site. On June 30, 2009, NHDES issued a letter to ENGI requesting that a second RAP Addendum be prepared for the site to evaluate the technical changes (mainly the addition of low-flow pumping) to the proposed remedy that resulted from the modeling effort. ENGI submitted the second RAP Addendum to NHDES on August 17, 2009 and presented the findings at a public meeting held in Gilford on September 10, 2009. In October 2009, NHDES hired a third party consultant to review the RAP cost estimates and the results were presented in a report to NHDES in April 2010. In October 2010, NHDES issued a Preliminary Decision on RAP Addendum No. 2, in which NHDES indicated that it did not concur with ENGI's recommended remedial alternative and further recommended the complete removal of coal tar-impacted soils at the site. On January 28, 2011, ENGI submitted a comment letter to NHDES further explaining its rationale for the remedial alternative recommended in RAP Addendum No. 2. On November 2, 2011, NHDES announced a Final Decision indicating that it did not concur with ENGI's recommended remedial approach and selecting the full removal option as the remedy for the site. On December 2, 2011, ENGI filed an appeal of the NHDES Final Decision with the New Hampshire Waste Management Council. In March 2012, ENGI attended the Pre-Conference Hearing with the Council related to the

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LINE  
NO.

appeal. Hearings on the matter were scheduled for October 18 and November 15, 2012. On July 26, 2012, the Hearing Officer granted an Assented to Motion to Continue the hearing until a date after January 3, 2013.

During the period of time the appeal was subject to the continuance, the company, the New Hampshire Department of Justice and NHDES engaged in settlement discussions on a confidential basis. At the conclusion of those negotiations, NHDES and the company agreed on a final remedy for the site, which was approved by NHDES. That approval allowed ENGI to withdraw its appeal as of December 19, 2012, and proceed with implementation of the remedy. The town of Gilford was briefed on the agreed-upon remedy concurrently with NHDES approval and ENGI's withdrawal of the appeal.

ENGI has also performed numerous other activities requested by NHDES between 2008 and 2011, including remediation of the groundwater seep area near Jewett Brook in accordance with NHDES-approved September 2008 Initial Response Action Plan; evaluation of options for providing financial assurances to NHDES for the site remediation activities; coal tar recovery; semi-annual groundwater and surface water sampling activities; and drinking water well sampling. Groundwater sampling is reported to the NHDES in semi-annual reports. In addition, ENGI developed a Liberty Hill Road site website to assist in updating interested parties.

In conjunction with the Site Investigation work, ENGI has acquired 4 properties on Liberty Hill Road to facilitate remediation activities, and eliminate any potential risk to residents associated with a significant remediation and construction project. The properties were obtained based upon arms-length negotiations, and in one instance to settle potential litigation.

The site was remediated in 2014-2015 construction seasons, and was restored to a grass field by December 2015. NHDES approved the Notice of Activity and Use Restriction (AUR) in February 2017. In May 2017, ENGI received the post-construction groundwater monitoring permit, requiring annual groundwater sampling. **March 2023, the NHDES issued a Groundwater Management Permit (GMP) for a five year term, which included an amendment to the Groundwater Management Zone (GMZ) that removed a privately-owned parcel from the GMZ. This change was requested by the property owner, in coordination with the NHDES.**

5. NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE: On December 10, 2012, ENGI submitted a Conceptual Remedial Design Report to NHDES describing the approach for full removal. NHDES approved this Conceptual RAP

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**d/b/a LIBERTY**

**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

Addendum design on December 18, 2012, and ENGI withdrew their appeal before the New Hampshire Waste Management Council on December 19, 2012. A public meeting was held in the Town of Gilford to present the approved Conceptual Remedial Design on January 23, 2013. The pre-design investigation to confirm extent and depth of contamination commenced on February 20, 2013 and was completed first week in April 2013. A public meeting was held on September 25, 2013 to present the design to the Town. The Remedial Design Report was finalized and approved by NHDES in December 2013. Plans and Specifications were developed concurrently, and the bidding process commenced in September 2013 with a Request for Information to ten (10) prospective contractors. On October 28, six (6) contractors were selected to participate in the bidding for the construction, with bids due back on December 6, 2013. On January 9, 2014, three (3) of the bidders were interviewed and Charter Environmental of Boston, MA (the Contractor) was selected for the project. A public meeting took place on February 12, 2014 to further explain details of the anticipated construction and to introduce the project team to the community.

The Contractor mobilized to the site and began set-up in May 2014, with the first load of soil being hauled from the site on June 6, 2014. Construction began to remove tar-impacted soil on the south side of the site in the first season, with little to no impact to the surrounding community. In 2014, approximately 65% of the impacted soil was removed for treatment. On April 8, 2015, ENGI presented the results of the first season of construction at a Gilford Town Select Board meeting, and presented expectations for the second season to the community. Starting on April 13, 2015, the north side of the site was remediated, with the removal of all tar-impacted soil completed on August 3, 2015. The entire project was completed on September 24, 2015 with 2,662 truckloads hauling 93,502 tons of tar-impacted soil removed for thermal treatment. Some additional site restoration work was needed in October 2015 and another seeding in April 2016 to repair damage to the original restoration caused by a heavy rainstorm that occurred on September 30, 2015. Throughout the course of the project there was no disruption to the neighboring community and no safety incidents, logging 26,975 safe working hours. The project was completed within budget parameters.

The only activities on this site during the past year and ongoing are mowing and groundwater and surface sampling, per the new post-remedial Groundwater Management Permit received on May 10, 2017. In May 2017, the NHDES requested by letter that all active hazardous waste sites managed by the Hazardous Waste Remediation Bureau include sampling for Per- and Polyfluoroalkyl Substances (PFAS) in one of their groundwater sampling rounds, as part of a statewide study of these compounds. ENGI fulfilled this request during

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LINE  
NO.

regularly scheduled sampling in 2018. **ENGI continues to mow the site twice a year and sample the groundwater per the Groundwater Management Permit each September.**

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: ENGI is the successor by merger to Gas Service, Inc. (GSI). In 1945, GSI acquired the gas manufacturing assets of PSNH. The Laconia MGP, which began operating in 1894, was included in that transaction. Gas manufacturing took place at the property until 1952, when the MGP was converted to propane. Half of the property is now owned by Robert Irwin and maintained as an open field, and the other half is owned by PSNH, which operates an electric substation on the parcel.

The Liberty Hill Road parcel on which disposal was believed to have occurred was utilized as a gravel pit at the time of the disposal. It was subdivided in May 1970, and currently constitutes part of a residential subdivision.

7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: ENGI and PSNH entered into a confidential settlement in 1999. Under this agreement, PSNH took the lead on the MGP site investigation and remediation and all communications with NHDES. ENGI retained responsibility for any decommissioning-related liabilities, including off-site disposal.

Insurance recovery efforts are complete with respect to the MGP, and numerous confidential settlements have been entered into. In 2003, the United States District Court certified a question to the New Hampshire Supreme Court asking what “trigger of coverage” should be applied to the insurance policies issued by Lloyds of London to ENGI’s predecessor, Gas Service, Inc. In May 2004, the Supreme Court responded that a “continuous injury-in-fact” trigger should be applied. The federal court conducted a jury trial against Lloyds of London - the only remaining defendant – in October 5, 2004. At the end of that trial the jury returned a verdict in favor of ENGI. Subsequent to the verdict, ENGI and Lloyds of London entered into a confidential settlement.

With respect to Liberty Hill, insurance carriers have been placed on notice of a potential claim, but no litigation has been initiated. The Company does not expect to pursue any insurance litigation.

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
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**MANCHESTER FORMER MGP**

**LINE  
NO.**

1. SITE LOCATION: 130 Elm Street, Manchester, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: The New Hampshire Department of Environmental Services (NHDES) compiled a list of all former Manufactured Gas Plants (MGPs) in New Hampshire that were not already subject to a site investigation or remediation. In March of 2000, NHDES sent out notice letters to all parties it deemed responsible for the sites. EnergyNorth Natural Gas, Inc. (ENGI)<sup>1</sup> received a "Notification of Site Listing and Request for Site Investigation" for the former Manchester MGP from NHDES, which designated the site DES #200003011.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the site. These residuals, which include tars and oils, have been found mainly in subsurface soil at discrete locations and in groundwater at the former MGP, as well as in the downgradient Singer Park and river sediment.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:
  - On behalf of ENGI, Harding ESE, Inc. (Harding ESE), submitted a Scoping Phase Field Investigation Scope of Work to NHDES in March 2000.
  - NHDES approved the Scoping Phase Field Investigation Scope of Work in June 2000.
  - During the summer and fall of 2000, ENGI and Harding ESE conducted the Scoping Phase Field Investigation, collecting site background information and soil, groundwater, surface water and sediment samples from the former Manchester MGP and the nearby Merrimack River.
  - On August 31, 2000, an underground tank containing MGP residuals was discovered at the site. As required by NHDES regulations, the tank contents were removed and disposed of subject to a permit from NHDES. Harding ESE, on behalf of ENGI, submitted a summary report to NHDES in January 2001 documenting the response action.

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<sup>1</sup> In July 2012, EnergyNorth was acquired by Liberty Utilities and its legal name changed to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty. For consistency purposes, the acronym ENGI will be used throughout this document.

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- ENGI and Harding ESE submitted the Scoping Phase Field Investigation Report to NHDES in February 2001.
- NHDES provided comments to ENGI and Harding ESE in April 2001 on the Scoping Phase Field Investigation Report and requested a Phase II Investigation Scope of Work.
- ENGI responded to NHDES' comments on the Scoping Phase Investigation Report and indicated that ENGI planned to solicit bids for the Phase II Scope of Work.
- In July 2001, on behalf of ENGI, Harding ESE submitted a Scope of Work to NHDES to fence the ravine near the former Manchester MGP to prevent access to impacted sediments. In October 2001, NHDES accepted ENGI's fence installation plan, but requested clarification on the fence location and signage. In correspondence dated April 3, 2002, ENGI provided proposed language to NHDES for the signs to be attached to the ravine fence. NHDES approved the ravine sign language in April 2002.
- On May 1, 2002, ENGI issued a Request for Proposals to eight environmental consultants for the Phase II Site Investigation and Risk Characterization. ENGI received six proposals for the Phase II work in June 2002.
- In June 2002, the City of Manchester approved the ravine fence location and granted access to City property to install. The work was completed in August 2002.
- URS Consultants were awarded the contract to undertake the next phase of work. A Phase II Site Investigation Scope of Work was submitted in September 2002.
- Phase II field investigations began in the fall of 2002.
- In June 2003, the City of Manchester approved a proposal to construct a minor league ballpark, retail shops, parking garage, hotel and high-rise condominium complex on the Singer Park site, in the same general areas that MGP impacts were detected in ongoing Phase II investigations. Following supplemental ravine investigations during the spring and summer of 2003, the Drainage Ravine Engineering Evaluation was submitted to



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NHDES in January 2004, and presented four potential remedial alternatives for the ravine, which is located on a portion of Singer Park.

- ENGI had been a regular participant in monthly Singer Park redevelopment meetings with NHDES, the City of Manchester and the various developers from April 2003 until the regular meetings ended on November 15, 2004. ENGI had attended these coordination meetings to ensure that the environmental and construction aspects of the redevelopment were being addressed concurrently and that ENGI avoided incurring costs associated with another entity's contamination.
- ENGI entered into confidential agreements with Manchester Parkside Place (the owner of the ravine property) for access and cleanup of MGP byproducts in the ravine in January 2005.
- In January 2005, ENGI submitted a Remedial Design Report to NHDES selecting excavation and off-site disposal of source material and impacted soils as the remedial alternative for the ravine. NHDES approved of this alternative via a letter dated February 7, 2005. Eleven contractors were invited to bid on the ravine remediation in January 2005. The contract was awarded to the low bidder (ENTACT) in February 2005. Remediation of the ravine began in March and was completed in July 2005. A remedial completion report was submitted to NHDES on September 2, 2005.
- ENGI submitted a Phase II Site Investigation Report to NHDES in March 2004. The report concluded that MGP impacts (including impacted soil and groundwater and separate phase coal tar) were present in the subsurface beneath the 130 Elm Street property, portions of Singer Park at depth and the Merrimack River sediment. Further investigations were recommended by ENGI to further assess the nature and extent of this contamination and a work plan proposing those investigations was submitted to NHDES in May 2004 and approved in July 2004. These supplemental investigations were completed and documented in the Supplemental Phase II Investigation Report and the Stage I Ecological Screening Report for the Merrimack River, submitted to NHDES in February and March 2005, respectively. The reports concluded that Remedial Action Plans for the upland and Merrimack River portions of the site were required. On September 15, 2005, NHDES issued a letter accepting the reports and requested ENGI prepare a Remedial Action Plan (RAP) to address impacted sediments in the Merrimack River, as well as MGP-related impacts on the upland portion of the site. Preparation of the RAPs began in August 2006.

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- Additional Merrimack River investigations were completed in 2007 and the Remedial Design Report for dredging approximately 9,000 cubic yards of coal tar-impacted sediments from the river was submitted to NHDES on May 11, 2007. ENGI applied for, and was granted, a Dredge and Fill Permit for the remedial dredging from NHDES and the United States Army Corps of Engineers on May 18, 2007. Dredging of the river commenced in June 2007 and was substantially completed by the end of the year. Final site restoration activities associated with the sediment remediation were complete in May 2008. A Remedial Action Implementation Report documenting the sediment remediation activities was submitted to NHDES in May 2008.
- Certain pre-design investigations were completed on the upland portion of the site in 2008/2009. ENGI also completed interim Phase I Corrective Actions at the site, including pilot scale light non-aqueous phase liquid (LNAPL) recovery, pilot scale dense non-aqueous phase (DNAPL) recovery, and design for repair/replacement of a deteriorated portion of the site drainage system located within a known LNAPL area of the site. Limited surface soil removal activities were conducted during the summer/fall of 2008 in an area with detected Upper Concentration Limit exceedances in shallow soils.
- ENGI was issued a Groundwater Management Zone (GMZ) permit No. GWP-200003011-M-001 for the former MGP site on June 15, 2009. The permit establishes a groundwater management zone in the vicinity of the former MGP site with associated notification/groundwater monitoring requirements. Groundwater monitoring events to support this GMZ permit have been ongoing, every April and October.
- ENGI submitted an RAP for the upland portion of the site to NHDES on June 30, 2010. The remedial objectives for the site include control of mobile DNAPL, reduction in contaminant mass (where practicable), and management of residual contamination through the use of administrative controls. The recommended remedial alternative includes removal of the contents of certain subsurface structures where removal is anticipated to provide a reduction in the potential for the further release of DNAPL to the subsurface; NAPL recovery from the subsurface; construction of a barrier wall proximate to the Merrimack River to mitigate potential DNAPL migration; and use of administrative controls to address potential human exposure to residual soil and groundwater contamination. Additional investigation activities were recommended to support the preparation of

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Design Plans and Construction Specifications following NHDES approval of the RAP and to confirm the appropriateness of certain remedial alternatives recommended in the RAP.

- In Fall 2010, ENGI performed storm drain rehabilitation activities on a deteriorated portion of the site drainage system that is located within a known LNAPL area. This work was performed to mitigate the migration of LNAPL to the Merrimack River via the storm drain system. These activities were mainly completed in late 2010.
- In April 2011, NHDES approved of the upland RAP and requested that ENGI proceed with the additional investigation activities recommended in the June 2010 RAP. In addition, ENGI was contacted by both the developer and condominium association associated with the property directly downgradient of the site regarding potential impacts to the property, as well as the proposed remedy; ENGI met with both parties in early and mid-2011.

After meeting with the developer of the property directly downgradient of the site at the potential location of the barrier wall regarding potential impacts to the property in September/October 2011, access was obtained to conduct certain approved pre-design off-site investigation activities as recommended in the June 2010 RAP. The off-property investigations were substantially completed in December 2011. A meeting was held with NHDES in December 2011 to discuss the results.

- On-site pre-design investigation activities were conducted during the spring and summer of 2012 including: additional groundwater quality monitoring, former gas holder foundation test pit excavations, supplemental LNAPL delineation, cyanide source investigation test pit excavations, cyanide delineation and source investigation monitoring well installation, and storm drain inspection.
- Further storm drain inspections occurred during July and August 2013. The remedial design and construction specifications report was drafted including a summary of the design investigation activities and findings. The remedial design includes the monitoring and practicable recovery of NAPL at strategic on-site and off-site locations, as well as excavation of subsurface structures with concurrent source removal if encountered. The Remedial Design Report drafted, also summarizes the results of cyanide source investigation and delineation work, with further source delineation work anticipated.

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- In addition to routine Groundwater Management Permit (GMP) sampling and reporting, an application for GMP renewal was also submitted to NHDES in July 2014, with the Annual Summary Report for the 2013/2014 groundwater Monitoring year. The Remedial Design Report was submitted to NHDES on December 19, 2014. On July 15, 2015, NHDES accepted the proposed remedial design with exceptions involving further remediation of historical Holder 3, and further investigation of the storm drain system beneath and downstream of the site. ENGI responded to NHDES' comments and requests on May 12, 2017.
- Per the 2010 Remedial Action Plan and the 2014 Remedial Design Report ENGI removed material from a tar separator, tar well and other subsurface structures, dug four test pits, and installed three new monitoring wells and an extraction well on-site, prior to property paving in Fall 2017. Further removals from subsurface structures were planned and completed in 2019.
- During 2017, NHDES required active hazardous waste sites managed by the NHDES Hazardous Waste Remediation Bureau to include Per- and Polyfluoroalkyl Substances (PFAS) in one of their sampling rounds.
- In 2019, ENGI continued to address potential site impacts per the 2014 Remedial Design Report by removing approximately 9,000 gallons of contaminated liquids and sludge from a subsurface tar liquor decanter structure in the gas plant area. After removal, ENGI cleaned the structure and filled it with inert fill. The details of these activities were reported to NHDES in the 2018/2019 Annual Summary Report dated July 24, 2019.
- In June 2019, three extraction wells were also installed at the western boundary of the site where an existing well in that area was detecting recoverable product. These wells will be used to remove free product on an ongoing basis. Three additional groundwater monitoring wells were installed in the Holder #3 area to monitor potential impacts detected during previous test pit excavation.
- A pump-down of an existing well on the east side of the property, installed in 2017 to recover oil from a known historical oil tank impact in that area, took place in June 2019. The test succeeded to return recoverable product to the well and it will be used to remove free product on an ongoing basis.
- In addition to routine Groundwater Management Permit (GMP) sampling and reporting, an application for GMP renewal was submitted to NHDES in

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May 2020 with requests to reduce the frequency of sampling of two wells and adding sampling of the 6 new wells installed in 2017-18. Annual Summary Reports detailing the results of groundwater monitoring at the site continue to be submitted.

- ENGI reconstructed a water supply line near the entrance to the plant generating a substantial amount of soil that required disposal at ESMI, Loudon, NH.
- ENGI received the renewed GMP on February 26, 2021, effective until 2026, covering the monitoring of 42 groundwater monitoring wells each April and October.
- A sinkhole in the LNG Area over Holder #3 was discovered in October 2020. Fill materials were excavated and the sinkhole was repaired. A new sinkhole reappeared in the same area in May 2021, and the process was repeated to stabilize the area. This area was historically filled with soil and debris when the old holder was decommissioned.
- A sinkhole outside the northeastern corner of the LNG area was repaired in July 2022. The repair involved the excavation and management of MGP-impacted materials.
- Two DNAPL monitoring and recovery wells were installed at the site in November 2022 to further evaluate the potential presence of recoverable DNAPL in the vicinity of Holder #3.
- **Due to a concern regarding potential settlement over Holder #3, and historical settlement that occurred in that area in 2020, 2021, and 2022, survey points were established and monitored periodically in 2023 and 2024. In addition, a GPR survey was conducted to evaluate subsurface conditions.**
- **As part of infrastructure upgrades, a new gas line was installed across the site. This work generated a substantial quantity of impacted soil that was disposed at ESMI in Loudon, NH.**
- **The Annual Summary Report, dated June 2024, did not include significant changes to the monitoring program or Remedial Action Plan.**

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5. NEW HAMPSHIRE SITE REMEDIATION PHASE: Phase I Site Investigation complete. Phase II Site Investigation complete and supplemental report submitted to NHDES in February 2005. Remedial Action Plan (RAP) for the ravine submitted and approved by NHDES in 2005; remediation of ravine completed in July 2005. Remediation of the river sediment was completed in 2007. A RAP for the upland portion of the site was submitted to NHDES for review on June 30, 2010. NHDES issued its approval of the RAP for the upland portion of the site in a letter dated April 11, 2011. The Remedial Design Report summarizing the activities for addressing on-site and off-site impacts was submitted on December 19, 2014. On July 15, 2015, NHDES accepted the proposed remedial design with exceptions. ENGI addressed these concerns and implemented the remedial activities on-site and off-site in 2017.

In 2019, ENGI continued to address potential site impacts per the Remedial Design Report by removing approximately 9,000 gallons of contaminated liquids and sludge from a subsurface structure in the gas plant area, installing three extraction wells at the western boundary of the site, and installing three groundwater monitoring wells in one of the gas holder footprints. Also in 2019, needed reconstruction of a major water supply line near the entrance to the property resulted in the removal of a substantial amount of MGP-impacted soil.

**Costs for the evaluation of the settlement area over former Holder #3 , and soil management related to the installation of a new pipeline through the site are included in the 2024 filing. The design for the upgrade of the storm drainage line along the western boundary of the property are on hold pending receipt of the City of Manchester's design for the new bridge spanning over the railroad from the riverside condominium communities and directed toward Elm Street.**

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: The former Manchester MGP is believed to have started producing coal gas in 1852. Gas was produced at the site by the Manchester Gas Company and its predecessors until the MGP was shut down in 1952 when natural gas was supplied to the city via pipeline. ENGI is the successor by merger to the Manchester Gas Company. ENGI continues to own and operate the 130 Elm Street property as an operations center.
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: In late 2000, ENGI filed suit against UGI Utilities, Inc. in the United States District Court for the District of New Hampshire, alleging that during much of the early part of the 20th century, a predecessor to that entity "operated"

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the Manchester Gas Plant, as defined by the Comprehensive Environmental Response, Compensation and Liability Act (commonly referred to as "CERCLA" or "Superfund"). This claim was similar to a claim litigated and ultimately settled by the parties in the late 1990s, related to the former gas plant in Concord, NH. The case went to trial in June 2003 and was settled after 8 days of trial.

Insurance recovery efforts are complete, and confidential settlements have been entered into with all insurance company defendants. An agreement with the last remaining insurance carrier was negotiated in August 2008, under which that carrier paid ENGI's legal fees incurred in the litigation. That settlement came about after a ruling from the New Hampshire Supreme Court, in response to a question certified by the United States District Court, on allocation of coverage, and the scope and meaning of NH RSA 491:22-a, as it relates to awards of attorneys' fees. *EnergyNorth Natural Gas, Inc. v. Certain Underwriters at Lloyds*, 156 N.H. 333 (2007). As to allocation, the Court ruled as proposed by the carrier that insurance coverage should be allocated on a *pro rata* basis when multiple policies are triggered by an ongoing event. ENGI had argued for an "all sums" allocation approach in which the insured could choose the policy years from which to obtain indemnity. With respect to legal fees, the Court held that "[i]f the insured has obtained rulings that require the excess insurer to indemnify it, the insured has prevailed within the meaning of RSA 491:22-b, and is immediately entitled to recover its reasonable attorneys' fees and costs. Recovery of these fees and costs does not depend on whether, after all is said and done; the excess insurer actually has to pay any indemnification. The insured becomes entitled to the fees and costs once it obtains rulings that demonstrate there is coverage under the excess insurance policy." Under that finding, the insurance carrier was obligated to reimburse legal fees even if the *pro rata* allocation analysis resulted in the carrier owning no indemnity.

***Note: This summary is an overview and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

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**NASHUA FORMER MGP**

**LINE**  
**NO.**

1. SITE LOCATION: 38 Bridge Street, Nashua, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: At the end of 1998, the New Hampshire Department of Environmental Services (NHDES) sent a “Notification of Site Listing and Request for Site Investigation” for the former Nashua Manufactured Gas Plant (MGP) to the former plant owners/operators: EnergyNorth Natural Gas, Inc. d/b/a National Grid (ENGI)<sup>1</sup>, and Public Service Company of New Hampshire (PSNH) and its parent company, Northeast Utilities Services Company (NU). NHDES designated the site DES #199810022.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the site and in the adjacent Nashua River. These residuals, which include tars and oils, have been found mainly in subsurface soil at discrete locations, in groundwater, and in localized river sediments.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:
  - Prior to the time NHDES issued its notice letter to ENGI, the US Environmental Protection Agency (EPA) was remediating contamination (asbestos) at the former Johns Manville plant located adjacent to, and downstream from the 38 Bridge Street property. In the course of that work, EPA detected what it determined to be MGP related residuals in Nashua River sediments containing asbestos. EPA sought reimbursement from ENGI and PSNH of only those incremental additional costs it incurred to dispose of sediments containing MGP related wastes in addition to asbestos. ENGI and PSNH entered into a settlement agreement with the EPA at the end of September 2000. Under the terms of the agreement, each company received a release from liability associated with the so-called Nashua River Superfund Site and contribution protection against future claims associated with that site. The settlement agreement made it clear that EPA does not contend that ENGI or PSNH contributed any asbestos to the Nashua River.
  - In response to the 1998 notice from NHDES, QST Environmental, Inc. (QST, subsequently Environmental Science and Engineering, Inc. (ESE), and later Harding ESE, Inc. (Harding ESE)), submitted a Scoping Phase

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<sup>1</sup> In July 2012, EnergyNorth was acquired by Liberty Utilities and its legal name changed to Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty. For consistency purposes, the acronym ENGI will be used throughout this document.



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Field Investigation Scope of Work to NHDES on behalf of ENGI in February 1999.

- In response to comments from NHDES, QST and ENGI refined the Scope of Work for the Scoping Phase Field Investigation and resubmitted to NHDES in April 1999.
- NHDES approved the refined Scoping Phase Field Investigation Scope of Work in May 1999.
- During the summer of 1999, ENGI and QST conducted the Scoping Phase Field Investigation, collecting site background information and soil, groundwater, surface water and sediment samples from the former Nashua MGP and the adjacent Nashua River.
- ENGI and ESE submitted the Scoping Phase Field Investigation Report to NHDES in December 1999.
- NHDES provided comments to ENGI and ESE in February 2000 on the Scoping Phase Field Investigation Report and requested a Phase II Investigation Scope of Work.
- On behalf of ENGI, ESE submitted a Draft Phase II Investigation Work Plan to NHDES in April 2000.
- ENGI and ESE met with the NHDES site manager in April 2000 to discuss the Draft Phase II Investigation Work Plan.
- NHDES provided written comments on the Draft Phase II Investigation Work Plan in June 2000.
- ENGI and ESE met with NHDES in August 2000 to discuss NHDES' comments on the Phase II Work Plan.
- ENGI submitted a letter to NHDES in August 2000 discussing revisions to the Draft Phase II Investigation Work Plan in response to comments from NHDES and PSNH/NU, along with a proposed schedule for implementation of the work.
- NHDES approved the Revised Phase II Work Plan for the site at the end of August 2000.

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- NHDES provided comments to ENGI and Harding ESE on the proposed schedule for Phase II Work Plan implementation in September 2000.
- ENGI submitted an addendum to the Phase II Work Plan, including a proposed approach for risk evaluation, to NHDES in November 2000.
- Subsequent to meetings and discussions throughout 2000, ENGI and PSNH reached agreement in late 2000 regarding sharing of costs for the remediation work and transfer of management of the remediation work to ENGI.
- Harding ESE implemented the Phase II Work Plan during the fall and winter of 2000/2001. Work entailed a comprehensive field program that included the advancement of river borings and collection of sediment samples as well as the installation of borings and monitoring wells on and off the property.
- NHDES provided comments on the Phase II Work Plan addendum in February 2001.
- Harding ESE responded to NHDES comments on the Phase II Work Plan addendum in March 2001.
- In May 2001, ENGI submitted to NHDES a Draft Site Conceptual Model to assist with finalization of the Phase II Work Plan Addendum and met with NHDES to discuss.
- ENGI and Harding ESE revised the Draft Site Conceptual Model and outlined supplemental field activities to be included in the Phase II Work Plan Addendum and submitted to NHDES in June 2001.
- In July 2001, ENGI and Harding ESE met with NHDES to review the Site Conceptual Model and proposed Phase II supplemental investigation activities.
- ENGI and NHDES met in August 2001 to discuss the overall site objectives.
- In September 2001, Harding ESE, on behalf of ENGI, submitted a Phase IIB Supplemental Site Investigation (SI) Scope of Work to NHDES.

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- NHDES provided verbal approval for the Phase IIB Supplemental SI, and Harding ESE initiated the field program on behalf of ENGI in October 2001.
- NHDES provided written approval of the Phase IIB Supplemental SI in October 2001. A modification to the proposed scope of work relating to investigations adjacent to the gas lines was proposed and verbal approval was obtained from NHDES on November 19, 2001.
- Property owners north of the Nashua River did not provide access to install monitoring wells proposed in the Phase IIB SOW. Harding ESE completed all on-site work outlined in the Phase IIB SOW in February 2002.
- ENGI received access from PSNH to install Phase IIB monitoring wells west of the site in March 2002.
- Harding ESE installed additional groundwater monitoring wells west of the site in March and sampled all newly installed monitoring wells in April 2002. All work outlined in the Phase IIB SOW was completed except for the proposed monitoring wells north of the Nashua River where access was denied.
- The Phase II Report was submitted to NHDES in February 2003. The report was approved by NHDES in August 2003. At the time of approval, NHDES required ENGI to begin work on the Remedial Action Plan for the site, due in 2004.
- ENGI met with NHDES on November 3, 2003, to review the proposed remedial schedule, which called for the Remedial Action Plan to be submitted in July 2004, and remediation to occur in 2005. NHDES approved the schedule by letter dated December 1, 2003. In that letter they concurred with ENGI's request to divide the site into terrestrial and aquatic portions, to facilitate remediation of sediments concurrent with re-armoring of ENGI's gas mains crossing the river.
- By way of a May 5, 2004 letter, ENGI requested that NHDES waive the Remedial Action Plan (RAP) requirement for the aquatic portion of the site and allow ENGI to proceed with capping sediments in conjunction with gas main rearmoring, which was scheduled for completion in 2004. NHDES approved the request by letter dated May 14, 2004.
- ENGI held pre-application meetings with state and federal agencies (NHDES Wetlands Bureau, United States Army Corps of Engineers, United

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States Department of Fish and Wildlife, United States Environmental Protection Agency and National Oceanic and Atmospheric Administration) in June 2004. These meetings were held in advance of permit application submission for the capping/rearmoring project, to review the project and expedite the approval process. The application was submitted to these agencies as well as the City of Nashua on July 1, 2004. On July 6, 2004, NHDES deemed the permit application administratively complete. The hearing was closed on July 26, 2004 and the permit was issued in September 2004. The capping and re-armoring was completed in October 2004 and the Remedial Completion Report, submitted to NHDES in January 2005, was subsequently approved.

- In October 2005, ENGI submitted the Terrestrial Remedial Action Plan to NHDES, and the document was deemed complete by NHDES in March 2006. NHDES requested supplemental information to be submitted before ENGI proceeded with remediation, and in 2007 ENGI gathered the requested data.
- In November 2007, ENGI submitted a Workplan for DNAPL Recovery Pilot Test to NHDES and the document was approved by NHDES on November 14, 2007.
- ENGI applied for three permits required for the implementation of the NHDES-approved DNAPL pilot testing activities: Nashua Conservation Commission Permit, Nashua Zoning Board of Appeals Permit and NHDES Dredge and Fill Permit. ENGI attended numerous hearings related to obtaining the permits and obtained the three permits on April 21, 2008, April 23, 2008, and May 31, 2008, respectively.
- In June 2008, ENGI installed six extraction wells for DNAPL recovery pilot testing at the site. ENGI completed the construction of the coal tar recovery system trailer (i.e., the equipment that will be used to pump, collect and temporarily store the coal tar) in December 2008. Trenching for the subsurface piping and final system installation was delayed in late 2008 due to weather. ENGI performed manual DNAPL recovery throughout 2008 and the first three quarters of 2009.
- In Spring 2009, ENGI began trenching and final system installation activities for the DNAPL recovery pilot testing. The trenching, pump installations and system electrical work were completed in July 2009. Electrical service was

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installed in late August 2009. The system was started up in November 2009 and has been operational since that time.

- In September 2010, ENGI submitted an Installation Summary and DNAPL Recovery Pilot test summary report to NHDES. This report recommended that DNAPL extraction activities continue. In October 2010, a work plan for an off-site groundwater investigation program to support the delineation of a Groundwater Management Zone was submitted to NHDES. This work plan was approved by NHDES in a letter dated November 5, 2010. Access negotiations and environmental permitting for the NHDES-approved investigation were completed in June 2011.
- The NHDES-approved subsurface soil and groundwater investigation program was initiated on September 26, 2011. The goal of this program was to delineate a Groundwater Management Zone for the site, and allow for the filing of a Groundwater Management Permit (GMP). Due to known asbestos in the off-site area to be investigated, ENGI submitted an "In-active Asbestos Disposal Site (ADS) Work Plan"; NHDES approved the asbestos work plan in October 2011. Soil boring and well installation work was performed between October and December 2011. An In-active ADS Site Completion Report was submitted to and accepted by NHDES on May 4, 2012. Groundwater sampling events were conducted in February and May 2012. A meeting to discuss the preliminary results of the Groundwater Management Zone (GMZ) investigation program with NHDES took place on August 16, 2012. It was agreed that two more rounds of groundwater sampling should occur before a delineation of the GMZ is considered.
- On November 27, 2012 and December 6, 2012, 8.25 feet and 10.83 feet of DNAPL appeared in MW-106, situated in the foot print of historical Holder #2. A weekly monitoring and removal plan was initiated at this time and is ongoing as of July 2013. To date, 109 gallons of DNAPL has been removed manually, in addition to the system removal discussed above.
- In January 2013, a Supplemental Investigation Report (SIR) and DNAPL Recovery System Pilot Test Progress report was submitted to NHDES reporting on additional investigation activities, including the installation of sixteen additional wells in 2011, and the May and September 2012 (second and third of three) rounds of sampling to define groundwater quality and hydrogeologic conditions at the site, so that the GMZ can be delineated. Additionally, the report includes information regarding DNAPL recovery system O&M activities and DNAPL recovery rates demonstrating that the

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY**

**NASHUA FORMER MGP**

LINE  
NO.

system still effectively recovers DNAPL. A meeting with NHDES took place on March 22, 2013, to discuss these results and next steps.

- NHDES responded to the January 2013 submittal via letter dated May 21, 2013, accepting the SI Report and authorizing ENGI to proceed with the delineation of the GMZ in order to submit a Groundwater Management Permit (GMP) application, and the preparation of a revised Remedial Action Plan (RAP) for the terrestrial portion of the site. NHDES allows ENGI to utilize manual removal of DNAPL as these methods are more effective than the automated recovery system.
- ENGI responded to the NHDES letter on June 19 with a schedule targeting December 31, 2013, for submittal of the GMP application and revised RAP.
- In December 2013, ENGI submitted a request to revise the RAP. The purpose of the request was to summarize activities conducted since submittal of the 2013 Supplemental Investigation Report and to propose a revision to the approved RAP for the area on site known as "Holder # 2."
- The RAP submitted in 2005 selected asphalt capping in the area of Holder #2. The entire area of the Holder was not designated to be capped with asphalt. At the time of the preparation of the RAP, separate phase NAPL was not considered to be present in recoverable quantities in Holder #2. In order to address what appears to be a limited area and quantity of NAPL in a monitoring well in Holder #2, continued manual NAPL recovery from two additional wells in the Holder #2 area was proposed as part of the GMP monitoring program.
- In addition to the NAPL recovery activity, the area of asphalt capping was proposed to be expanded to include all of former Holder #2. This expansion of paving will also address the asbestos contaminated material (ACM) present in this area of the site. The asphalt cap detail presented in the proposed RAP revision will be modified (as necessary) to address the relevant solid waste regulations for ACM in soil.
- On June 4, 2014, the NHDES approved of the requested RAP revision and required that a RAP Summary Report, with the necessary engineering details for the selected remedies, be provided. ENGI plans to submit this RAP Summary Report by December 31, 2014.

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**d/b/a LIBERTY**

**NASHUA FORMER MGP**

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- The GMP Application was submitted in March 2014. The GMP proposed a list of monitoring wells and analytical methods in order to monitor the Groundwater Management Zone.
- On June 5, 2014, the NHDES approved the GMP application. This Permit was issued for a period of five years requiring the monitoring of groundwater quality, assessing and recovering any free product found, and visually inspecting the Nashua River sediment cap area. During the first year of the Permit, monitoring events will be conducted in October 2014 and April 2015, and each successive April and October. Annual summary reports are submitted to the NHDES in January of each year.
- The first groundwater monitoring annual summary report was submitted to NHDES in February 2015, and included the groundwater data from the first GMP round of sampling on October 27, 2014.
- ENGI submitted the draft Activity and Use Restriction (AUR) and RAP Engineering Design details for the cap on September 14, 2015. ENGI received comments from NHDES on December 15, 2016. NHDES altered the design to include an impermeable capping layer, and incorporation of standards in the Waste Management Bureau's Asbestos Disposal Site rules. As ENGI is planning to pave the Nashua property in 2018, the cap will be installed in conjunction with this capital project.
- In May 2017, the NHDES requested by letter that all active hazardous waste sites managed by the Hazardous Waste Remediation Bureau include sampling for Per- and Polyfluoroalkyl Substances (PFAS) in one of their groundwater sampling rounds, as part of a statewide study of these compounds. ENGI fulfilled this request during regularly scheduled sampling in 2018.
- The capping remedy was planned for 2018 in conjunction with an overall paving of the property, however a portion of the City's sewer pipe that transects the property collapsed in early February 2018 prompting the City to plan a lining upgrade to it during summer 2018. This event, coupled with further delays caused by the COVID-19 pandemic, caused the remedy construction to be pushed out to 2021.
- In a letter dated May 2, 2019, NHDES approved ENGI's 5-year Groundwater Management Permit (GMP) renewal application decreasing the frequency of sampling for all but two wells in the perimeter groundwater

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**d/b/a LIBERTY**

**NASHUA FORMER MGP**

LINE  
NO.

management zone. Additionally, NHDES required that a second confirmatory round of PFAS samples be taken in the 2019 GMP monitoring round.

- In the same May 2, 2019 letter, NHDES approved GZA GeoEnvironmental, Inc's (GZA) proposed cap design transmitted to them on January 30, 2019. The cap design was altered to require an impermeable barrier only under "non-paved" surfaces.
- The cap installation and subsequent paving of the entire property had been pushed out to 2021, due to delays in permitting and the COVID-19 pandemic. During the 2020-21 period, ENGI worked with the City of Nashua to assess the condition of subsurface stormwater and sewer lines, and prepared applications for NHDES Alteration of Terrain permitting for the property paving. The Alteration of Terrain permit for the project was received on February 11, 2022.
- In August 2021, groundwork began in the area of the yard labeled the Phase 1 area, where the engineered cap is to be installed. All work was performed under a NHDES-approved Asbestos Disposal Site Work Plan, and was completed in fall 2022.
- **In accordance with an NHDES request, additional PFAS sampling was performed during the April 2023 sampling event. A report summarizing the April 2023 PFAS sampling results and an updated drinking water receptor survey was submitted in July 2023. Elevated concentrations of PFAS were detected in offsite wells.**
- **The Application for Renewal of Groundwater Management Permit, due for renewal every 5 years, was submitted on April 11, 2024. Significant changes to the Groundwater Management Zone or monitoring program were not recommended in the Renewal Application.**
- NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE: All Supplemental Phase II Site Investigation Work that could be performed (based on property access) has been completed. Phase II Report was submitted to NHDES in February 2003, and approved by NHDES on August 28, 2003. Remediation of the Nashua River sediments was completed in the fall of 2004. A Remedial Action Plan (RAP) for the upland and groundwater was submitted in October 2005, and approved by NHDES in March 2006. DNAPL recovery is on-going. A Groundwater Management



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY**

**NASHUA FORMER MGP**

LINE  
NO.

Permit was granted on June 5, 2014. A RAP Summary, involving the asphalt capping of the area over Holder #2 and continued groundwater monitoring, was submitted on April 2, 2015. A Monitoring Summary and Progress Report was submitted by ENGI on February 7, 2015. NHDES accepted the RAP Summary on April 10, 2015, with the provisions that ENGI submit the draft Activity and Use Restriction (AUR) and final engineering design plan for the cap by September 15, 2015. ENGI submitted the draft Activity and Use Restriction (AUR) and RAP Engineering Design details for the cap on September 14, 2015. NHDES responded to ENGI with their comments on December 15, 2016. Design for the engineered cap remedy was completed and approved by NHDES. ENGI received the Alteration of Terrain permit from NHDES in early 2022. The work to prepare the site for capping and paving began in August 2021.

- Construction of the engineered cap remedy was completed in fall 2022, which was performed in conjunction with various site improvements including, removal of existing subsurface propane piping to install an overhead piping system for conveyance of propane to the plant, installation of piers for supports for the overhead propane piping, installation of a new containment berm around the propane day tank, and installation of the new stormwater infiltration system in the Phase 2 area.

5. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: The Nashua Gas Light Company built the original coal gas facility in 1852 or 1853. In 1889, the Nashua Gas Light Company merged with the Nashua Electric Company to form the Nashua Light, Heat and Power Company (NHLPC). In 1914, the NHLPC merged with the Manchester Traction Light & Power Company, and PSNH acquired the facility in 1926. The MGP facility was upgraded and expanded. In 1945, PSNH divested the gas operations to Gas Service, Inc. Gas production was eliminated in 1952 when natural gas was supplied to the city via pipeline. In 1981, Gas Service, Inc. merged with Manchester Gas Company to form ENGI. ENGI currently owns the majority of the former gas plant property.

6. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: The EPA made a claim against ENGI and PSNH related to the so-called Nashua River Asbestos Site located adjacent to the former MGP. EPA was removing asbestos from the Nashua River, when some was found to be mixed with wastes allegedly from the MGP. Without admitting any facts or liability, by agreement effective December 21, 2000, ENGI resolved EPA's claim in exchange for a payment of \$387,371.46, plus interest accrued between settlement and final approval of an administrative consent order by EPA.

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LINE  
NO.

ENGI and PSNH have entered into a confidential Site Responsibility and Indemnity Agreement effective as of September 15, 2000, which governs the financial and decision-making responsibilities of the two companies through the remainder of site study and remediation. Under this agreement, ENGI will take the lead on site investigation and remediation.

Numerous, confidential insurance settlements have been entered into. A jury trial commenced against the London Market Insurers and Century Indemnity on November 1, 2005. On November 14, 2005, the jury returned a verdict in favor of EnergyNorth finding that the defendants were obligated to indemnify EnergyNorth for response costs incurred at the site. The Court then awarded ENGI its reasonable costs and attorneys fees to be paid by the defendants. Subsequent to the verdict, the London Market and ENGI entered into a confidential settlement. Century appealed to the First Circuit Court of Appeals in the summer of 2006. However, on the day its brief was due at the First Circuit, Century withdrew its appeal. Because the site has not yet been remediated, the jury was not asked to make a damage determination. Future proceedings will take place after the remedy has been approved by the NHDES to determine the indemnification amounts to be paid by Century. The New Hampshire Supreme Court's ruling and guidance on the proper manner in which costs are to be allocated among insurers (discussed in more detail in the Manchester MGP summary) will be used in the calculation of that figure.

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 2024 SUMMARY BY SITE

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		1101	1102	1105	1106	1107			1108	1109		
									INSURANCE & THIRD PARTY EXPENSES		INSURANCE & THIRD PARTY RECOVERIES	
LINE NO.	SITE	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	100 % RECOVERABLE EXPENSES				TOTAL
1	Nashua MGP	DEF054	0.00	59,344.20	0.00	0.00	3,533.98	62,878.18				
2	Keene MGP	DEF055	0.00	91,694.73	0.00	0.00	221,375.65	313,070.38				
3	Concord Pond	DEF056	0.00	201,442.63	0.00	0.00	8,710.92	210,153.55				
4	Manchester MGP	DEF057	0.00	135,040.10	0.00	0.00	41,286.97	176,327.07				
5	General Expenses	DEF064	0.00	0.00	0.00	0.00	4,744.88	4,744.88				
6	Concord MGP (excl. Relief Holder)	DEF077	0.00	40,053.17	0.00	0.00	8,409.88	48,463.05				
7	Laconia/Liberty Hill	DEF086	0.00	44,606.99	0.00	0.00	3,998.03	48,605.02				
<b>8</b>	<b>Total Pool Activity (excl. Relief Holder)</b>		<b>0.00</b>	<b>572,181.82</b>	<b>0.00</b>	<b>0.00</b>	<b>292,060.31</b>	<b>864,242.13</b>	<b>0.00</b>	<b>(129,585.18)</b>	<b>734,656.95</b>	
9	Concord MGP (Relief Holder)	DEF077	0.00	4,123.61	0.00	0.00	0.00	4,123.61				
<b>10</b>	<b>Total Pool Activity</b>		<b>0.00</b>	<b>576,305.43</b>	<b>0.00</b>	<b>0.00</b>	<b>292,060.31</b>	<b>868,365.74</b>	<b>0.00</b>	<b>(129,585.18)</b>	<b>738,780.56</b>	

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 NASHUA - REMEDIATION PROJECT DEF054

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LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14534		4,816.35				4,816.35			4,816.35
2	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14559		5,745.00				5,745.00			5,745.00
3	NH DEPT OF ENVIRONMENTAL SERVICES	2023-Q1					143.90	143.90			143.90
5	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14589		3,965.02				3,965.02			3,965.02
6	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14615		1,105.00				1,105.00			1,105.00
7	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14642		1,637.50				1,637.50			1,637.50
8	GZA GEOENVIRONMENTAL INC	867764		3,632.50				3,632.50			3,632.50
9	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14685		1,079.44				1,079.44			1,079.44
12	CLEAN HARBORS	1004879432					3,153.83	3,153.83			3,153.83
13	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14709		2,017.80				2,017.80			2,017.80
14	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14724		7,977.50				7,977.50			7,977.50
15	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14747		6,561.12				6,561.12			6,561.12
17	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14777		4,733.22				4,733.22			4,733.22
18	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14800		16,073.75				16,073.75			16,073.75
20	Environmental Staff Time						236.25	236.25			236.25

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 KEENE - REMEDIATION PROJECT DEF055

LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1								0.00			0.00
2	ESMI OF NH	494922					6,776.55	6,776.55			6,776.55
3	CLEAN HARBORS	1004825645					12,626.87	12,626.87			12,626.87
4	ESMI OF NH	496005					6,865.19	6,865.19			6,865.19
5	Cold River Materials	153516 et al.					2,001.56	2,001.56			2,001.56
6	Cold River Materials	153559 et al.					801.79	801.79			801.79
7	Cold River Materials	153636 et al.					2,455.46	2,455.46			2,455.46
8	CLEAN HARBORS	1004849497					7,267.87	7,267.87			7,267.87
9	GZA GEOENVIRONMENTAL INC	869913		17,724.91				17,724.91			17,724.91
10	GZA GEOENVIRONMENTAL INC	870176		45,806.41				45,806.41			45,806.41
11	MISC EXPENSES, Soil Fill & Supplies	varies					6,382.90	6,382.90			6,382.90
12	FEENEY BROTHERS EXCAVATION	51006979					124,845.76	124,845.76			124,845.76
13	CLEAN HARBORS	1004894610					20,791.06	20,791.06			20,791.06
14	GZA GEOENVIRONMENTAL INC	872065		10,855.79				10,855.79			10,855.79
15	ESMI OF NH	504845					2,696.10	2,696.10			2,696.10
16	ESMI OF NH	505255					6,293.66	6,293.66			6,293.66
17	ESMI OF NH	505759					7,328.90	7,328.90			7,328.90
18	ESMI OF NH	506202					6,959.55	6,959.55			6,959.55
19	ESMI OF NH	506388					5,257.43	5,257.43			5,257.43
20	GZA GEOENVIRONMENTAL INC	874126		9,330.39				9,330.39			9,330.39
21	GZA GEOENVIRONMENTAL INC	874932		2,161.38				2,161.38			2,161.38
22	GZA GEOENVIRONMENTAL INC	0877601		1,227.50				1,227.50			1,227.50
23	GZA GEOENVIRONMENTAL INC	0878744		4,588.35				4,588.35			4,588.35
24								0.00			0.00
25	Environmental Staff Time						2,025.00	2,025.00			2,025.00
<b>Total Pool Activity</b>			<b>0.00</b>	<b>91,694.73</b>	<b>0.00</b>	<b>0.00</b>	<b>221,375.65</b>	<b>313,070.38</b>	<b>0.00</b>	<b>0.00</b>	<b>313,070.38</b>

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 CONCORD POND - REMEDIATION PROJECT DEF056

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1	ANCHOR QEA LLC	17829		\$10,778.25				10,778.25			10,778.25
2	GEI CONSULTANTS, INC.	3134526		\$7,922.48				7,922.48			7,922.48
3	CITY OF CONCORD	24000237					\$1,020.00	1,020.00			1,020.00
4	NH DEPT OF ENVIRONMENTAL SERVICES	2023-Q1					\$165.21	165.21			165.21
7	CLEAN HARBORS ENV. SERVICES	1004743158					\$2,102.55	2,102.55			2,102.55
5	GEI CONSULTANTS, INC.	3135959		\$1,385.97				1,385.97			1,385.97
6	ANCHOR QEA LLC	18975		\$6,263.25				6,263.25			6,263.25
8	ANCHOR QEA LLC	19652		\$3,367.00				3,367.00			3,367.00
10	GEI CONSULTANTS, INC.	3139768		\$1,823.49				1,823.49			1,823.49
11	ANCHOR QEA LLC	20311		\$14,258.75				14,258.75			14,258.75
12	GEI CONSULTANTS, INC.	3142108		\$930.20				930.20			930.20
13	GEI CONSULTANTS, INC.	3144183		\$2,041.70				2,041.70			2,041.70
15	ANCHOR QEA LLC	21008		\$42,365.29				42,365.29			42,365.29
16	NH DEPT OF ENVIRONMENTAL SERVICES	CON PD SQG CERT					\$270.00	270.00			270.00
17	CLEAN HARBORS	1004879430		\$3,009.83				3,009.83			3,009.83
18	GEI CONSULTANTS, INC.	3145124		\$2,872.93				2,872.93			2,872.93
19	ANCHOR QEA LLC	22222		\$46,112.49				46,112.49			46,112.49
20	NH DEPT OF ENVIRONMENTAL SERVICES	Q3-2023 NV					\$605.79	605.79			605.79
21	GEI CONSULTANTS, INC.	3147439		\$810.40				810.40			810.40
22	ANCHOR QEA LLC	22979		\$14,977.00				14,977.00			14,977.00
24	ANCHOR QEA LLC	23629		13,890.00				13,890.00			13,890.00
25	GEI CONSULTANTS, INC.	3150692		1,649.63				1,649.63			1,649.63
28	ANCHOR QEA LLC	24395		11,082.00				11,082.00			11,082.00
26	NH DEPT OF ENVIRONMENTAL SERVICES	2023 Q4 Invoice					60.58	60.58			60.58
27	GEI CONSULTANTS, INC.	3152886		1,813.41				1,813.41			1,813.41
29	ANCHOR QEA LLC	24936		2,412.50				2,412.50			2,412.50
30	CLEAN HARBORS	1005077836					3,800.43	3,800.43			3,800.43
31	ANCHOR QEA LLC	25636		11,676.06				11,676.06			11,676.06
35								-			-
36	Environmental Staff Time						686.36	686.36			686.36

LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDIAION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
3	GZA GEOENV RONMENTAL NC	866605		26,456.72				26,456.72			26,456.72
4	CLEAN HARBORS	1004842816					5,094.52	5,094.52			5,094.52
5	ESMI OF NH	498154					14,494.96	14,494.96			14,494.96
6	GZA GEOENV RONMENTAL NC	869890		39,134.80				39,134.80			39,134.80
7	CLEAN HARBORS	1004879419					3,887.60	3,887.60			3,887.60
8	ESMI OF NH	502135					17,206.45	17,206.45			17,206.45
9	GZA GEOENV RONMENTAL NC	872626		18,517.06				18,517.06			18,517.06
11	GZA GEOENV RONMENTAL NC	875818		26,950.22				26,950.22			26,950.22
12	GZA GEOENV RONMENTAL NC	877598		5,642.57				5,642.57			5,642.57
13	NH DEPARTMENT OF ENV RONMENTAL SERVICES	NHDES Q4 2023 Inv.					63.44	63.44			63.44
14	GZA GEOENV RONMENTAL NC	878984		12,805.78				12,805.78			12,805.78
15	GZA GEOENV RONMENTAL NC	881866		5,532.95				5,532.95			5,532.95
20								-			-
21	Environmental Staff Time						540.00	540.00			540.00

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 GENERAL EXPENSES PROJECT DEF064

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1	Environmental Staff Time - 2023Q3						3,375.00	3,375.00			3,375.00
2	Environmental Staff Time - 2023Q4						303.75	303.75			303.75
3	Environmental Staff Time - 2024Q1						573.75	573.75			573.75
4	Environmental Staff Time - 2024Q2						492.38	492.38			492.38
<b>Total Pool Activity</b>			-	-	-	-	<b>4,744.88</b>	<b>4,744.88</b>	-	-	<b>4,744.88</b>



LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUBTOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSE	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	JOE GAUCI LANDSCAP NG LLC	CI-3667					\$558.00	558.00			558.00
2	JOE GAUCI LANDSCAP NG LLC	CI-3865					\$492.00	492.00			492.00
3	CITY OF CONCORD	175443					\$10.48	10.48			10.48
4	CITY OF CONCORD	24000237					\$1,020.00	1,020.00			1,020.00
5	CITY OF CONCORD	187963					\$10.49	10.49			10.49
6	JOE GAUCI LANDSCAP NG LLC	CI-4068					\$574.00	574.00			574.00
7	JOE GAUCI LANDSCAP NG LLC	CI-4274					\$771.00	771.00			771.00
9	CITY OF CONCORD	200252					\$11.23	11.23			11.23
10	CITY OF CONCORD	213036					\$11.55	11.55			11.55
11	JOE GAUCI LANDSCAP NG LLC	CI-4467					\$492.00	492.00			492.00
12	GZA GEOENV RONMENTAL NC	866607		\$4,123.61				4,123.61			4,123.61
13	GZA GEOENV RONMENTAL NC	866633		\$8,931.82				8,931.82			8,931.82
14	NH DEPT OF ENVIRONMENTAL SERVICES	2023 Q2 Invoice					\$1,101.34	1,101.34			1,101.34
15	CITY OF CONCORD	225554					\$11.88	11.88			11.88
16	JOE GAUCI LANDSCAP NG LLC	CI-4666					\$492.00	492.00			492.00
17	CITY OF CONCORD	238091					\$12.04	12.04			12.04
18	JOE GAUCI LANDSCAP NG LLC	CI-4818					\$984.00	984.00			984.00
19	GZA GEOENV RONMENTAL NC	869572		\$12,307.87				12,307.87			12,307.87
21	NH DEPT OF ENVIRONMENTAL SERVICES	Q2-2023 Invoice					\$1,101.34	1,101.34			1,101.34
22	NH DEPT OF ENVIRONMENTAL SERVICES	CON MGP SQG CERT					\$270.00	270.00			270.00
23	CITY OF CONCORD	250633					\$12.01	12.01			12.01
24	CITY OF CONCORD	263145					\$12.16	12.16			12.16
25	GZA GEOENV RONMENTAL NC	872627		\$8,685.75				8,685.75			8,685.75
26	NH DEPT OF ENVIRONMENTAL SERVICES	Q3-2023 Invoice					\$302.90	302.90			302.90
27	CITY OF CONCORD	275674					\$11.54	11.54			11.54
28	GZA GEOENV RONMENTAL NC	875660		\$2,170.73				2,170.73			2,170.73
29	GZA GEOENV RONMENTAL NC	875662		\$1,597.00				1,597.00			1,597.00
31	CITY OF CONCORD	288209					10.91	10.91			10.91
32	GZA GEOENV RONMENTAL NC	877599		2,478.50				2,478.50			2,478.50
34	CITY OF CONCORD	300745					4.40	4.40			4.40
33	NH DEPT OF ENVIRONMENTAL SERVICES	NHDES Q4 2023 Inv.					121.16	121.16			121.16
35	GZA GEOENV RONMENTAL NC	878985		3,881.50				3,881.50			3,881.50
36	CITY OF CONCORD	313289					11.45	11.45			11.45
41											
42	Environmental Staff Time										

4,123.61	Costs Associated with Gas Holder Preservation (Line 12)
48,463.05	MGP Related Costs
52,586.66	Total Cost (Not Including 3rd Party Reimbursements)
	Total Cost Including 3rd Party Reimbursements

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 LIBERTY HILL - REMEDIATION PROJECT DEF086

Schedule 3.2  
 MGP Sites  
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LINE NO.	VENDOR	REF NO.	1101 LEGAL EXPENSES	1102 CONSULTING EXPENSES	1105 REMEDICATION EXPENSES	1106 SETTLEMENT EXPENSES	1107 OTHER EXPENSES	SUB-TOTAL EXPENSES	1108 INSURANCE & THIRD PARTY EXPENSES	1109 INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	BLUE CH P F LMS LLC	1820					1,255.00	1,255.00			1,255.00
2	MULLER'S LAWN & LANDSCAPING, LLC	6125					900.00	900.00			900.00
3	MULLER'S LAWN & LANDSCAPING, LLC	6180					900.00	900.00			900.00
4	GEI CONSULTANTS, INC.	3137843		727.13				727.13			727.13
5	CLEAN HARBORS	1004787684					673.03	673.03			673.03
6	GEI CONSULTANTS, INC.	3139767		22,841.77				22,841.77			22,841.77
7	GEI CONSULTANTS, INC.	3142105		15,597.39				15,597.39			15,597.39
8	GEI CONSULTANTS, INC.	3144179		3,106.71				3,106.71			3,106.71
9	GEI CONSULTANTS, INC.	3147438		1,797.28				1,797.28			1,797.28
10	NH DEPARTMENT OF ENVIRONMENTAL SERVICES	66333					270.00	270.00			270.00
11	GEI CONSULTANTS, INC.	3152885		536.71				536.71			536.71
12											
13	Environmental Staff Time						-	-			-
	<b>Total Pool Activity</b>		-	<b>44,606.99</b>	-	-	<b>3,998.03</b>	<b>48,605.02</b>			<b>48,605.02</b>



Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty  
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	I.e. no. 500005												DEF988						
	(76 - 907) pool #1 - #6	(907 - 908) pool #7	(908 - 909) pool #8	(909 - 910) pool #9	(910 - 911) pool #10	(911 - 912) pool #11	(912 - 913) pool #12	(713 - 911) pool #13	(71 - 915) pool #1	(715 - 916) pool #15	(716 - 917) pool #16	(717 - 918) pool #17	(718 - 919) pool #18	(719 - 920) pool #19	(720 - 921) pool #20	(721 - 922) pool #21	(722 - 923) pool #22	(723 - 924) pool #23	subto al
1 Remediation costs (i.e. 500001)																			
2 Remediation costs (i.e. 500005)	6,670,88	28,225	607,676	262,676	210,532	269,281	6 2,960												2,876,78
3 A. Sub total - remediation costs	6,670,88	28,225	607,676	262,676	210,532	269,281	6 2,960												2,876,78
4 Cash recoveries (i.e. 500001)	-	-	-	-	-	-	-												-
5 Cash recoveries (i.e. 500005)	-	-	-	-	-	-	-												-
6 Recoveries as a (i.e. 500001)	116,3	21,729	-	-	-	-	-												33,372
7 Transfer Credit from Gas Restructuring	-	-	-	-	-	-	-												-
8 B. Sub total - net recoveries	116,3	21,729	-	-	-	-	-												33,372
9 A-B To all net expenses o recover	6,662,151	6,496	607,676	262,676	210,532	269,281	6 2,960												2,912,136
10 Surcharge revenue																			-
11 Ad June 1998 - October 1998																			-
12 Ad November 1998 - October 1999																			-
13 Ad November 1999 - October 2000	(151,933)																		(151,933)
14 Ad November 2000 - October 2001	(896,237)																		(896,237)
15 Ad November 2001 - October 2002	(736,711)																		(736,711)
16 Ad November 2002 - October 2003	(605,311)																		(605,311)
17 Ad November 2003 - October 2004	(869,215)																		(869,215)
18 Ad November 2004 - October 2005	(652,281)																		(652,281)
19 Ad November 2005 - October 2006	(691,159)																		(691,159)
20 Ad November 2006 - October 2007	(958,171)																		(958,171)
21 Ad November 2007 - October 2008																			-
22 Ad November 2012 - October 2013						(20,006)													(20,006)
23 Ad November 2013 - October 2014						(26,971)	(76,911)												(103,882)
24 Ad Nov 2009-Oct 2010 Base Rate Rev					(1,296)														(1,296)
25 Ad Nov 2010-Oct 2011 Base Rate Rev					(31,381)														(31,381)
26 Ad Nov 2011-Oct 2012 Base Rate Rev					(27,652)														(27,652)
27 Ad Nov 2012-Oct 2013 Base Rate Rev						(1,208)													(1,208)
28 Ad Nov 2013-Oct 2014 Base Rate Rev						(28,333)	(28,333)	(28,333)											(85,000)
29 Ad Nov 2014-Oct 2015 Base Rate Rev						(21,636)	(21,636)	(21,636)	(21,636)										(85,551)
30 AES called out																			-
31 Gas Street overo ledion																			-
32 Price Period Pool under collect on	2,365,982	2,238				(87,311)													-
33 C. Surcharge Sub total	(3,059,765)	2,238	-	262,676	(63,313)	(107,043)	(126,663)	(50,071)	(21,636)	-	-	-	-	-	-	-	-	960,673	
3 D Net balance to be recovered (A-B-C)	6,629,365	602,303	607,676	525,356	1,72,19	72,168	516,2												25,922,809
35 E Allocation of Unallocated Recover		(602,303)	(607,676)	(525,356)	(23,330)														(6,000,155)
36 7-YEAR AMORTIZAT ON SCHEDULE																			Unamortized Amt
37 (715 - 916)								5,69	5,69	5,69	5,69	5,69	5,69	5,69	5,69	5,69	5,69	5,69	-
38 (716 - 917)								1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	-
39 (717 - 918)								863	863	863	863	863	863	863	863	863	863	863	-
40 (718 - 919)								2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
1 (719 - 920)								3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	3,989	7,679
2 (720 - 921)								2,129	2,129	2,129	2,129	2,129	2,129	2,129	2,129	2,129	2,129	2,129	6,388
3 (721 - 922)								6,08	6,08	6,08	6,08	6,08	6,08	6,08	6,08	6,08	6,08	6,08	27,65
4 (722 - 923)								27	27	27	27	27	27	27	27	27	27	27	21,988
5 (723 - 924)								6,9	6,9	6,9	6,9	6,9	6,9	6,9	6,9	6,9	6,9	6,9	1,661
6 Required annual increase in rates								5,69	68,622	73,665	75,665	76,665	77,665	78,665	79,665	80,665	81,665	82,665	31,982
7 forecasted therm sales	1,56,39,960	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	179,57,679	167,508,168
8 surcharge per therm																			

Liberty Utilities (Energy/Natural Gas) Corp. d/b/a Liberty  
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Manchester		DEFERRED														subtotal				
		(1907 - 01) pool #1 - #7	(008 - 008) pool #8	(008 - 010) pool #10	(008 - 010) pool #10	(010 - 011) pool #11	(011 - 012) pool #12	(012 - 013) pool #13	(1713 - 01) pool #1	(171 - 015) pool #15	(1715 - 016) pool #16	(1716 - 017) pool #17	(1717 - 018) pool #18	(1718 - 019) pool #19	(1719 - 020) pool #20	(1720 - 021) pool #22	(1721 - 022) pool #23	(1722 - 023) pool #2	(1723 - 02 ) pool #25	
1	1 Remediation costs (i.o. 500081)	3,762,007																		11,602,269
2	2 Remediation costs (i.o. 500005)	825,062																		825,062
3	A Sub total - Remediation costs	567,169	387,858	312,185	388,037	372,237	507,822	82,113	82,900	158,968	71,011	8,388	70,725	182,093	312,333	78	172,872	115,888	178,327	12,27,361
4	Cash recoveries (i.o. 500081)	(785,862)	(1,127,368)		(1,035,681)	(23,878)	(85,321)	(270,732)	(31,890)	(1,057)	(8,322)	(3,810)	(12,881)	(1,071)	(187,011)	(30,366)	(81,781)	(7,890)	(70,558)	(3,262,063)
5	5 Cash recoveries (i.o. 500005)	1,287																		1,287
6	6 Recoveries as a (i.o. 50000 )																			
7	7 Transfer Credit From Gas Restructuring																			
8	8 Sub total - cash recoveries	78,979	(1,127,368)		(1,035,681)	(23,878)	(85,321)	(270,732)	(31,890)	(1,057)	(8,322)	(3,810)	(12,881)	(1,071)	(187,011)	(30,366)	(81,781)	(7,890)	(70,558)	(2,678,776)
9	A-B To all net expenses o recover	5,066,169	3,260,200	312,185	328,678	137,589	2,296	(188,619)	81,210	75,0	22,690	50,523	3,803	38,019	155,022	5,080	(20,889)	0,078	105,769	10,380,179
10	10 Surcharge revenue																			
11	11 Ad June 1998 - October 1998																			
12	12 Ad November 1998 - October 1999																			
13	13 Ad November 1999 - October 2000																			
14	1 Ad November 2000 - October 2001																			
15	15 Ad November 2001 - October 2002	(75,533)																		(75,533)
16	16 Ad November 2002 - October 2003	(75,081)																		(75,081)
17	17 Ad November 2003 - October 2004	(138,578)																		(138,578)
18	18 Ad November 2004 - October 2005	(528,152)																		(528,152)
19	19 Ad November 2005 - October 2006	(963,732)																		(963,732)
20	20 Ad November 2006 - October 2007	(862,265)																		(862,265)
21	21 Ad November 2007 - October 2008																			
22	22 Ad November 2012 - October 2013																			
23	23 Ad November 2015 - October 2017																			
24	2 Ad Nov 2009-Oct 2010 Base Rate Rev																			
25	25 Ad Nov 2010-Oct 2011 Base Rate Rev																			
26	26 Ad Nov 2011-Oct 2012 Base Rate Rev																			
27	27 Ad Nov 2012-Oct 2013 Base Rate Rev																			
28	28 Ad Nov 2013-Oct 2014 Base Rate Rev																			
29	29 Ad Nov 2014-Oct 2015 Base Rate Rev																			
30	30 AES rolled out																			
31	31 Gas Street overo lectio																			
32	32 Prior Period Pool under collect on	7,526,861	3,302,330																	
33	C Surcharge Sub total	5,685,59	3,302,330																	
34	D Net balance to be recovered (A-B C)	10,751,628	6,562,530	312,185	328,678	137,589	327,965	(188,619)	81,210	75,0	22,690	50,523	3,803	38,019	155,022	5,080	(20,889)	0,078	105,769	6,25,603
35	E Allocation of Litigatd Recoverv		(6,562,530)	(312,185)	(328,678)	(137,589)														(17,207,72)
36	7-YEAR AMORTIZAT ON SCHEDULE																			
37	(1715 - 016)											3,21								
38	(1716 - 017)											3,21								
39	(1717 - 018)											3,21								
40	(1718 - 019)											3,21								
41	(1719 - 020)											3,21								
42	(1720 - 021)											3,21								
43	(1721 - 022)											3,21								
44	(1722 - 023)											3,21								
45	(1723 - 02 )											3,21								
46	Required annual increase in rates											10,59	50,89	85,325	87,72	88,198	105,88	108,080	115,073	
47	forecasted annual sales	1,56,50,000	170,57,879	179,57,879	170,57,879	179,57,879	170,57,879	179,57,879	170,57,879	170,57,879	170,57,879	170,57,879	170,57,879	170,57,879	170,57,879	185,717,888	188,338,581	185,717,888	187,508,188	
48	surcharge per therm											\$0.0000	\$0.0001	\$0.0003	\$0.0000	\$0.0005	\$0.0005	\$0.0006	\$0.0006	\$0.0006



Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty  
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Dover														
	(9/02 - 9/03)	(9/04 - 9/05)	(9/06 - 9/06)	(9/06 - 9/07)	(9/07 - 9/08)	(9/08 - 9/08)	(9/08 - 9/10)	(9/10 - 9/11)	(9/11 - 9/12)	(9/12 - 9/13)	(7/13 - 9/1 )	(7/1 - 8/15)	subtotal	
	pool #1	pool #2	pool #3	pool #4	pool #5	pool #6	pool #7	pool #8	pool #9	pool #10	pool #11	pool #12		
1	1	1	1	1	1	1	1	1	1	1	1	1	21.1	
2	1	1	1	1	1	1	1	1	1	1	1	1	181.088	
3	A	Sub total - remediation costs	181.088	18.85	2,288	-	-	-	-	-	-	-	202.208	
5	5	Cash recoveries (i.o. 500001)	-	-	-	-	-	-	-	-	-	-	-	
6	6	Cash recoveries (i.o. 50000 )	-	-	-	-	-	-	-	-	-	-	-	
7	7	Recovery costs (i.o. 50000 )	-	-	-	-	-	-	-	-	-	-	-	
8	8	Transfer Credit from Gas Restructuring	-	-	-	-	-	-	-	-	-	-	-	
9	9	Sub total - net recoveries	-	-	-	-	-	-	-	-	-	-	-	
10	A-B	To all net expenses o recover	181.088	18.85	2,288	-	-	-	-	-	-	-	202.208	
11	11	Surcharge revenue	-	-	-	-	-	-	-	-	-	-	-	
12	12	Ad June 1998 - October 1998	-	-	-	-	-	-	-	-	-	-	-	
13	13	Ad November 1998 - October 2000	-	-	-	-	-	-	-	-	-	-	-	
14	14	Ad November 2000 - October 2001	-	-	-	-	-	-	-	-	-	-	-	
15	15	Ad November 2001 - October 2002	-	-	-	-	-	-	-	-	-	-	-	
16	16	Ad November 2002 - October 2003	-	-	-	-	-	-	-	-	-	-	-	
17	17	Ad November 2003 - October 2003	(20.13 )	-	-	-	-	-	-	-	-	-	(20.13 )	
18	18	Ad November 200 - October 2005	(28.358)	-	-	-	-	-	-	-	-	-	(28.358)	
19	19	Ad November 2005 - October 2006	(27.99)	-	-	-	-	-	-	-	-	-	(27.99)	
20	20	Ad November 2006 - October 2007	(28.181)	-	-	-	-	-	-	-	-	-	(28.181)	
21	21	Ad November 2007 - October 2008	-	-	-	-	-	-	-	-	-	-	-	
22	22	Ad November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	
23	23	Ad November 2015 - October 201	-	-	-	-	-	-	-	-	-	-	-	
24	24	Ad Nov 2009-Oct 2010 Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	
25	25	Ad Nov 2010-Oct 2011 Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	
26	26	Ad Nov 2011-Oct 2012 Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	
27	27	Ad Nov 2012-Oct 2013 Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	
28	28	Ad Nov 2013-Oct 201 Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	
29	29	Ad Nov 201 - Oct 2015 Base Rate Rev	-	-	-	-	-	-	-	-	-	-	-	
30	30	AES collect one	-	-	-	-	-	-	-	-	-	-	-	
31	31	Gas Street overco lecton	87.802	86.7.6	89.03	89.03	-	-	-	-	-	-	-	
32	32	Price Period Pool undercollect on	-	-	-	-	-	-	-	-	-	-	-	
33	C	Surcharge Sub total	(113.17 )	87.802	86.7.6	89.03	89.03	-	-	-	-	-	(113.17 )	
34	D	Net balance to be recovered (A-B C)	87.802	86.7.6	89.03	89.03	-	-	-	-	-	-	89.03	
35	E	At colation of Lited Recovery	-	-	-	(89.03 )	-	-	-	-	-	-	(89.03 )	
36	36	7-YEAR AMORTIZAT ON SCHEDULE	-	-	-	-	-	-	-	-	-	-	-	
37	37	(7/15 - 9/18)	-	-	-	-	-	-	-	-	-	-	-	
38	38	(7/18 - 9/17)	-	-	-	-	-	-	-	-	-	-	-	
39	39	(7/17 - 9/18)	-	-	-	-	-	-	-	-	-	-	-	
40	40	(7/18 - 9/19)	-	-	-	-	-	-	-	-	-	-	-	
41	41	(7/19 - 9/20)	-	-	-	-	-	-	-	-	-	-	-	
42	42	(7/20 - 9/21)	-	-	-	-	-	-	-	-	-	-	-	
43	43	(7/21 - 9/22)	-	-	-	-	-	-	-	-	-	-	-	
44	44	(7/22 - 9/23)	-	-	-	-	-	-	-	-	-	-	-	
45	45	(7/23 - 9/2 )	-	-	-	-	-	-	-	-	-	-	-	
46	46	Required annual increase in rates:	-	-	-	-	-	-	-	-	-	-	-	
47	47	forecasted them sales	-	-	-	-	-	-	-	-	-	-	-	
48	48	surcharge per them	-	-	-	-	-	-	-	-	-	-	-	

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	Name														DEFERS								
	(9/05 - 9/0 ) pool #1	(9/0 - 9/05) pool #2	(9/05 - 9/06) pool #3	(9/06 - 9/07) pool #4	(9/07 - 9/06) pool #5	(9/06 - 9/09) pool #6	(9/09 - 9/10) pool #7	(9/10 - 9/11) pool #8	(9/11 - 9/12) pool #9	(9/12 - 9/13) pool #10	(7/13 - 6/1 ) pool #11	(7/1 - 9/15) pool #12	(7/15 - 9/16) pool #13	(7/16 - 9/17) pool #14	(7/17 - 9/18) pool #15	(7/18 - 9/19) pool #16	(7/19 - 6/20) pool #17	(7/20 - 9/21) pool #18	(7/21 - 9/22) pool #19	(7/22 - 9/23) pool #20	(7/23 - 6/2 ) pool #21	sub total	
1 Remediation costs (i.o. 500061)																							
2 Remediation costs (i.o. 500005)	10,165	6,906	35,111	6,788	32	269			88	1,00													
3 A Sub total - remediation costs	10,165	6,906	35,111	6,788	32	269			88	1,00													
4 Cash recoveries (i.o. 500061)																							
5 Cash recoveries (i.o. 50000 )																							
6 Recoveries as a (i.o. 50000 )			18,631	823																			
7 Transfer Credit from Gas Restructuring			18,631	823																			
8 B Sub total - net recoveries			18,631	823																			
9 A-B To all net expenses o recover	10,165	6,906	53,922	9,589	32	269			88	1,00													
10 Surcharge revenue																							
11 Ad June 1998 - October 1998																							
12 Ad November 1998 - October 1999																							
13 Ad November 1999 - October 2000																							
14 Ad November 2000 - October 2001																							
15 Ad November 2001 - October 2002																							
16 Ad November 2002 - October 2003																							
17 Ad November 2003 - October 2004																							
18 Ad November 2004 - October 2005																							
19 Ad November 2005 - October 2006																							
20 Ad November 2006 - October 2007			(1,091)																			(1,091)	
21 Ad November 2007 - October 2008																							
22 Ad November 2012 - October 2013																							
23 Ad November 2013 - October 2014																							
24 Ad Nov 2009-Oct 2010 Base Rate Rev																							
25 Ad Nov 2010-Oct 2011 Base Rate Rev																							
26 Ad Nov 2011-Oct 2012 Base Rate Rev																							
27 Ad Nov 2012-Oct 2013 Base Rate Rev																							
28 Ad Nov 2013-Oct 2014 Base Rate Rev																							
29 Ad Nov 2014-Oct 2015 Base Rate Rev																							
30 AES collect one																							
31 Gas Street overcol lecton																							
32 Price Period Pool undercol lect on	10,165	18,771	56,622	66,211																			
33 C Surcharge Sub total		10,165	2,680	56,622	66,211																	(1,091)	
34 D Net balance to be recovered (A-B-C)	10,165	18,771	56,622	66,211	66,2	269			88	1,00													
35 E Allocation of Unrecovered Recover					(66,211)	(269)																	
36 7-YEAR AMORTIZAT ON SCHEDULE																						Unmort zed Am	
37 (7/15 - 9/16)																							
38 (7/16 - 9/17)																							
39 (7/17 - 9/18)																							
40 (7/18 - 9/19)																							
1 (7/19 - 9/20)																							
2 (7/20 - 9/21)																							
3 (7/21 - 9/22)																							
4 (7/22 - 9/23)																							
5 (7/23 - 9/2 )																						.72	
6 Required annual increase in rates:																						.72	
7 forecasted therm sales	178,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	179,57 ,879	185,717,888	186,338,561	185,717,888	187,506,188
8 surcharge per therm																							









Liberty Utilities (Energy/Natural Gas) Corp. d/b/a Liberty  
 Environmental Remediation Gasholder  
 as if page 99

Gasholder and pond at Gas Street Concord NH

	(7/22 - 8/25)	(7/23 - 8/2 )	Total
1 1 Remediation costs (i.o. 500081)	277,680	.12	281.78
2 Remediation costs (i.o. 500005)			-
3 A Sub total - remediation costs	277,680	.12	281.78
5 Cash recoveries (i.o. 500081)	5,015		5,015
6 Cash recoveries (i.o. 500005)			-
7 Recoveries as a (i.o. 500005)			-
8 Transfer Credit from Gas Restructuring	5,015		5,015
9 B Sub total - net recoveries			-
9 A-D To all net expenses to recover	731,675	.12	735,700
10 Surcharge revenue			-
11 Ad June 1998 - October 1998			-
12 Ad November 1998 - October 1999			-
13 Ad November 1999 - October 2000			-
1 Ad November 2000 - October 2001			-
15 Ad November 2001 - October 2002			-
16 Ad November 2002 - October 2003			-
17 Ad November 2003 - October 2004			-
18 Ad November 2004 - October 2005			-
19 Ad November 2005 - October 2006			-
20 Ad November 2006 - October 2007			-
21 Ad November 2007 - October 2008			-
22 Ad November 2008 - October 2009			-
23 Ad November 2009 - October 2010			-
2 Ad Nov 2009-Oct 2010 Base Rate Rev			-
25 Ad Nov 2010-Oct 2011 Base Rate Rev			-
26 Ad Nov 2011-Oct 2012 Base Rate Rev			-
27 Ad Nov 2012-Oct 2013 Base Rate Rev			-
28 Ad Nov 2013-Oct 2014 Base Rate Rev			-
29 Ad Nov 2014-Oct 2015 Base Rate Rev			-
30 AES collect one			-
31 Gas Street overcollected			-
32 Prior Period Pool undercollected on			-
33 C Surcharge Sub total			-
3 D Net balance to be recovered (A-D C)	731,675	.12	735,700
35 E Allocation of Unrecovered Recoveries			
36 7-YEAR AMORTIZATION ON SCHEDULE			Unamortized Amt
37 (7/15 - 8/18)	10,525	10,525	522,625
38 (7/16 - 8/17)		589	3,535
39 (7/17 - 8/18)			
0 (7/18 - 8/19)			
1 (7/19 - 8/20)			
2 (7/20 - 8/21)			
3 (7/21 - 8/22)			
4 (7/22 - 8/23)			
5 (7/23 - 8/24)			
6 Required annual increase in rates	\$ 10,525	\$ 105.11	\$ 528,160
7 forecasted therm sales	185,717,888	187,508,188	
8 surcharge per therm	\$0.0006	\$0.0006	

Period Jul 11 - Jun 12 Jul 12 - Jun 13 Jul 13 - Jun 14 Jul 14 - Jun 15 Jul 15 - Jun 16 Jul 16 - Jun 17 Jul 17 - Jun 18 Jul 18 - Jun 19 Jul 19 - Jun 20 Jul 20 - Jun 21 Jul 21 - Jun 22 Jul 22 - Jun 23 Jul 23 - Jun 24

1	<b>BEGINNING BALANCE</b>	\$	(364,633)	\$	1,082,686	\$	1,427,053	\$	5,453,164	\$	15,260,066	\$	16,775,888	\$	14,762,808	\$	12,517,966	\$	9,874,087	\$	7,809,680	\$	5,554,391	\$	4,063,386	\$	3,218,568		
2	<b><u>SPEND / THIRD PARTY RECOVERIES</u></b>																												
3	Concord Pond		81,238		59,069		32,324		78,235		34,590		88,148		127,356		72,283		172,764		313,043		302,532		47,459		183,172		
4	Liberty Hill																												
5	Manchester		442,298		(188,619)		61,210		75,440		22,690		50,523		346,043		38,019		155,032		5,080		120,899		40,976		105,769		
6	Nashua		396,411		(80,241)		35,950		65,217		62,435		85,314		15,523		81,969		11,472		61,016		331,327		310,768		41,732		
7	Keene																												
8	Concord (excluding gas holder)																												
9	Concord (including gas holder)																												
10	General		78,967		73,846		13,139		(7,638)		11,879		6,547		10,799		6,868		7,111		5,646		8,346		7,177		4,745		
11	AES Londonderry																										(16,762)		
12	Difference between the GL and Filing		-		9,545		(10,312)		(921)		(2,506)		(783)		(84,532)		811		16,776		78,185		(88,398)		(96,765)				
13	<b>TOTAL SPEND</b>	\$	1,526,211	\$	593,370	\$	4,408,258	\$	10,640,893	\$	3,405,922	\$	483,352	\$	506,790	\$	258,074	\$	457,668	\$	861,583	\$	1,248,562	\$	557,583	\$	722,019		
14	<b><u>ENVIRONMENTAL COSTS RECOVERED IN BASE RATES (DG 10-917)</u></b>	\$	(78,892)	\$	(78,892)	\$	(78,892)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	<b><u>ACTUAL ENVIRONMENTAL COLLECTIONS PER GL</u></b>				(140,111)		(303,254)		(833,991)		(1,890,100)		(2,476,432)		(2,751,612)		(2,902,873)		(2,522,075)		(3,116,872)		(2,739,597)		(1,402,411)		(750,632)		
16	<b><u>UNBILLED ACCRUAL</u></b>																										16,858		
17	Current Pool Under (Over) Collection	\$	1,082,686	\$	344,367	\$	4,026,112	\$	9,806,902	\$	1,515,822	\$	(2,013,080)	\$	(2,244,822)	\$	(2,643,899)	\$	(2,064,407)	\$	(2,255,289)	\$	(1,491,005)	\$	(844,828)	\$	(11,755)		
18	<b>ENDING BALANCE - UNDER (OVER) COLLECTION</b>																												

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 For Recovery Period February 1, 2025 - January 31, 2026  
 Revenue Decoupling Adjustment Factor (RDAF)**

**Residential**

1	Outstanding Residential Uncollected Revenue Decoupling For Decoupling Year 2022-2023*	\$1,449,894
2	Residential Revenue Decoupling Deficiency / (Excess) For Decoupling Year 2023-2024*	\$3,541,022
3	Total Residential Revenue Deficiency / (Excess) for Decoupling Still To Be Collected as of January 31, 2025*	\$4,990,916
4	Forecasted Residential February 2025 - January 2026 Distributed them Sales	64,438,689
5	Residential Revenue Decoupling Adjustment Factor rate per them Febraury 2025 - January 2026	\$0.0775

**Commercial**

6	Outstanding Commercial Uncollected Revenue Decoupling For Decoupling Year 2022-2023*	\$339,867
7	Commercial Revenue Decoupling Deficiency / (Excess) For Decoupling Year 2023-2024*	\$1,478,944
8	Total Commercial Revenue Deficiency / (Excess) for Decoupling Still To Be Collected as of January 31, 2025*	\$1,818,811
9	Forecasted Commercial February 2025 - January 2026 Distributed them Sales	113,878,222
10	Commercial Revenue Decoupling Adjustment Factor rate per them February 2025 - January 2026	\$0.0160

*Reference:*

*Line No. 1 - Schedule 4, page 2, Column (b), Line 28*

*Line No. 2 - Schedule 4, page 3, Column (I), Line 9*

*Line No. 3 - Line 1 + Line 2*

*Line No. 4 - Company Forecast*

*Line No. 5 - Line 3 / Line 4*

*Line No. 6- Schedule 4, page 2, Column (b), Line 57*

*Line No. 7 - Schedule 4, page 3, Column (I), Line 18*

*Line No. 8 - Line 6 + Line 7*

*Line No. 9 - Company Forecast*

*Line No. 10 - Line 8 / Line 9*

*\* These items do not include the \$4,024,830 revenue that has been removed per Docket No. DG 22-045, Order No. 26,692*



Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
September 2023 through August 2024  
Revenue Decoupling Activity by Sector

RESIDENTIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
Line No.	FOR THE MONTH OF: DAYS IN MONTH	Sep 23 30 (a)	Oct 23 31 (b)	Nov 23 30 (c)	Dec 23 31 (d)	Jan 24 31 (e)	Feb 24 29 (f)	Mar 24 31 (g)	Apr 24 30 (h)	May 24 31 (i)	Jun 24 30 (j)	Jul 24 31 (k)	Aug 24 31 (l)
1	Over Under Beginning Balance	\$ 4,093,934	\$ 4,382,842	\$ 5,143,617	\$ 5,701,340	\$ 7,067,359	\$ 7,533,020	\$ 3,897,437	\$ 4,047,247	\$ 3,612,957	\$ 3,286,140	\$ 3,372,868	\$ 3,396,038
2	Less Move beginning balance to Page 2 effective February 1, 2024						\$ (4,083,934)						
3	Monthly revenue difference Inc/Dec revenue	\$ 112,080	\$ 767,737	\$ 554,555	\$ 1,294,401	\$ 383,845	\$ 466,756	\$ 219,285	\$ (387,141)	\$ (239,886)	\$ 18,143	\$ 28,451	\$ 120,102
4	True up	\$ 147,320	\$ (41,225)	\$ (34,584)	\$ 25,694	\$ 29,447	\$ (78,788)	\$ (97,970)	\$ (73,741)	\$ (111,678)	\$ 45,469	\$ (29,560)	\$ -
5	Ending Balance Pre-Interest	\$ 4,353,336	\$ 5,109,354	\$ 5,663,589	\$ 7,021,436	\$ 7,480,651	\$ 3,850,074	\$ 4,018,751	\$ 3,596,365	\$ 3,261,304	\$ 3,349,752	\$ 3,371,759	\$ 3,516,140
6	Month's Average Balance	\$ 4,223,635	\$ 4,746,098	\$ 5,403,603	\$ 6,361,387	\$ 7,274,005	\$ 5,696,047	\$ 3,958,094	\$ 3,816,806	\$ 3,437,176	\$ 3,317,948	\$ 3,372,314	\$ 3,456,089
7	Interest 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%
8	Interest Applied	\$ 29,508	\$ 34,263	\$ 37,751	\$ 45,924	\$ 52,369	\$ 38,383	\$ 28,496	\$ 26,563	\$ 24,746	\$ 23,117	\$ 24,279	\$ 24,882
9	Ending Balance	\$ 4,382,842	\$ 5,143,617	\$ 5,701,340	\$ 7,067,359	\$ 7,533,020	\$ 3,897,437	\$ 4,047,247	\$ 3,612,957	\$ 3,286,140	\$ 3,372,868	\$ 3,396,038	\$ 3,541,022

COMMERCIAL & INDUSTRIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)
Line No.	FOR THE MONTH OF: DAYS IN MONTH	Sep 23 30 (a)	Oct 23 31 (b)	Nov 23 30 (c)	Dec 23 31 (d)	Jan 24 31 (e)	Feb 24 29 (f)	Mar 24 31 (g)	Apr 24 30 (h)	May 24 31 (i)	Jun 24 30 (j)	Jul 24 31 (k)	Aug 24 31 (l)
10	Over Under Beginning Balance	\$ 1,345,089	\$ 1,787,793	\$ 1,554,419	\$ 61,182	\$ 1,147,903	\$ 453,108	\$ 244,003	\$ 421,790	\$ 1,113,850	\$ 1,528,192	\$ 1,682,903	\$ 1,663,198
11	Less Move beginning balance to Page 2 effective February 1, 2024						\$ (1,345,089)						
12	Monthly revenue difference Inc/Dec revenue	\$ 95,676	\$ (367,231)	\$ (1,586,855)	\$ 873,134	\$ (832,341)	\$ 1,055,061	\$ (13,059)	\$ 374,451	\$ 82,373	\$ (331,467)	\$ (359,478)	\$ (195,524)
13	True up	\$ 336,123	\$ 121,836	\$ 87,994	\$ 209,238	\$ 131,804	\$ 78,583	\$ 188,458	\$ 312,277	\$ 322,492	\$ 475,051	\$ 327,771	\$ -
14	Ending Balance Pre-Interest	\$ 1,776,888	\$ 1,542,399	\$ 55,558	\$ 1,143,554	\$ 447,366	\$ 241,663	\$ 419,402	\$ 1,108,519	\$ 1,518,715	\$ 1,671,755	\$ 1,651,196	\$ 1,467,674
15	Month's Average Balance	\$ 1,560,988	\$ 1,665,096	\$ 804,989	\$ 602,388	\$ 797,634	\$ 347,386	\$ 331,703	\$ 785,155	\$ 1,316,282	\$ 1,599,974	\$ 1,667,050	\$ 1,565,436
16	Interest 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%
17	Interest Applied	\$ 10,906	\$ 12,021	\$ 5,624	\$ 4,349	\$ 5,743	\$ 2,340	\$ 2,388	\$ 5,331	\$ 9,477	\$ 11,147	\$ 12,002	\$ 11,270
18	Ending Balance	\$ 1,787,793	\$ 1,554,419	\$ 61,182	\$ 1,147,903	\$ 453,108	\$ 244,003	\$ 421,790	\$ 1,113,850	\$ 1,528,192	\$ 1,682,903	\$ 1,663,198	\$ 1,478,944

19	Total Ending Balance	\$ 6,170,636	\$ 6,698,036	\$ 5,762,522	\$ 8,215,262	\$ 7,986,128	\$ 4,141,439	\$ 4,469,038	\$ 4,726,807	\$ 4,814,332	\$ 5,055,771	\$ 5,059,236	\$ 5,019,966
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Reference

\* These items do not include the \$4,024,830 revenue that has been removed per Docket No. DG 22-045 Order No. 26,692



**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**For Recovery Period February 1, 2025 - January 31, 2026**  
**Property Tax Adjustment Mechanism Summary**

Line No.	Description (a)	Amount (b)
1	Projected (Over)/Under Recovery Balance February 1, 2025	\$310,303
2	2024 Property Tax Year Variance	<u>\$ 1,201,392</u>
3	Total PTAM to be Recovered	\$1,511,696
4	Forecasted February 2025 - January 2026 Distributed therm Sales (therms)	178,316,911
5	LDAC - PTAM Portion (\$/therm)	\$0.0085

*Reference:*

*Line No. 1 - Schedule 5 page 3, Line 28, Column (b)*

*Line No. 2 - Schedule 5 page 2, Line 5*

*Line No. 3 - Line 1 + Line 2*

*Line No. 4 - Company Forecast*

*Line No. 5 - Line 3 divided by Line 4*

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Property Tax Adjustment Mechanism  
Municipal Property Tax 2023 Variance Summary**

Line No.	Description (a)	Amount (b)
1	Property Taxes Included in Base Rates - Effective April 1, 2023 - October 31, 2023 (7 Months)	\$ 5,206,190
2	Property Taxes Included in Base Rates - Effective November 1, 2023 - March 31, 2024 (5 Months)	<u>\$ 4,505,360</u>
3	Total Property Taxes Included in Base Rate for Municipal Property Tax Year 2023 (Prorated)	\$ 9,711,550
4	Total Municipal Property Taxes Billed for 2023	\$ 10,912,942
5	Variance of 2023 Property Taxes Billed and 2023 Prorated Base Rates - (Over)/Under	<b>\$ 1,201,392</b>

*Reference:*

*Line No. 1 - Base Rates Established Per Settlement Agreement - Per Order No. 26,808 in Docket No. DG 20-105, dated April 28, 2023. Base Rate of \$8,924,897 divided by 12 months, multiplied by 7 months.*

*Line No. 2 - Base Rates Established Per Settlement Agreement - Per Order No. 26,899 in Docket No. DG 23-067, dated October 30, 2023. Temporary Rates. See Attachment TJC/CDC-1, Schedule RR-EN-2-1 Page 2 (Bates II-081). Base Rate of \$14,253,925, subtracted by 2023 State Taxes Paid of \$3,441,061.82 (4 Equal Payments of \$860,265.45) resulting in \$10,812,863.18. This number is divided by 12 months, then multiplied by 5 months.*

*Line No. 3 - Line 1 + Line 2*

*Line No. 4 - Schedule 5, Page 4, Column (g), Line 71*

*Line No. 5 - Line 4 - Line 3*

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Property Tax Adjustment Mechanism  
November 2022 through January 2025**

Line No.	Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	(Over)/Under Ending Balance After Interest
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Nov-22	\$2,364,465	(\$113,206)	\$2,251,259	\$2,307,862	5.50%	30	\$10,433	\$2,261,692
2	Dec-22	\$2,261,692	(\$191,266)	\$2,070,426	\$2,166,059	5.50%	31	\$10,118	\$2,080,544
3	Jan-23	\$2,080,544	(\$372,424)	\$1,708,120	\$1,894,332	7.00%	31	\$11,262	\$1,719,382
4	Feb-23	\$1,719,382	(\$283,052)	\$1,436,331	\$1,577,856	7.00%	28	\$8,473	\$1,444,803
5	Mar-23	\$1,444,803	(\$301,075)	\$1,143,728	\$1,294,266	7.00%	31	\$7,695	\$1,151,423
6	Apr-23	\$1,151,423	(\$221,228)	\$930,195	\$1,040,809	7.75%	30	\$6,630	\$936,825
7	May-23	\$936,825	(\$129,370)	\$807,455	\$872,140	7.75%	31	\$5,741	\$813,195
8	Jun-23	\$813,195	(\$92,470)	\$720,725	\$766,960	7.75%	30	\$4,885	\$725,610
9	Jul-23	\$725,610	(\$62,955)	\$662,655	\$694,133	8.00%	31	\$4,716	\$667,371
10	Aug-23	\$667,371	(\$65,043)	\$602,329	\$634,850	8.00%	31	\$4,314	\$606,642
11	Sep-23	\$606,642	(\$64,399)	\$542,244	\$574,443	8.00%	30	\$3,777	\$546,021
12	Oct-23	\$546,021	(\$70,971)	\$475,049	\$510,535	8.50%	31	\$3,686	\$478,735
13	Nov-23	\$478,735	(\$134,448)	\$344,287	\$411,511	8.50%	30	\$2,875	\$347,162
14	Dec-23	\$347,162	(\$237,427)	\$109,735	\$228,448	8.50%	31	\$1,649	\$111,384
15	Jan-24	\$111,384	(\$268,738)	(\$157,354)	(\$22,985)	8.50%	31	(\$165)	(\$157,520)
16	Feb-24	\$2,387,810	(\$308,971)	\$2,078,839	\$2,233,325	8.50%	29	\$15,041	\$2,093,881
17	Mar-24	\$2,093,881	(\$260,267)	\$1,833,613	\$1,963,747	8.50%	31	\$14,138	\$1,847,751
18	Apr-24	\$1,847,751	(\$208,467)	\$1,639,284	\$1,743,518	8.50%	30	\$12,147	\$1,651,431
19	May-24	\$1,651,431	(\$140,440)	\$1,510,992	\$1,581,212	8.50%	31	\$11,384	\$1,522,376
20	Jun-24	\$1,522,376	(\$77,531)	\$1,444,845	\$1,483,610	8.50%	30	\$10,337	\$1,455,181
21	Jul-24	\$1,455,181	(\$63,137)	\$1,392,044	\$1,423,613	8.50%	31	\$10,249	\$1,402,294
* 22	Aug-24	\$1,402,294	(\$63,265)	\$1,339,028	\$1,370,661	8.50%	31	\$9,868	\$1,348,896
* 23	Sep-24	\$1,348,896	(\$77,292)	\$1,271,604	\$1,310,250	8.50%	30	\$9,129	\$1,280,733
* 24	Oct-24	\$1,280,733	(\$144,192)	\$1,136,541	\$1,208,637	8.50%	31	\$8,702	\$1,145,243
* 25	Nov-24	\$1,145,243	(\$213,227)	\$932,016	\$1,038,629	8.50%	30	\$7,236	\$939,252
* 26	Dec-24	\$939,252	(\$293,411)	\$645,841	\$792,547	8.50%	31	\$5,706	\$651,547
* 27	Jan-25	\$651,547	(\$344,703)	\$306,844	\$479,195	8.50%	31	\$3,459	\$310,303
* 28	Feb-25	\$310,303							
* 29	Total Feb 2024 - Jan 2025		(\$2,194,904)					\$117,396	

*Reference:*

- (b) From General Ledger
- (c) Actuals: Company financials; Forecast: PTAM Rate \* Forecasted Therms
- (d) Column (b) + Column (c)
- (e) [Column (b) + Column (d)] ÷ 2
- (f) Interest rate - Quarterly Prime Rate- [http://www.fedprimerate.com/wall\\_street\\_journal\\_prime\\_rate\\_history.htm](http://www.fedprimerate.com/wall_street_journal_prime_rate_history.htm)
- (g) Days per month
- (h) [Column (e) x ((Column (f) / 365) \* Column (g))] or [Column (e) x ((Column (f) / 366) \* Column (g))] for 2024
- (i) Column (d) + Column (h)
- \* Projected



**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**For Recovery Period February 1, 2025 - January 31, 2026**  
**Local Delivery Adjustment Charge (LDAC) - Recovery of Rate Case Expense and Recoupment Summary**

Line No.	Description (a)	Total (b)
1	Projected (Over)/Under Recovery Balance February 1, 2025	\$ (168,700)
2	Additional Rate Case Expenses Approved to be Recovered	<u>\$ -</u>
3	Total Rate Case Expenses to be Recovered	\$ (168,700)
4	Forecasted February 2025 - January 2026 Distributed therm Sales	178,316,911
5	LDAC - RCE Factor (\$/Therm)	(\$0.0009)

*Reference:*

*Line No. 1 - Schedule 6 Page 2, Line 28, Column (b)*

*Line No. 2 - Per Settlement Agreement dated April 19, 2023 in Docket No. DG 20-105, Exhibit 64, Bates 007. Order No. 26,808. No further Rate Case Expenses have been approved to be recovered in the current rate case, Docket No. DG 23-067.*

*Line No. 3 - Line 1 plus Line 2*

*Line No. 4 - Company Forecast*

*Line No. 5 - Line 3 divided by Line 4*

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Recoupment/Rate Case Expense Reconciliation  
November 2022 through January 2025

Line No.	Month	Beginning Balance	Collections	(Over)/Under Ending Balance	Balance Subject to Interest	Interest Rate	Days per Month	Interest	(Over)/Under Ending Balance After Interest
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Nov-22	\$885,471	(\$54,780)	\$830,691	\$858,081	6.25%	30	\$4,408	\$835,099
2	Dec-22	\$835,099	(\$76,466)	\$758,633	\$796,866	7.00%	31	\$4,738	\$763,370
3	Jan-23	\$763,370	(\$135,333)	\$628,037	\$695,704	7.50%	31	\$4,432	\$632,469
4	Feb-23	\$632,469	(\$101,402)	\$531,066	\$581,767	7.75%	28	\$3,459	\$534,525
5	Mar-23	\$534,525	(\$107,914)	\$426,611	\$480,568	7.75%	31	\$3,163	\$429,774
6	Apr-23	\$429,774	(\$79,215)	\$350,559	\$390,166	8.00%	30	\$2,565	\$353,124
7	May-23	\$353,124	(\$46,921)	\$306,203	\$329,664	8.00%	31	\$2,240	\$308,443
8	Jun-23	\$308,443	(\$40,265)	\$268,179	\$288,311	0.00%	30	\$0	\$268,179
9	Jul-23	\$268,179	(\$57,582)	\$210,596	\$239,387	0.00%	31	\$0	\$210,596
10	Aug-23	\$210,596	(\$54,277)	\$156,320	\$183,458	0.00%	31	\$0	\$156,320
11	Sep-23	\$156,320	(\$57,635)	\$98,685	\$127,503	0.00%	30	\$0	\$98,685
12	Oct-23	\$98,685	(\$62,650)	\$36,035	\$67,360	0.00%	31	\$0	\$36,035
13	Nov-23	\$36,035	(\$118,417)	(\$82,383)	(\$23,174)	0.00%	30	\$0	(\$82,383)
14	Dec-23	(\$82,383)	(\$215,750)	(\$298,133)	(\$190,258)	0.00%	31	\$0	(\$298,133)
15	Jan-24	(\$298,133)	(\$239,846)	(\$537,979)	(\$418,056)	0.00%	31	\$0	(\$537,979)
16	Feb-24	(\$537,979)	(\$192,176)	(\$730,155)	(\$634,067)	0.00%	29	\$0	(\$730,155)
17	Mar-24	(\$730,155)	\$65,689	(\$664,466)	(\$697,311)	0.00%	31	\$0	(\$664,466)
18	Apr-24	(\$664,466)	\$62,727	(\$601,739)	(\$633,103)	0.00%	30	\$0	(\$601,739)
19	May-24	(\$601,739)	\$43,205	(\$558,534)	(\$580,136)	0.00%	31	\$0	(\$558,534)
20	Jun-24	(\$558,534)	\$22,894	(\$535,640)	(\$547,087)	0.00%	30	\$0	(\$535,640)
21	Jul-24	(\$535,640)	\$9,882	(\$525,757)	(\$530,698)	0.00%	31	\$0	(\$525,757)
* 22	Aug-24	(\$525,757)	\$19,883	(\$505,874)	(\$515,816)	0.00%	31	\$0	(\$505,874)
* 23	Sep-24	(\$505,874)	\$24,292	(\$481,582)	(\$493,728)	0.00%	30	\$0	(\$481,582)
* 24	Oct-24	(\$481,582)	\$45,317	(\$436,265)	(\$458,923)	0.00%	31	\$0	(\$436,265)
* 25	Nov-24	(\$436,265)	\$67,014	(\$369,250)	(\$402,758)	0.00%	30	\$0	(\$369,250)
* 26	Dec-24	(\$369,250)	\$92,215	(\$277,036)	(\$323,143)	0.00%	31	\$0	(\$277,036)
* 27	Jan-25	(\$277,036)	\$108,335	(\$168,700)	(\$222,868)	0.00%	31	\$0	(\$168,700)
* 28	Feb-25	(\$168,700)							
29	Total Feb 2024 - Jan 2025		\$369,279					\$0	

Reference:

(b) November 1, 2022 - Per Settlement Agreement dated April 19, 2023 in Docket No. DG 20-105, Exhibit 64, Bates 007.

(c) Company records (Rate Case Recoveries)

(d) Column (b) + Column (c)

(e) [Column (b) + Column (d)] ÷ 2

(f) Per Settlement Agreement dated April 19, 2023 in Docket No. DG 20-105, the Company eliminated carrying charges on a going forward basis effective Jun 1, 20

(g) Days per month

(h) [Column (e) x ((Column (f) / 365) \* Column (g))]

(i) Column (d) + Column (h)

\* Projected

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty**  
**For Recovery Period February 1, 2025 - January 31, 2026**  
**Residential Gas Assistance Program**

	<b>Customer Charge</b>	<b>Block</b>	<b>Total</b>
<b>1 Winter Period Distribution (as of January 1, 2024)</b>			
2 R-3 Base Rates	\$ 16.76	\$ 0.6716	
3 R-4 Base Rates	\$ 9.22	\$ 0.3694	
4 Program Distribution Subsidy	\$ 7.5420	\$ 0.3022	
5 Normal Winter Therms			618
6 Estimated Winter 2024/2025 Distribution Subsidy	<u>\$ 45.25</u>	<u>\$ 186.74</u>	<u>\$ 231.99</u>
7 Number of Estimated 2024/2025 Participants	6,032	65	6,097
<b>8 Winter Period COG (as of January 1, 2024)</b>			
	<b>ENNG</b>	<b>Keene</b>	<b>Total</b>
9 R-3 COG Rates	\$ 0.6460	\$ 1.3418	
10 R-4 COG Rates	\$ 0.3553	\$ 0.7380	
11 Program COG Subsidy	\$ 0.2907	\$ 0.6038	
12 Estimated Winter 2024/2025 COG Subsidy	<u>\$ 179.62</u>	<u>\$ 373.08</u>	<u>\$ 552.70</u>
13 Winter Distribution Subsidy times Number of Participants			\$ 1,414,437
14 Winter COG Subsidy times Number of Participants			\$ 1,107,713
15 Projected (Over)/Under Recovery Balance February 1, 2025			\$ (1,662,161)
16 Estimated Annual Administrative Costs			-
17 Total Program Costs			<u>\$ 859,989</u>
18 Forecasted February 2025 - January 2026 Distributed therm Sales			<u>178,316,911</u>
<b>19 Total Gas Assistance Program Charge</b>			<b>\$ 0.0048</b>

*Reference:*

- Line 3 - Line 2 \* 55% to determine discounted rate*
- Line 4 - Line 2 minus Line 3*
- Line 5 - Company Forecast*
- Line 6 - Line 4 \* 6 (Months of Winter Period)*
- Line 7 - Estimated number of participants for 2024/2025 is based on the actual number participants as of April 2022.*
- Line 10 - Line 9 \* 55% to determine discounted rate*
- Line 11 - Line 9 - Line 10*
- Line 12 - Line 5 \* Line 11*
- Line 13 - Line 6 \* Line 8*
- Line 14 - Line 8 \* Line 13*
- Line 15 - Schedule 7, page 2, Line 28, Column (b)*
- Line 16 - No costs anticipated*
- Line 17 - Line 13 + Line 14 + Line 15 + Line 16*
- Line 18 - Company forecast*
- Line 19 - Line 17 / Line 18*

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Residential Gas Assistance Program Reconciliation  
November 2022 through January 2025**

Line No.	Month	Beginning	Actual Costs	Collected	(Over)/Under	Balance	Interest Rate	Days per	Interest	(Over)/Under
		Balance		Revenue	Ending Balance	Subject to Interest		Month		Ending Balance After Interest
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Nov-22	\$520,920	\$84,145	(\$137,948)	\$467,117	\$494,018	6.25%	30	\$2,538	\$469,654
2	Dec-22	\$469,654	\$675,647	(\$285,392)	\$859,909	\$664,782	7.00%	31	\$3,952	\$863,861
3	Jan-23	\$863,861	\$598,216	(\$600,968)	\$861,109	\$862,485	7.50%	31	\$5,494	\$866,603
4	Feb-23	\$866,603	\$357,611	(\$466,422)	\$757,792	\$812,197	7.75%	28	\$4,829	\$762,621
5	Mar-23	\$762,621	\$371,022	(\$496,044)	\$637,599	\$700,110	7.75%	31	\$4,608	\$642,207
6	Apr-23	\$642,207	\$250,067	(\$364,828)	\$527,447	\$584,827	8.00%	30	\$3,845	\$531,292
7	May-23	\$531,292	\$148,059	(\$211,270)	\$468,081	\$499,687	8.00%	31	\$3,395	\$471,476
8	Jun-23	\$471,476	\$34,397	(\$156,537)	\$349,336	\$410,406	8.25%	30	\$2,783	\$352,119
9	Jul-23	\$352,119	\$431	(\$105,037)	\$247,513	\$299,816	8.25%	31	\$2,101	\$249,614
10	Aug-23	\$249,614	\$1,859	(\$106,073)	\$145,400	\$197,507	8.50%	31	\$1,426	\$146,826
11	Sep-23	\$146,826	\$519	(\$106,253)	\$41,092	\$93,959	8.50%	30	\$656	\$41,748
12	Oct-23	\$41,748	(\$32)	(\$117,109)	(\$75,393)	(\$16,822)	8.50%	31	(\$121)	(\$75,515)
13	Nov-23	(\$75,515)	\$40,892	(\$221,367)	(\$255,990)	(\$165,752)	8.50%	30	(\$1,158)	(\$257,148)
14	Dec-23	(\$257,148)	\$201,741	(\$391,807)	(\$447,214)	(\$352,181)	8.50%	31	(\$2,542)	(\$449,756)
15	Jan-24	(\$449,756)	\$227,364	(\$443,520)	(\$665,912)	(\$557,834)	8.50%	31	(\$4,016)	(\$669,929)
16	Feb-24	(\$669,929)	\$321,634	(\$479,757)	(\$828,052)	(\$748,990)	8.50%	29	(\$5,044)	(\$833,096)
17	Mar-24	(\$833,096)	\$299,846	(\$324,147)	(\$857,397)	(\$845,247)	8.50%	31	(\$6,085)	(\$863,482)
18	Apr-24	(\$863,482)	\$372,951	(\$258,110)	(\$748,641)	(\$806,062)	8.50%	30	(\$5,616)	(\$754,257)
19	May-24	(\$754,257)	\$258,859	(\$173,503)	(\$668,900)	(\$711,578)	8.50%	31	(\$5,123)	(\$674,023)
20	Jun-24	(\$674,023)	\$95,954	(\$96,222)	(\$674,291)	(\$674,157)	8.50%	30	(\$4,697)	(\$678,988)
21	Jul-24	(\$678,988)	\$63,968	(\$81,260)	(\$696,280)	(\$687,634)	8.50%	31	(\$4,951)	(\$701,231)
* 22	Aug-24	(\$701,231)	\$1,859	(\$106,073)	(\$805,445)	(\$753,338)	8.50%	31	(\$5,424)	(\$810,868)
* 23	Sep-24	(\$810,868)	\$519	(\$106,253)	(\$916,602)	(\$863,735)	8.50%	30	(\$6,018)	(\$922,620)
* 24	Oct-24	(\$922,620)	(\$32)	(\$117,109)	(\$1,039,762)	(\$981,191)	8.50%	31	(\$7,064)	(\$1,046,826)
* 25	Nov-24	(\$1,046,826)	\$40,892	(\$221,367)	(\$1,227,301)	(\$1,137,063)	8.50%	30	(\$7,922)	(\$1,235,223)
* 26	Dec-24	(\$1,235,223)	\$201,741	(\$391,807)	(\$1,425,289)	(\$1,330,256)	8.50%	31	(\$9,577)	(\$1,434,866)
* 27	Jan-25	(\$1,434,866)	\$227,364	(\$443,520)	(\$1,651,022)	(\$1,542,944)	8.50%	31	(\$11,139)	(\$1,662,161)
* 28	Feb-25	(\$1,662,161)								
29	Total Feb 2024 - Jan 2025		\$1,885,556	(\$2,799,128)					(\$78,660)	

**Reference:**

- (b) November 1, 2022 from previous filing
- (c) Company records (GAP Costs)
- (d) Company records (GAP Collections)
- (e) Column (b) + Column (c) + Column (d)
- (f) [Column (b) + Column (e)] ÷ 2
- (g) Interest rate - Monthly Prime Rate- [http://www.fedprimerate.com/wall\\_street\\_journal\\_prime\\_rate\\_history.htm](http://www.fedprimerate.com/wall_street_journal_prime_rate_history.htm)
- (h) Days per month
- (i) [Column (e) x ((Column (f) / 365) \* Column (g))] or [Column (e) x ((Column (f) / 366) \* Column (g))] for 2024
- (j) Column (e) + Column (i)
- \* Projected



Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty  
Quarterly Report  
Gas Assistance Program (GAP)  
2023 2024 Program Year Discounted 45%

													Summary			
	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Actual/ Projected Total To Date (1)	Original Projection (2)	Variance	
<b>Customer Count</b>																
Actual / Projected No. of Customers	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Average			
LIHEAP	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,315	4,482	167
Non-LIHEAP	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,615	3	
Total	(a) 5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	6,097	170	
<b>GAP Recoveries</b>																
Actual / Projected																
Therm Sales	10,885,941	19,320,923	21,854,401	25,330,851	21,839,678	17,522,745	11,817,737	6,521,880	5,158,533	5,267,468	5,239,018	5,772,038	Total 156,531,214	184,926,232	28,395,018	
GAP Rate Per Therm	\$0.0203	\$0.0203	\$0.0203	\$0.0147	\$0.0147	\$0.0147	\$0.0147	\$0.0147	\$0.0147	\$0.0147	\$0.0147	\$0.0147	\$0.0161	\$0.0161		
Total	\$220,985	\$392,215	\$443,644	\$372,809	\$321,428	\$257,893	\$173,929	\$95,986	\$75,921	\$77,524	\$77,106	\$84,951	\$2,594,390	\$3,130,933	\$536,543	
Adjustment	\$383	-\$408	-\$124	\$106,948	\$2,720	\$217	-\$426	\$236	\$29,116	\$28,549	\$29,147	\$32,159	\$228,516	\$0		
Total Adjusted Recoveries (3)	\$221,367	\$391,807	\$443,520	\$479,757	\$324,147	\$258,110	\$173,503	\$96,222	\$105,037	\$106,073	\$106,253	\$117,109	\$2,822,906	\$3,130,933	\$308,028	
<b>Program Costs</b>																
Actual & Projected Costs																
Prior Period Ending Balance	(c) (75,533)												Total (75,533)	(75,533)	(0)	
IT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0	
Admin.	(b) 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other (incl. Reporting Costs)	(1,158)	(2,542.59)	(4,016)	(5,045)	(6,085)	(5,631)	(5,123)	(4,697)	2,104	1,426	656	(121)	(30,233)	0	30,233	
Fixed Discount	6,322	25,598.97	27,171	32,653	37,998	44,485	42,778	36,350	50	226	83	(5)	253,709	275,901	22,192	
Variable Discount	16,006	84,292.25	101,161	144,093	148,195	152,039	99,925	27,478	310	1,406	375	(24)	775,256	1,179,255	403,999	
COG Discount	18,564	91,849.96	99,032	144,888	113,653	176,427	116,157	32,127	72	227	61	(4)	793,054	1,147,329	354,275	
Total Monthly Costs (3)	(d) \$39,734	\$199,199	\$223,348	\$316,589	\$293,761	\$367,321	\$253,736	\$91,257	\$2,535	\$3,285	\$1,175	(\$154)	\$1,791,786	\$2,602,485	\$810,699	
<b>Avg Monthly Residential Customer Bill</b>	\$ 147.14	\$ 196.12	\$ 213.62	\$ 217.23	\$ 159.42	\$ 97.83	\$ 119.78	\$ 71.77	\$ 47.02	\$ 38.23	\$ 36.17	\$ 57.77	\$ 1,402.10	\$ 1,235.26	(\$166.84)	
<b>Avg Monthly Residential Low Income Customer Bill</b>	\$ 81.90	\$ 108.62	\$ 119.85	\$ 125.29	\$ 94.89	\$ 58.41	\$ 119.22	\$ 68.72	\$ 45.06	\$ 37.06	\$ 36.34	\$ 60.01	\$ 955.38	\$ 772.22	(\$183.16)	
<b>Avg Monthly GAP Customer Discount</b>	\$ 65.24	\$ 87.49	\$ 93.78	\$ 91.94	\$ 64.54	\$ 39.41	\$ 0.55	\$ 3.05	\$ 1.97	\$ 1.16	\$ (0.17)	\$ (2.24)	\$ 446.73	\$ 463.04	\$ 16.32	
<b>Avg Monthly GAP Customer Discount as a % to Avg Monthly Residential Customer Bill</b>	44.34%	44.61%	43.90%	42.32%	40.48%	40.29%	0.46%	4.25%	4.18%	3.04%	-0.48%	-3.87%	31.86%	37.49%		
<b>Gross Monthly Revenues</b>	\$13,998,277	\$22,875,791	\$27,059,969	\$30,292,768	\$25,408,431	\$18,931,297	\$11,507,541	\$6,150,147	\$7,555,139	\$6,168,002	\$6,505,766	\$7,231,610	\$183,684,740	206,937,045	23,252,305	
<b>Total Costs as a percent of Gross Monthly Revenues</b>	0.28%	0.87%	0.83%	1.05%	1.16%	1.94%	2.20%	1.48%	0.03%	0.05%	0.02%	0.00%	0.98%	1.26%		

Reference

- (1) This column represents actual data for the months n which such data is available plus projected data for the remaining months in the 12-month program year.
  - (2) GAP Projection on Bates 174 Filing DG 22-045 Local Distribution Adjustment Charge. Since 2023-2024 Local Distribution Adjustment Charge has not been approved.
  - (3) Ties to the Company's GAP deferral accounts 8840-2-0000-10-1169-1756 & 8843-2-0000-10-1169-1756. Updated Accounts are 10168-171100-11175004 & 10169-171100-11175004
- (a) The actual number of customers provided for this report are the number of registered customers that were billed during the month. Last actual Customer Count used from April 2022.
- (b) The Prior Year 2022-23 under/over ending balance.
- (c) Actual administrative costs consists of bill inserts and advertising.
- (d) The total discount is calculated from the actual Residential Low Income R-4 & R-7 bills for the month plus interest.
- \* Taken directly from the most recent Quarterly Gas Assistance Program Report, CFID # 2333, Docket No. DG 20-013







