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		Energy Efficiency Charge ¹ - Conservation Charge	Relief Holder and pond at Gas Street, Concord, NH	Manufactured Gas Plants	Environmental Surcharge	Revenue Decoupling Adjustment Factor	Property Tax Adjustment Mechanism	Rate Case Expense Factor	Gas Assistance Program	Total
No.	Rate Schedule	(EEC)			(ES)	(RDAF)	(PTAM)	(RCEF)	(GAP)	(LDAC) ²
	(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)
	Residential Customers									
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
	Commercial/Industrial Sales Customers									
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 10	G-51 Low Annual/Low Winter Use G-55 Low Annual/Low Winter Use (MEP)	\$0.0466 \$0.0466	\$0.0006 \$0.0006	\$0.0025 \$0.0025	\$0.0031 \$0.0031	\$0.0160 \$0.0160	\$0.0085 \$0.0085	(\$0.0009) (\$0.0009)	\$0.0048 \$0.0048	\$0.0781 \$0.0781
10	G-55 Low Annual/Low Winter Use (MEP)	\$0.0466	\$0.0006	\$0.0025	\$0.0031	\$0.0100	\$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 20	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
	Commercial/Industrial Transportation Customers							(********		
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 23	G-44 Low Annual/High Winter Use (MEP) G-51 Low Annual/Low Winter Use	\$0.0466 \$0.0466	\$0.0006 \$0.0006	\$0.0025 \$0.0025	\$0.0031 \$0.0031	\$0.0160 \$0.0160	\$0.0085 \$0.0085	(\$0.0009) (\$0.0009)	\$0.0048 \$0.0048	\$0.0781 \$0.0781
23	G-51 Low Annual/Low Winter Use 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
24	G-55 LOW ATTITUDE/LOW WITHER USE (WIEF)	φ0.0400	φυ.υυυσ	\$0.0025	φυ.003 1	\$0.0160	φυ.υυου	(\$0.0009)	\$0.0048	φυ.υ/61
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:
1- The Energy Efficiency Charges for both Residential and Commercial/Industrial customers will be amended on January 1, 2025 and January 1, 2026 persuant to HB 549.
2- 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

Line <u>No.</u>	<u>Description</u> (A)	Residential (B)	Commercial & Industrial (C)	Reference (D)
	EEC Rates			
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

Manufactured Gas Plants

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

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					
	Ap							Approved			
Line		Beginning	Amounts in		(Over)/Under		Beginning	Amounts in		(Over)/Under	
No.	Month	Balance	Proceedings	Collections	Ending Balance	Month	Balance	Proceedings	Collections	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)		ψοιο	(Ψ1 0,023)	Feb-25	(\$6,281)		(ψ10,505)	(ψυ,Ζυ ι	

Total Feb 2024 - Jan 2025

Reference:

29 Total Feb 2024 - Jan 2025

- (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

(\$138,660)

- (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

(\$110,807)

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)¹ 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:

<u>Concord MGP</u>: 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

¹ 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.

CONCORD FORMER MGP

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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 NHDESapproved 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. 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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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.

CONCORD FORMER MGP

LINE NO.

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.

<u>Concord Pond</u>: 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

CONCORD FORMER MGP

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

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(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 uonthe 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.

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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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 rightof-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 the 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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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.

KEENE FORMER MGP

- 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.
- SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH 4. 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 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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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. 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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- 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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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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- 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)¹, 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 Winnipesaukee River. Please contact PSNH and refer to PSNH filings with NHDES for complete information on the nature and extent of site contamination at

¹ 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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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 In September 2007, NHDES responded to the recommended alternative. 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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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 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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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.

 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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> 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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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.

MANCHESTER FORMER MGP

- 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)¹ received a "Notification of Site Listing and Request for Site Investigation" for the former Manchester MGP from NHDES, which designated the site DES #200003011.
- 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.

¹ 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 MGPimpacted 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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- 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)¹, 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

¹ 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 "Inactive 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

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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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- 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

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

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 NLHPC 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.

NASHUA FORMER MGP

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 REDACTED Schedule 3.2 MGP Sites Page 1 of 8

1101 1102 1105 1106 1107 1108 1109

									INSURANCE		
LINE NO.	SITE	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	100 % RECOVERABLE EXPENSES	& THIRD PARTY EXPENSES	INSURANCE & THIRD PARTY RECOVERIES	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			
8	Total Pool Activity (excl. Reflief Holder)		0.00	572,181.82	0.00	0.00	292,060.31	864,242.13	0.00	(129,585.18)	734,656.95
9	Concord MGP (Relief Holder)	DEF077	0.00	4,123.61	0.00	0.00	0.00	4,123.61			
10	Total Pool Activity		0.00	576,305.43	0.00	0.00	292,060.31	868,365.74	0.00	(129,585.18)	738,780.56

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 REDACTED Schedule 3.2 MGP Sites Page 2 of 8

INASI	10A - REMEDIATION PROJECT DEF034		1101	1102	1105	1106	1107		1108	1109	rage 2 01 c
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
1	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14534		4,816.35		711.10		4,816.35			4,816.35
2	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14559		5,745.00				5,745.00			5,745.00
3	NH DEPT OF ENVIRONMENTAL SERVICES	2023-Q1		Shire			143 90	143.90			143.90
5	INNOVATIVE ENG NEERING SOLUTIONS, INC.	14589		3,965.02				3,965.02			3,965.02
6	INNOVATIVE ENGINEERING SOLUTIONS, INC.	14615		1,105.00				1,105.00			1,105.00
7	INNOVATIVE ENGINEERING 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 ENGINEERING SOLUTIONS, INC.	14709		2,017.80				2,017.80			2,017.80
14	INNOVATIVE ENGINEERING 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

			1101	1102	1105	1106	1107		1108	1109	
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	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
	Total Pool Activity		0.00	91,694.73	0.00	0.00	221,375.65	313,070.38	0.00	0.00	313,070.38

REDACTED Schedule 3.2 MGP Sites Page 4 of 8

											Page 4 of
			1101	1102	1105	1106	1107		1108	1109	
INE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSES	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
No. of the last of	R QEALLC	17829		\$10,778 25				10,778 25			10,778.2
The state of the s	ISULTANTS, INC.	3134526		\$7,922.48				7,922.48			7,922.48
-	CONCORD	24000237					\$1,020.00	1,020 00			1,020.00
	FOF ENVIRONMENTAL SERVICES	2023-Q1					\$165.21	165 21			165.21
	ARBORS ENV. SERVICES	1004743158					\$2,102.55	2,102 55			2,102.55
(E) (F) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	ISULTANTS, INC.	3135959		\$1,385 97				1,385 97			1,385.97
	RQEALLC	18975		\$6,263 25				6,263 25			6,263.25
8 ANCHOR	R QEALLC	19652		\$3,367 00				3,367 00			3,367.00
10 GEI CON	ISULTANTS, INC.	3139768		\$1,823.49				1,823.49			1,823.49
11 ANCHOR	R QEA LLC	20311		\$14,258.75				14,258.75			14,258.75
12 GEI CON	ISULTANTS, INC.	3142108		\$930 20				930 20			930.20
13 GEI CON	SULTANTS, INC.	3144183		\$2,041.70	i .			2,041.70			2,041.70
15 ANCHOR	ROEALLC	21008		\$42,365 29				42,365 29			42,365.29
	OF ENVIRONMENTAL SERVICES	CON PD SQG CERT					\$270.00	270 00			270.00
17 CLEAN H		1004879430		\$3,009 83			Actor and the	3,009 83			3,009.83
The second secon	ISULTANTS, INC.	3145124		\$2,872 93				2,872 93			2,872.93
19 ANCHOR	ROFALLC	22222		\$46,112.49				46,112.49			46,112.49
Charles and the Control	OF ENVIRONMENTAL SERVICES	Q3-2023 NV					\$605.79	605.79			605.79
	ISULTANTS, INC.	3147439		\$810.40			(5,000,500,500	810.40			810.40
22 ANCHOR		22979		\$14,977 00				14,977 00			14,977.00
	No. of the Control of	23629		13,890 00				13,890 00			13,890.00
24 ANCHOR	OFALIC										
The same of the sa								1 640 63			1 640 63
25 GEI CON	ISULTANTS, INC.	3150692		1,649 63				1,649 63			1,649.63
25 GEI CON 28 ANCHOR	ISULTANTS, INC. R QEA LLC	3150692 24395					60.58	11,082 00			11,082.00
25 GEI CON 28 ANCHOR 26 NH DEPT	ISULTANTS, INC. R QEA LLC FOF ENVIRONMENTAL SERVICES	3150692 24395 2023 Q4 Invoice		1,649 63 11,082 00			60.58	11,082 00 60 58			11,082.00 60.58
25 GEI CON 28 ANCHOR 26 NH DEPT 27 GEI CON	ISULTANTS, INC. R QEA LLC FOF ENVIRONMENTAL SERVICES ISULTANTS, INC.	3150692 24395 2023 Q4 Invoice 3152886		1,649 63 11,082 00 1,813.41			60.58	11,082 00 60 58 1,813.41			11,082.00 60.58 1,813.41
28 ANCHOR 26 NH DEPT 27 GEI CON	ISULTANTS, INC. R QEA LLC FOF ENVIRONMENTAL SERVICES ISULTANTS, INC. R QEA LLC	3150692 24395 2023 Q4 Invoice		1,649 63 11,082 00			60.58	11,082 00 60 58			11,082.00 60.58

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty For Recovery Period February 1, 2025 - January 31, 2026 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS MANCHESTER - REMEDIATION PROJECT DEF057 REDACTED Schedule 3.2 MGP Sites Page 5 of 8

WAN	CHESTER - REMEDIATION PROJECT DEFUST		1101	1102	1105	1106	1107		1108	1109	Page 5 of
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	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			39,134.8
7	CLEAN HARBORS	1004879419					3,887 60	3,887.60			3,887.6
8	ESMI OF NH	502135					17,206.45	17,206.45			17,206.4
9	GZA GEOENV RONMENTAL NC	872626		18,517 06			0.00	18,517.06			18,517.0
11	GZA GEOENV RONMENTAL NC	875818		26,950 22				26,950.22			26,950.2
12	GZA GEOENV RONMENTAL NC	877598		5,642 57				5,642.57			5,642.5
13	NH DEPARTMENT OF ENV RONMENTAL SERVICES	NHDES Q4 2023 Inv.					63.44	63.44			63.4
14	GZA GEOENV RONMENTAL NC	878984		12,805.78				12,805.78			12,805.7
15	GZA GEOENV RONMENTAL NC	881866		5,532.95				5,532.95			5,532.9
20											
	Environmental Staff Time						540 00	540.00			540.0

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

Schedule 3.2 MGP Sites Page 6 of 8

			1101	1102	1105	1106	1107		1108	1109	
LINE NO.	VENDOR	REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUBTOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSE	INSURANCE & THIRD PARTY RECOVERIES	TOTAL SUBMITTED
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
	Total Pool Activity		=	-	-	-	4,744.88	4,744.88	-	-	4,744.88

LINE			1101 LEGAL	1102 CONSULTING	1105 REMEDIATION	1106 SETTLEMENT	1107 OTHER	SUBTOTAL	1108 INSURANCE & THIRD PARTY	1109 INSURANCE & THIRD PARTY	
NO.	VENDOR	REF NO.	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSE	RECOVERIES	TOTAL SUBMITTED
1 JOE GAUC	CI LANDSCAP NG LLC	CI-3667				7,1	\$558.00	558 00	1		558 0
	CI LANDSCAP NG LLC	CI-3865					\$492.00	492 00			492 0
3 CITY OF C		175443					\$10.48	10.48			10.4
4 CITY OF C		24000237					\$1,020.00	1,020 00			1,020 0
5 CITY OF C		187963					\$10.49	10.49			10.49
	CI LANDSCAP NG LLC	CI-4068					\$574.00	574 00			574 00
/ JOE GAUC	CI LANDSCAP NG LLC	CI-4274					\$771.00	771 00			771 00
9 CITY OF C	CONCORD	200252					\$11.23	11 23	<u></u>		11 2
10 CITY OF C	CONCORD	213036					\$11.55	11 55			11 5
	CI LANDSCAP NG LLC	CI-4467					\$492.00	492 00			492 0
12 GZA GEOE	ENV RONMENTAL NC	866607		\$4,123 61				4,123 61			4,123 6
	ENV RONMENTAL NC	866633		\$8,931 82				8,931 82			8,931 8
	OF ENVIRONMENTAL SERVICES	2023 Q2 Invoice					\$1,101.34	1,101 34			1,101 3
15 CITY OF C		225554					\$11.88	11 88			11 8
	CI LANDSCAP NG LLC	CI-4666					\$492.00	492 00			492 00
17 CITY OF C		238091					\$12.04	12 04			12 04
	CI LANDSCAP NG LLC	CI-4818		040 007 07			\$984.00	984 00			984 00
19 GZA GEUE	ENV RONMENTAL NC	869572		\$12,307 87				12 307 87			12 307 8
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 C		250633					\$12.01	12 01			12 0
24 CITY OF C		263145					\$12.16	12.16			12.16
	ENV RONMENTAL NC	872627		\$8,685.75				8,685.75			8,685.75
	OF ENVIRONMENTAL SERVICES	Q3-2023 Invoice					\$302.90	302 90			302 90
27 CITY OF C		275674		60 470 70			\$11.54	11 54			11 54
	ENV RONMENTAL NC	875660 875662		\$2,170.73 \$1,597.00				2,170.73			2,170.73
29 GZA GEUE	ENV RONMENTAL NC	8/3002		\$1,597.00				1,597 00			1,597 00
31 CITY OF C	CONCORD	288209					10.91	10 91			10.9
32 GZA GEOE	ENV RONMENTAL NC	877599		2,478 50				2,478 50			2,478 50
34 CITY OF C		300745					4.40	4.40			4.40
	OF ENVIRONMENTAL SERVICES	NHDES Q4 2023 Inv.					121.16	121.16			121.16
	ENV RONMENTAL NC	878985		3,881 50			150525	3,881 50			3,881 50
36 CITY OF C	CONCORD	313289					11.45	11.45			11.4
41											
42 Environmen	ntal Staff Time							Ē			2
	The state of the s										

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 Page 8 of 8

			1101	1102	1105	1106	1107		1108	1109	
LINI		REF NO.	LEGAL EXPENSES	CONSULTING EXPENSES	REMEDIATION EXPENSES	SETTLEMENT EXPENSES	OTHER EXPENSES	SUB-TOTAL EXPENSES	INSURANCE & THIRD PARTY EXPENSES	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 ENV RONMENTAL SERVICES	66333					270 00	270.00			270.00
11	GEI CONSULTANTS, INC.	3152885		536.71				536.71			536.71
12											
13	Environmental Staff Time						-	-			-
	Total Pool Activity		-	44,606.99	-	-	3,998.03	48,605.02			48,605.02

Schedu e 3.3 Page 1 of 10

	nmental F age 90	temediation	MGPs	
Conce	ed Pond			
Others	- 907)	(9/07 - 9/08	0 0	08 - 909

		ariff page 99 Concord Pond																		
		(thru - 9/07) pool #1 - #8	(9/07 - 9/08) pool #9	19/06 - 9/001 pool #10	(9/09 - 9 10) pool #11	(9 10 - 9111) pool #12	6911 - 9/121 pool #13	(9/12-8/13) pool #1	(7/13-6/1) pool #15	(7/1 - 6 15) pool #16	(7)15 - 6/16) pool #17	(7/16 - 6 17) pool #18	/7/17 - 8/181 pool #19	(7/18 - 6 19) pool #20	(7/19 - 6/20) pool #21	(7/20 - 6/21) pool #22	(7/21 - 6/22) pool #23	(7/22 - 6/23) pool #2	DEF056 (7/23 - 8/2) post #25	subtotal
1 2		5,883,860	96,37	128,187	1 3 000	2 9,160	86, 12	78,387	0,31	89 626	3,20	102,198	138,701	87 282	187,358	362,700	381,08	56,231	210,15	8,363,217
3		5.883.860	96.37	128.187	1 3 000	2 9.160	86. 12	78.387	0.31	89 626	3.20	102,198	138.701	87 282	187.358	362,700	381.08	56.231	210.15	8.383.217
	Cash recoveries (Lo. 500081)	(2.075.70)		(12.608)	(8.08.)	(32, 17)	(5.173)	(19.318)	(7.990)	(11 302)	(8,81)	(1 ,0 7)	(11,3 5)	(1 998)	(1.59)	(9.667)	(78.552)	(8,772)	(28,981)	(2.398.225)
5	Cash recoveries (Lo. 50000)	(5.985)			1,000,0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	14,000	1.0,0.00	6-1		15141	1. 14 -1		4		1 -5	15.000		3000000	(5.985)
8	Recovery cos s (i.e. 50000 1 Transfer Credit from Gas Restructuring	623.78																		623.78
8		(1.897.905)		(12.608)	(8.08-)	(32. 17)	(5.173)	(19.318)	(7.990)	(11 302)	(8.81.)	(1.8.7)	(11.3 5)	(1 998)	(1.50)	(9.857)	178.5521	(8.772)	(28.981)	(2.220. 28)
9	A-8 To all net expenses a recover	3,985,9	96,37	115,570	138 936	218,7 3	81,238	59,069	32,32	78 235	3 ,500	88,1 8	127,356	72 283	172,78	313,0 3	302,532	7, 50	183,172	6,1 2,791
10																				
11		(5.889)																		(5.880) (538.1.3)
13		(780.871)																		(780.871)
1	Act November 2000 - October 2001	(6.0,539)																		68 0.5391
15		(625.11.)																		(625.11)
18		(607,87)																		(807,87)
17		(305.907)																		(305.907)
18		(85,078)																		(85,078)
19		(13,750)																		(13,750)
20		(1 .001)																		(1 .091)
22						(5.002)	(5,002)													(10.003)
23						(12.7.9)	(12.7.9)													(25, 97)
2	Act Nov 2009-Oct 2010 Base Rate Rev					(23)	112.1													(. 23)
25						(32.310)														(32.310)
26						(28, 8)														(28. 8)
27						(2.1.3)	(2.1.3)													/ 2861
28																				+1
29																				-1
30		(80.391)	(12.820)	(12.90)	(13.1 5)	(13.221)	(13.738)	(13.725)	(13.9 8)	(1.173)	(1 _ 05)	(1 .66)	(1 .858)	/1 9001	(15.312)	(15. 66)	(16.921)	(16, 77)	(16.762)	(316.731)
31		(23,511)	38.5 8	5,088	50.73	155, 09	60.721	116,708												(23,511)
1000		1,52,011,011				19.50			1,504.65	395538	0.0	N-9005-	335.634	551968	Alexan-	19885	1,2857.5	300000	21361	1967
33	C Surcharge Sub otal	(3,730,158)	(12,620)	(12,90)	(13,1 5)	(98,295)	(33,631)	(13,725)	(13,9 8)	(1 ,178)	(1 , 05)	(1 ,66)	(1 ,858)	(1 900)	(15,312)	(15, 68)	(16,921)	(16, 77)	(16,762)	(,001, 85)
3	D Net balance to be recovered (A-B C)	2 6,787	82,753	102,675	123 791	118, 8	7,608	5,3 5	18,376	8 082	20,185	73, 8	112, 98	57 28	157, 51	297,575	287,08	30,982	188, 11	2,051,326
36	E. Al ocation of Lit gated Recovery		(329.5 0)	(102.675)	(123 791)	(8.500)	9.	85.5	-	-			95.		5.7		-	-		(60 .575)
36	7-YEAR AMORTIZAT ON SCHEDULE																			Unemortized Arrit
37											2,88	2.88	2,88	288	2.68	2.88	5,767	(2.88)		Unimitations Arts
38											2,00	10, 98	10, 98	10, 98	10, 98	10, 96	15,7 7	5,2 9		- 1
30	(7/17 - 6/18)											72.7	18,071	16 071	16,071	18,071	21, 28	10.71	16.071	
0	(7/18 - 6/19)												00000	8.183	8.183	8.183	10.229	6.138	8.183	8.183
1	(7/19 - 6/20)														22, 93	22, 93	28 992	17.99	22 93	.986
2	(7/20 - 6/21)															2511	9.508	35. 26	2.511	127.532
3	(7/21 - 8/22)																1,009	1,009	1,009	16 ,037
	(7/22 - 6/23)																	. 26	, 26	22,130
5	(743-62)																		23,773	1 2,638
6	Required annual increase in rates:										2,88	13,381	29, 53	37 636	60,129	102,6 0	170,768	118,072	158, 67	
7	forecasted therm sales	1, 56,39 ,000	179,57 ,679	179,57 ,679	179 57 679	179,57 ,679	179,57 ,879	179,57 ,879	179,57 ,679	179,57 679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 679	179,57 ,879	185,717,888	188,338,581	185,717,888	187,508,168	
8	surcharge per therm										\$0,0000	\$0.0001	\$0.0002	\$0,0002	\$0 0003	\$0.0006	\$0,0000	\$0 0008	\$0.0008	

Liberty Utilities (EnergyNorth Natural Gas) Corp dib a Liberty Filed under the following protective orders:

For Recovery Period February 1 2025 amazry 31 2026 Order No. 22 853 dated February 18 1998 in Docket No. DR 97 130

Order No. 22 853 dated February 18 1998 in Docket No. DR 97 130

Order No. 23 853 dated February 18 1998 in Docket No. DR 97 130

REDAC ED Schedule 3.3 Page 2 of 10

Order No 23 316 dated October 11 1999 in Docket No DG 99 132

Liberty Utilit as (EnergyNorth Natural Gas) Corp d/b a Liberty

Findenmental Reposition, MCRs.

		Environmental R	emediation MG	Pe																
		ariff page 99 Laconia & Libert	900																	
		(Stru - 9/07) pool #1 - #0	(9 07 - 9/08) pool #7	ris/08 - 9/00) pool #8 Incl. Audit Corr	i o no 500005 (9/09 - 9/10) pool #9	(9/10 - 9/11) pool #10	/9/11 - 9/121 pool #11	/9/12 - 6/13) pool #12	(7/13 - 6/1) pool #13	(7/1 -8/15) pool #1	(7/15 - 6 16) pool #15	17 16 - 6/17) pool #16	(7/17 - 6/18) pool #17	(7 18 - 6/19) pool #18	(7/79 - 8/20) pool #18	(7 20 - 6/21) pool #19	(7 21 - 8/22) pool #20	(7/22 - 8/23) pool #21	DEF086 (7 23 - 8/2) pool #22	subto al
1	1 Remediation costs (Lo. 500081)																			
3	Remediation costs (i.e. 500005) A Sub otal - remed ation costs	9,670, 66 9,670, 66		607,876 607.876	262,678 262,678	210,532 210,532	269,281 269,281	8 2,988 8 2,988												2 878 76 2 878 76
	Cash recoveries (Lo. 500081)	9-		- 00																>
5	Cash recoveries (Lo. 50000) Recovery cos a (Lo. 50000)	118 5	21.729		j															33 372
7	Transfer Credit from Gas Restructuring B Sub ofal - net recoveries	116 3	-		-															39 372
- 3								1986												200 A 100 A
10	A-8 To all net expenses a recover Surcharge revenue: Art. June 1908 - October 1908	9,682,131	9,95	607,876	262,678	218,532	269,281	6 2,998												2 912,136
12	Act November 1998 - October 1999																			2000
13	Act November 1999 - October 2000 Act November 2000 - October 2001	(151 993																		(151 933)
15	Act November 2001 - October 2001 Act November 2001 - October 2002	(796 71																		(798 71
18	Act November 2002 - October 2003	(805, 3)																	(805, 3
17	Act November 2003 - October 200 Act November 200 - October 2005	(899 215 (852 28	1																	(652.26
19	Act November 2005- October 2006	(891,156																		(891, 159)
20	Act. November 2006- October 2007	/958.171																		(958.171)
21 22	Act November 2007- October 2008 Act November 2012- October 2013						(20,008)													(20 006)
23	Act November 2013- October 2013						(25, 97)	176, 911												(101 988)
2	Act Nov 2009-Oct 2010 Base Rate Ray					(296)														(298)
25	Act Nov 2010-Oct 2011 Base Rate Rev					(31,38)														(31 38
26 27	Act Nov 2011-Oct 2012 Base Rate Rev Act Nov 2012-Oct 2013 Base Rate Rev					(27.632)	(1 208)													(27 632) (1 208)
28	Act Nov 2013-Oct 201 Base Rate Ray						(28, 33)		(28, 33)											(85 298)
29	Act Nov 201 -Oct 2015 Base Rate Ray						(21.639)	(21.639)	(21.639)	(21.630)										188 55 1
30	AES collect ons Gas Street overco lection																			
32	Prior Period Pool underlowercollect on	2.395.365	2 2 38				(87.311)													
33	C Surcharge Sub ofei	(3,055 765	,2 2, 38	155	262,678	(63,313)	(197,003)	(126,583)	(50,071)	(21,630)		*	1.5		*	- 12	8		-	990 673
3	D Net balance to be recovered (A-B C)	6,626 366	,602,303	607,876	525,358	1 7,210	72,168	516, 2												25 902 809
36	E Al ocation of Lit cated Recovery		(.602.303)	(607.878)	(525.356)	(23 530)														16 060, 155
36	7-YEAR AMORTIZATION SCHEDULE										200 (3)	5000	727007	1 Vol. Years	2000	P3 100	209800		-	Unemortized Arr
37	(7/16 - 6/16) (7/16 - 6/17)										5 . 60	5 . 69	5 , 60	5 , 69	5 , 69	5 , 69	5 , 60	4 000		
38	(7/17 - 8/18)											1 ,333	1 333	863	1 ,333	1 ,333	1 ,333	1 ,333	663	
0	(7/18 - 6/19)												1(27)	2,200	2,200	2,200	2,200	2,200	2 200	2 200
1	(7/19 - 6/20)														3.989	3.989	3.989	3.980	3 989	7 979
2	(7/20 - 8/21) (7/21 - 8/22)															2.129	2.129 6.98	2.129	2.129 6.98	6 386 27 93
-	(7/22 - 6/23)																0,50	.27	27	21 368
5	(703-62)																	17.04	60	1 661
6	Required armuel increase in retex.										5 , 60	68,802	73 665	75,865	79,85	81,983	88,967	38,771	31 382	
7	forecasted therm sales	1, 56,39 990	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,879	179,57 ,679	179,57 ,679	179 57 ,879	179,57 ,879	179,57 679	179,57 ,679	179,57 ,879	185,717,888	188,338,581	185,717,888	187,508,168	
8	surcharge per therm									1										1

Liberty Utilides (Energy/Horth Natural Clas) Corp. dib a Liberty. Filed under the following protective orders:
For Recovery Period February 1 2025 anuary 31 2026 Order No. 22 850 dated February 18 1998 in Docket No. DR 97 100
Amountation of Class of dated October 11 1999 in Docket No. DD 99 132

surcharge per therm

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Liberty Uti it es (EnergyNorth Natural Gas) Corp d/b a Liberty Environmental Remediation MGPs ariff page 99 Manchester (8/12 - 6 13) (7 13 - 6/1) (7/1 - 6/15) (7/15 - 6/16) (7/16 - 6/17) (7/17 - 6/15) (7/16 - 6/17) (7/ 8.792.007 11,602,269 825,092 12, 27,361 82,113 71 011 5 ,333 70,725 182,093 312, 33 172,672 312,185 372.237 507.622 82.113 71 011 70.725 312 33 172,672 115,888 178 997 Cesh recoveries (i.o. 500081)
5 Cash recoveries (i.o. 50000)
6 Recover cos a (i.o. 50000)
7 Transfer Credit from Gas Restructuring
8 Sub ofal - net recoveries (765,602) (1.127, 36) (0.359) (23 8 8) (65.32) (270.732) (31,690) (1,057) (8 322) (3.610) (12 .681) (1 ,07) (157, 01) (39,395) (51,78) (7 ,890) (70.558) (3.292.053) 1.2 872 1.2 872 78.979 (1.127. 36) 1 0.3501 (23 .6 8) (85.32 1 (2.0 7.182) (73,5 3) (75,98) (138,576) (336,132) (563,732) (663,732) (73,5 3) (75,98) (138,578) (328,132) (563,732) (662,265) (0,012) (50.99) (23.337) 7.525.691 3.302.330 3,302 330 3 D Net balance to be recovered (A-B C) 10.751.628 6.582 539 312,185 328.678 137.589 327,966 (188,819) 61,210 75, 0 22 800 50.523 3 6,0 3 38.019 155,032 5.080 120,889 0.976 105.769 8. 25.603 35 E Al costion of Lit asted Recovery - (6 582 530) (312 185) (308.678) 40 9 m (7 207 7 25 7-YEAR AMORTIZATION SCHEDULE Unemortized Amt 7-YEAR AMO (7/16 - 6/16) (7/16 - 6/17) (7/17 - 6/18) (7/18 - 6/19) (7/19 - 6/20) (7/20 - 6/21) (7/21 - 6/22) (7/22 - 6/23) (7/23 - 6/2) 3,2 1 7,218 0, 35 5, 31 22.1 7 728 3,2 1 7,218 9, 35 5, 31 22.1 7 728 17,270 321 3,2 1 7,218 3,2 1 7,218 9, 35 3,2 1 7,218 9, 35 5, 31 22.1 7 7,218 9, 35 5, 31 22.1 7 726 17,270 5,85 9, 35 5, 31 22.1 7 726 17,270 5,85 15,110 5, 31 295 2,177 69,079 29,269 90,659 321 50,80 65,325 87, 72 88,198 105, 68 forecasted therm sales 1, 56,39,3000 170,57 67

\$0,0006

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	Liberty Uti it es (E Environmental Re ariff page 90 Nashue	mediation MGP	's	a Liberty															
	- FEMANUA					per 2/08 Audit												DEF064	
	(thru - 9/07) pool #1 - #7	19/07 - 9/081 pool #8	(906 - 900) pool #9	/9/09 - 9/10) pool #10	rg/10 - 9/111 pool #11	(9/11 - 9 12) pool #12	(9/12 - 6/13) pool #13	(7/13 - 6/1) pool #1	(7/1 - 6/15) pool #15	(7/15 - 6/16) pool #16	(7/16 - 6/17) pool #17	(7/17 - 6/18) pool #18	(7 18 - 6/19) pool #19	(7/19 - 6 20) pool #20	(7/20 - 6 21) pool #21	(7/21 - 6/22) peol #22	(7/22 - 8/23) pool #23	(7/23-8/2) pool #2	aub otal
Remediation costs (i.o. 500081) Remediation costs (i.o. 500005)	250,299 1,771,587	107,806	78 536	162,729	e5,118	399, 00	119,095	63,397	105,917	106,129	100,3 2	61, 78	128,071	99,533	96,88	30,127	688,763	62 878	3,086 281 1,771 567
A Sub ofal - remed ation costs	2.021.888	107.605	78 535	162,729	65.118	398. 00	119.095	63.397	105.917	108.129	100.3 2	61, 78	128.071	39.533	96.88	30.127	666,763	62 878	8378 8
Cash recoveries (Lo. 500081) Cash recoveries (Lo. 50000)	(22,732)	(10, 1)	(62 2 6)	(63,753)	(31,767)	(2,990)	(199,336)	(27, 7)	(0,699)	(3,69)	(15,029)	(5,955)	(8,103)	(28,082)	(35,8 8)	(98,800)	(377,905)	(21,1 7)	3-
Recovery cos a (i.e. 50000) Transfer Credit from Gas Restructuring	18.368																		18 388
B Sub ofal - net recoveries	1.3 1	(10. 1.)	(62 2 6)	(63.753)	(31.767)	(2.900)	(199.338)	(27. 7)	(0.699)	(3.69)	(15,029)	(5.955)	(6.103)	(28.082)	(35.8 8)	(98.800)	(377.995)	/21.1 71	(1.155 829)
A-B To all net expenses o recover Surcharge revenue: Act June 1998 - October 1998 Act November 1999 - October 1999 Act November 1999 - October 2000	2,017,521	97,191	16 289	98,975	33,351	308, 11	(80,2 1)	35,950	65,217	62, 35	85,31	15,523	81,989	11, 72	61,016	331,327	310,768	1732	3,882 219
Act November 2000 - October 2001 Act November 2001 - October 2002 Act November 2002 - October 2003 Act November 2003 - October 2003 Act November 2003 - October 2005 Act November 2005 - October 2005 Act November 2005 - October 2007 Act November 2005 - October 2007 Act November 2007 - October 2007 Act November 2007 - October 2007	(183,857) (2 3,150) (2 7,659) (2 1,05) (27 ,901) (281,815)																		(163 857) (2 3,150) (2 7 639) (2 1 05) (27 901) (281 815)
Act November 2012- October 2013 Act November 2013- October 201 Act Nov 2009-Oct 2010 Base Rate Rev Act Nov 2010-Oct 2011 Base Rate Rev Act Nov 2011-Oct 2012 Base Rate Rev						(0,012) (38.2 6)													(0 012) (36 2 6
Act Nov 2012-Oct 2013 Base Rate Rev Act Nov 2013-Oct 201 Base Rate Rev AC Nov 201 -Oct 2015 Base Rate Rev AES collect ons Gas Street overcol lection Prior Period Pool underlowncollect on	3.186.601	733. 79				(20.916)	5.616												(20 916)
	7.27						1.70												2055200
C Surcharge Sub otal	1,71 ,098	733, 79		20			(93,558)	55	\$17		30	5	8	5		50	25	E.)	(1,571 880)
D Net balance to be recovered (A-B C)	3,731,617	830,669	18 289	98,975	33,351	302,853	(80,2 1)	35,950	85,217	62, 35	85,31	15,523	81,969	11, 72	81,016	331,327	310,768	1 732	2,110 539
E. Al costion of Lit gated Recovery	-	(830,660)	(18 289)	(98.975)	(27.736)		-		2-5		-							- 0	(973 668)
7-YEAR AMORTIZAT ON SCHEDULE (7015 - 6419) (7016 - 6417) (7016 - 6419) (7016 - 6419) (7016 - 6429) (7016 - 6429) (7016 - 6422) (7016 - 6422) (7016 - 6422) (7016 - 6422)										8,019	8,919 12,168	8,919 12,188 2,218	8,919 12,188 2,218 11,710	8,919 12,188 2,218 11,710 1,839	8,919 12,168 2,218 11,710 1,639 8,717	8,919 12,188 2,218 11,710 1,639 8,717 7,332	12,188 2,218 11,710 1,639 8,717 7,332 ,395	2 218 11 710 1 639 8 717 7 332 395 5 982	11 710 3 278 28 150 189 330 221 977 35 770
Required annual increase in retex:										8,919	21,107	29,32	35,03	38,673	5,300	92,722	128,198	121 972	
forecasted therm sales	1, 56,39 ,990	179 57 ,879	179.57 679	179 57 . 879	179,57 ,679	179.57 .679	179,57 .679	179 57 .679	179,57 ,679	179.57 .679	179,57 ,679	179 57 .879	179,57 ,679	179.57 679	185,717,888	186,338,561	185 717 888	187 508 168	
	., 00,00 ,000	man years	1-20	The st April	trades been	form				The late		The sale of the sale of		Company Street	the sales		11,000		

Liberty Utilities (EnergyNorth Natural Clas) Corp drb a Liberty Filed under the following protective orders:
For Recovery Period February 1 2025 ansary 31 2026 Order No 22 853 dated February 18 1998 in Docket No DR 97 130
Amortization of Closts
Order No 23 354 dated Cotober 11 1999 in Docket No DD 99 132

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		Environment	al Remodiatio	orth Natural Gr	m) Corp d/b	Liberty								
		ariff page 9 Dover	9											=
		/902 - 9 031 pool #1	19/0 - 9/051 pool #2	(9/05 - 9/06) pool #3	1908 - 9/071 pool #	(9/07 - 9 06) pool #5	/9/08 - 9/09) pool #6	(9 09 - 9/10) pool #7	(9/10 - 9/11) pool #8	(9/11 - 9/12) pool #9	6912 - 6731 pool #10	7/13-6/1) pool #11	(7/1 - 8 15) pool #12	subtotel
1 2	Remediation costs (i.o. 500081) Remediation costs (i.o. 500005)	181,088	18,85	2,288										21,1 2 161 066
3	A Sub ofal - remed ation costs	181.068	18.85	2.288	- D-		100							202 208
5 6 7	Cash recoveries (i.e. 500081) Cash recoveries (i.e. 50000) Recovery cos a file. 50000) Transfer Credit Prom Gas Restructuring													Ē
8	B Sub otal - net recoveries	-	-	.64	194	94	15.00	0 344		. 40			F 98	
9 10	AS To all not expenses a recover	181,088	18,85	2,288	9.5	- 15	95							202 208
11 12 13 15 16 17 18 19 20 21 22 22 25 27	Act Juny 1998 - Cetcher 1998 Act November 1996 - Crobber 1999 Act November 1996 - Crobber 1999 Act November 1996 - Crobber 2000 Act November 2001 - Crobber 2001 Act November 2001 - Crobber 2001 Act November 2002 - Crobber 2003 Act November 2002 - Crobber 2005 Act November 2005 - Crobber 2006 Act November 2005 - Crobber 2006 Act November 2005 - Crobber 2007 Act November 2005 - Crobber 2007 Act November 2015 - Crobber 2007 Act November 2015 - Crobber 2017 Act November 2017 2017 Act Novemb	(26.15) (26.559) (27, 90) (28.161)												29.13 1 (28.350) (27, 90) (28.181)
28 29 30 31 32	Act Nov 2013-Oct 201 Base Rate Rev Act Nov 201 - Oct 2015 Base Rate Rev AS collect ons Clas Street overcollection Prior Period Prool undertowercollect on		67.892	867 6	89.03	89.03								
		1,000	1252	750000										25450
33	C Surcharge Sub ofel	(113,17)	67,892	86,7 6	60,03	89,03			1 5					(113,17)
3	D Net balance to be recovered (A-B C)	67,802	86,7 6	80,03	80,03	89,03	1.5	8 85		75				89 03
36	E All ocation of Lit asked Recovery		87		97	(89.03)	250			7				(80 03)

35 E. Al costion of Lit gated Recovery 50 E A coation of Laster Recovery 71 - New AMORTIZAT ON 80-HEDULE 72 (7715 - 916) 50 (7716 - 917) 50 (7717 - 917) 10 (770 - 920) 10 (770 - 921) 10 (770 - 921) 10 (770 - 922) 11 (770 - 922) 12 (770 - 922) 13 (770 - 922) 14 (770 - 922) 15 (770 - 922)

8 surcharge per therm

Amo	ortization of Coeta		Order No 23 3	16 dated Octob	er 11 1999 in C	locket No DG 9	0 132																Page 6 of 10
		Liberty Uti it es Environmental ariff page 90			rp d/b a Libert	•																	
		(9/03 - 9/0) pool #1	(9/0 - 9 05) pool #2	(9/05 - 9/06) pool #3	(9/06 - 9/07) pool #	(9 07 - 9/08) pool #5	(908 - 909) pool #6	19/00 - 9/101 pool #7	(9/10 - 9/11) pool #8	/9/11 - 9/12) pool #9	/9/12 - 6/13) pool #10	(7/13 - 6 1) pool #11	(7 1 - 6/15) pool #12	(7 15 - 6/16) pod #13	(7/18 - 6/17) pool #1	(7/17 - 6/18) pool #15	(7/18 - 6/19) pool #16	(7/19 - 6 20) pool #17	(7 20 - 6/21) pod #18	17/21 - 6/22) paol #19	(7/22 - 6/23) post #20	DEF065 (7/23 - 6.2.1) pool #21	sub otel
1	1 Remediation costs (Lo. 500081)																						
2	Remediation costs (Lo. 500005)	10,165			8 766	32		_		88	1, 00												
3	A Sub ofal - remed ation costs	10.185	6.606	35.111	8 768	32	260		-	88	1, 00												
5	Recovery con a (Eq. 50000)			18.831	823																		
8	Transfer Credit from Gas Restructuring B Sub otal - net recoveries	194		18.831	823		- 04																
	A-8 To all net expenses o recover	10,165	8.608	53,9 2	9 589	32	200			64	1, 00												
10 11 12 13 1 15 16 17 18 19 20 21	Act Journals - Cocket 1986 Act November 1986 - Cocket 1986 Act November 2000 - Cocket 2000 Act November 2001 - Cocket 2000 Act November 2002 - Cocket 2000 Act November 2005 - Cocket 2000 Act November 2007 - Cocket 2000 Act N	10,165	6,606	(1 .091)		2	290			80	1, 00												£1 .0011
25 26 27 28 29 30 31 32	Act. Nov 2010-Oct 2011 Bisse Rate Rev Act. Nov 2011-Oct 2012 Bisse Rate Rev Act. Nov 2012-Oct 2018 Bisse Rate Rev Act. Nov 2013-Oct 2018 Bisse Rate Rev Act. Society of the Control Control Ges Streat overco isolation.		10.185	18.771	56 622	66.211																	
33	C Surcharge Sub otal	12 5	10,165	2,680	56 622	66,211	135	9 25	7	9.5	8 8		95 125		5 25		81 15	9.5	3		8 8	0.5	(1 ,001)
3	D Net belence to be recovered (A-B C)	10,185	18,771	58,622	66 211	66,2	269			88	1, 00												
36	E Al costion of Lit gated Recovery	2.5	-	1.5		(66.2)	(260)		-														
36 37 38 39 0 1 2 3	(7/16 - 6/16) (7/16 - 6/17) (7/17 - 6/17) (7/16 - 6/19) (7/16 - 6/19) (7/19 - 6/20)																					,72	Unemort zed Anti
	Required armuel increase in refer.																					.72	
- 3		104010-00	75777	12/12/12/1		887/057822	000000000000000000000000000000000000000	10-28 T-012 T	10.1127/0.00	a management		AMERICA	or the control	100,000,000	092800000	2202020	Charles the		100000-000	60000000	2000000		
- 7	forecasted therm sales	179,57 ,879	179 67 ,679	179,57 ,679	179,57 879	179,57 ,679	179,57 ,679	179,57 ,679	179,57 ,879	179,57 ,679	179,57 ,679	179 57 ,879	179,57 ,876	179,57 679	179,57 ,679	179,57 ,879	179 57 ,679	179,57 ,879	185,717 888	186,338,561	185 717,888	187,508,168	

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		Liberty Uti it es Environmental F ariff page 99	temediation M	IGPs	rp d/b a Liberty	2														.03
		(thru - 9 07) pool #1 - #	(9/07 - 9 08) pool #5	(9/08 - 9/00) pool #6	19/09 - 9/10/1 pool \$7	(9 10 - 9/11) pool #8	per 2/08 Audit (9/11 - 9/12) pool #0	19/12 - 6/131 pool #10	(7/13-6/1) pool #11	(7/1 -8/15) pool #12	(7/15 - 6/16) pool #13	(7/16 - 6 17) pool #1	(7 17 - 6/18) pool #15	(7/18-8/19) pool #16	(7 19 - 6/20) pool #17	(7/20 - 8:21) pool #18	Excluding Gas Holder (7/21 - 8/22) pool #19	(7/22 - 8/23) pool #20	DEF077 (7/23 - 6/2) pool #21	subto al
1 2	Remediation costs (i.o. 500005)	397,110	8,006	77,063	9, 03	179,732	299,103	8 ,256	135,673	192,525	11 ,7 9									
3	A Sub ofal - remed ation costs	397.110	8.008	77.063	9. 03	179.732	289.103	8 .258	135.673	192,525	11 .7 9									
5	Cash recoveries (Lo. 500081) Cash recoveries (Lo. 50000) Recover on a Liu. 50000) Transfer Credit form Gas Restructuring	(70,215)	(12,601)	18,623	(3 213)	(11,30)	(31,575)	(38,871)	(12,519)	(28,7 2)	(19,197)									
8		(70.215)	(11.160)	15.616	(3 213)	(11.30)	(31.575)	(38.871)	112.3191	(26.7 2)	/19.197)									
9 10 11 12 13 1 15 16 17 18 19 20 21 22 22 22 25 26 29 30 31 32	Act Journal on sevenue Act June 1980 - October 1988 Act November 1989 - October 1989 Act November 1989 - October 1989 Act November 1989 - October 1989 Act November 1980 - October 2000 Act November 2000 - October 2000 Act November 2001 - October 2003 Act November 2001 - October 2003 Act November 2003 - October 2003 Act November 2003 - October 2003 Act November 2005 - October 2003 Act November 2005 - October 2006 Act November 2005 - October 2006 Act November 2005 - October 2006 Act November 2015 - October 2006 Act November 2015 - October 2006 Act November 2015 - October 2008 Act November 2015 - October 2018 Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - Oct 2018 Bean Filter Rev Act Nov 2011 - October 2018 Act Nov 2018 Act	526,60 (27, 60) (28, 181)	(9,165)	92,679	6,190	168,338 (20,006) (12,7 9) (1,871) (12,76) (12,79)	(25, 97)	5,38	123,365	163,783	95,568									(27, 99) (26, 161) (0,012) (58,2 6) (1, 99) (12,16) (12,16) (12,16)
33	C Surcharge Sub ofai	363,501	271,21			(87, 20)	(52,297)	25	70			<u>+</u>)	125	(*)	7		E	20	950	(175,398)
3	D Net balance to be recovered (A-B C)	690,395	266,051	92,679	6,190	100,919	205,231	5,38	123,365	163,783	95,553	Y.								
36	E Al costion of Lit assed Recovery	2.5	(268,051)	192.6791	(6.190)	(1 .702)	9253	10	-	1973										
36 37 38 39 0 1 2 3	(7/16-6/17)										13,650	13,650 19,038	13,650 19,038 8,223	13 650 19 056 8 223 6 232	13,650 19,038 8,223 6,232 9,513	13,650 19,038 8,223 6,252 9,513 5,816	13 650 19 038 8 223 6 232 9 513 5 818 5, 88	19 038 6 223 6 232 9 513 5 816 5, 88 (3 861)	8,223 6,232 0,513 5,816 5,88 (3,961) 5,398	6,232 19,025 18 . 8 21,952 (19,308) 32,198
6	Required annual increase in rates:									1	13,850	32,689	0,912	7,1	56,656	111, 72	116 960	90, 9	85,778	
7	forecasted therm sales	1, 58,39 ,000	179 67 ,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 ,879	179,57 679	179,57 ,679	185,717,888	186,338 561	185 717 888	187 508,168	
8	surcharge per therm									1	, monatesa	to the first the	200000000000000000000000000000000000000		10000000	201 - R00-3-21-20	127324084,0705	-0.5 30 5 K V	AW-12-2628110	

7-YEAR AMO (7/16 - 6/16) (7/16 - 6/17) (7/17 - 6/18) (7/18 - 6/19) (7/19 - 6/20) (7/20 - 6/21) (7/21 - 6/22) (7/22 - 6/23) (7/23 - 6/2)

forecasted therm sales

surcharge per therm

Liberty Utilities (EnergyNorth Natural Gas) Corp db a Liberty Filed under the following protective orders:
For Recovery Period February 1 2025 anuary 31 2026 Order No. 22 853 dated February 18 1998 in Docket No. DR 97 130
Americation of Cele No. 22 353 dated Cotober 11 1999 in Docket No. DD 99 132 Schedule 3.3 Page 8 of 10 Liberty Uti it es (EnergyNorth Natural Gas) Corp d/b a Liberty Environmental Remediation MGPs ariff page 90 General then-807 (1967-568) 1968-5900 (1969-5900 (1969-591) (1971-573) (1971-573) (173-581) (771-583) (778-570) (778-570) (778-580) (1 Remediation costs (i.o. 500081) 2 Remediation costs (i.o. 500005) 3 A Sub ofal - remediation costs 808,611 808.611 Cash recoveries (Lo. 500081)

Cash recoveries (Lo. 50000)

Recover on a filo. 50000)

Transfer Credit from Gas Restructuring

B Sub otal - net recoveries (1 .088) (2 .250) 23 953 (1.358) 23 953 (1.358) (2 .250) (10,003) (5,002) (12.7 9) 1. 86.6 2.088.527 1,261,916 2,088,527 3 D Net balance to be recovered (A-B C) ,199 ,7 5 2.088.527 1,900,208 (2.931) 51,536 61,217 61,098 13,130 (7,638) 11,879 8,5 7 10,790 6,868 7,111 5,6 6 8,3 6 7,177 663.300 35 E Al contion of Lit anted Recovery - (1.900.208) 2 931 1 .1901 (8.582) (1.910.037) 7-YEAR AMORTIZATION SCHEDULE Unemortzed Amt 1,697 935 1,5 3 981 1,016

1,607

1.607

1, 56,390,000 170,57 6770 170,5

2 882

1,697 935 1,5 3 981 1,016 807 1,192

935 1,5 3 981 1,016 807 1,192 1,025

1,5 3 981 1,016 807 1,192 1,025 678

722

981 2,032 2, 20 ,769 5,127 ,067

19.395

1,697 935 1,5 3 981 1,016 807

6 978

1,897 935 1,5 3 981

5 156

6 172

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			e (EnergyNorth I Remediation		orp d/b a Liber	ty .													
		Expense and C	Collection Summ	nary per Year															
		(thru - 9/07)	rg 07 - groen	(908 - 909)	19 09 - 9/101	/9/10 - 9/11)	(911-912)	(7/13-6/1)	(7/1 -6 15)	(7/15 - 8/16)	(7/16 - 6 17)	(7 17 - 6/18)	(7/18-6/19)	(7)19 - 6(20)	(7/20-6/21)	(7/21 - 8/22)	(7/22 - 6/23)	(7/23-6/2)	Total
1 2	Remediation costs (i.e. 500081) Remediation costs (i.e. 500005)	9 917,388 13 712 581	,690,62 255,263	518 907 658 32	67 ,768 316,260	688,515 59,550	993, 3 651,908	76,208 2,605,250	312,039 7 975.39	220,3 3.307,910	256 871 260 360	670,90 115,6 1	397, 6 69.261	539,32 11 228	50 ,039 8, 99	983,683	660,861 99,638	9,359	
3		23 829 989	.8 5.887	1.177 231	991.0 5	1.1 6.065	1.6 5.3 0	3.081. 58	8 287. 33	3 528 25	517 250	766.7 5	66 707	663,562	962,538	1.1 9.521	980.99	86 2 2	
	Cash recoveries (Lo. 500081)	(293,5)	(1,150, 52)	(58 231)	(113,300)	(310,228)	(105,082)	(607,70)	(121,689)	(119,626)	(53,116)	(195, 23)	(2085)	(212,660)	(169,1 0)	(299,127)	(551,231)	(129,585)	
5	Cash recoveries (Lo. 50000)	(5.985)	12-	-	+1	0.3	-	-		100	-		-		1-1	-80	(2)		
B	Recovery cos a (i.o. 50000 1	19183 0	39.173	229 8	41	100	(1 .088)	2.500.000	2 75.750		99		-			20	-	2.4	
7	Transfer Credit from Gas Restructuring B Sub ofal - net recoveries	(1, 62,188)	(3,331)	(35 285)	(113.300)	(310.226)	(119.129)	1,892,298	2 353.861	(119,828)	(53.116)	(195, 23)	(208.5)	(212.660)	(189.1.0)	(299.127)	(551.291)	(129.585)	
н	B Sub ofal - net recoveries	(1. 62.188)	(1.11 .BUW)	(36 286)	(113.300)	(310.228)	(119,129)	1.802.208	2 353.861		(63.116)			(212.660)	(169.1 0)	1299.1271		250500	
10	A-8 To all net expenses o recover Surcharge revenue:	22,167,780	3,751,277	1,1 19 6	877,655	835,839	1,526,211	,973,753	108 1,29	3, 08, 28	6 ,13	591,322	258,163	0,892	783,398	850,39	09,288	73 ,657	100.53
11	Act June 1998 - October 1998	(5 .880)	0+	-	-	9.4	-	-	1 25	14.7	13-3	5 75	-			-60		9.4	(5 889)
12	Act November 1998 - October 1999	(538,1 3)	9		+	3.5	-			- 3	38		-	1.0	- 3	30	- 6	198	(538,1 3)
13	Act November 1999 - October 2000	(912,80)	97		-	100	-		100		2.5			2.4		753			(912,80)
15	Act. November 2000 - October 2001 Act. November 2001 - October 2002	(1 336.776) (1 679.228)	0ž			3.5	- 2	0.0		53	1.5	E 150	7.0	1.5		78		- 83	(1.879.228)
18	Act November 2007 - October 2002 Act November 2002 - October 2003	(1782. 2)	2.7	(5)	7.	33				23			- 55	9.7		- 59		3.5	(1,732, 2)
17	Art November 2003 - October 2003	(1, 28,735)	27	(5)	7	3.2		3.2		- 3		3 (5)	- 5	2.7		59	7	- 22	(1, 28,735)
18	Act November 200 - October 2005	(1, 03,787)	3.7		-	100			1 (5)	-	5.73	10	5			- 5		35	(1, 03,787)
10	Act November 2005- October 2006	(189 ,877)	150		1	15		0.2		2	100	8 B	- 3	112		58	- 5	52	(1,69 ,877)
20	Act November 2005- October 2007	(2 038 113)	5.5	0	-	12		- 22		0.0	100		- 8	52	1 8	58		- 52	(2.038.113)
21	Act. November 2007- October 2008	12 000 1101	1.5	0	-	152	3	82	15	- 2	12		2			50		52	-
22	Act November 2012- October 2013		-	100	-	(30,000)	(130,030)	-	- 2	23	100		20			200			(180.0 8)
23	Act November 2013- October 201		1 12	· ·	-	(38.2 6)			1 12	23	32		20			200		-	(293.217)
2	Act Nov 2009-Oct 2010 Base Rate Rev		1 1	3-3	-	(10.611)	0.00	-		23	332	3 32	-			20	- 0		(10.611)
25	Act Nov 2010-Oct 2011 Base Rate Rev		69	-	-	(77,509)	5			- 2	-			-				-	(77,509)
28	Act Nov 2011-Oct 2012 Base Rate Rev		0.9	-	-	(88.2)	Y				7. -		-						(88.2)
27	Act Nov 2012-Oct 2013 Base Rate Rev		69-	-	-	(6.937)	(67,398)				-	3 (8)	- 5		- 8	- 50		-	(76.335)
28	Act Nov 2013-Oct 201 Base Rate Rev		12 ±		-	19	(28, 33)		-		13		-			-10			(85,298)
29			12-				(21.639)		(21.639)				-						(88.55)
30	AES collect ons Gas Street overco lection	(89.391)	(12.620)	(12.90.)	(13.1 5)	(13.221)	(13.738)		(1,173)	(1 05)	/1 66 V	(1 .858)	(1 999)	(15.312)	(15. 68)	(18.921)	(16. 77)	(16.762)	(316.731)
32	Prior Period Pool underlovercollect on	15673.5 7	17		•	1 13		(*)	9 99		95	7 55	- 1	- 1	<u> </u>	3	<u> </u>	-	(23,511)
33	C Surcharge Sub ofai	2 762,851	(12,620)	(12 90)	(13,1 5)	(2 6,777)	(26,978)	(217,065)	(35,811)	(1 . 05)	(1 66)	(1 ,858)	(1 999)	(15,312)	(15, 68)	(18,921)	(18, 77)	(18,782)	1,857,69
3	D Net belance to be recovered (A-B C)	2 930,631	3,718,657	1,1290 2	86 ,510	589,082	1,000,233	,756,698	10 805, 83	3,39 ,023	Q. 70	576, 6	2 3,186	25,579	787,930	833, 73	302,791	717,896	
36	E. Al costion of Lit assed Recovery																		
36	7-YEAR AMORTIZAT ON SCHEDULE																	8	Inamortized Am
37	(7/15 - 6/16)									8 ,860	8 860	8 ,880	8 860	8 ,860	8 ,860	87.7	(2,88)		-
38	(7/18 - 6/17)									0,000	6 210	8 210	6 210	6 210	6 210	69. 59	58.961		0
30	(7/17 - 6/18)										-	82,352	82 352	82,352	82,352	87,709	76.995	82.352	
0	(7/18 - 8/19)												3 738	3 ,738	3 ,738	38,78	32,692	3 ,738	3 ,738
î	(7/19 - 6/20)												100000	60,797	60,797	65,296	58.298	60,797	121.59
2	(7/20 - 8/21)													35000	109.70	118.789	102.619	109.70	329.113
3	(7/21 - 6/22)														900	119,275	119,275	119,275	77,101
	(7/22 - 6/23)															100000	56,113	56,113	280,565
5	(7/23 - 6/2)																	57,832	3 6,993
6	Required armuel increase in refer.									\$ 8.860	\$ 5 9 070	\$ 631, 22	\$ 666,160	\$ 726.957	\$ 636.661	5 983,056 \$	500.070 8		

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b a Liberty Filed under the following protective order

or Recovery Period February 1 2025 areary 31 2026 Order No 22 853 dated February 18 1998 in Docket No DR 97 13

Schedule 3.3

		ariff page 99 Gasholder and pond at Gas Street Concord	NH -	
		(7/22 - 6 23)	(7 23 - 8/2)	Total
1 2		277 660	,12	281 78
3		277 680	.12	281 78
	Cash recoveries (Lo. 500081)	5 015		5 015
5				-
8				
8		5 015		5 015
۰	B SUD ONE - HEL PECOVERNES	5 015		9 015
		731 675	.12	735 799
10				
11				E
13				2
1	Act November 2000 - October 2001			9
15				- 2
18				Č.
17				
18				8
19				ž.
21				0
22				0
23				9
2	Act Nov 2009-Oct 2010 Base Rate Ray			-
25				-
26				-
27				ē
29				0
30	AES collect ora			0
31				
32	Prior Period Pool underlovercollect on	-		-
33	C Surcharge Sub ofal	85	65	10
3	D Net balance to be recovered (A-B C)	751 675	,12	795 700
35	E Al costion of Lit assed Recovery			
36	7-YEAR AMORTIZATION SCHEDULE			Unemortized Amt
37		10 525	10 525	
38			580	3 535
39				
0				
1 2				
3				
ី	(7/22 - 6/23)			
5				
6	Required annual increase in rates:	\$ 10 525 \$	106,11	\$ 526,160
7	forecasted therm sales	404 747 440	*	
7	torecasted therm sales	185,717 888	167,508,168	

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

\$	(384,633) \$	1,082,686 \$	1,427,053	\$ 5,453,164	\$ 15,260,066	\$ 16,775,888	\$ 14,762,808	\$ 12,517,986	\$ 9,874,087	\$ 7,809,680	\$ 5,554,391	\$ 4,063,386	\$ 3,218,5
	81,238	59,069	32,324	78,235	34,590	88,148	127,356	72,283	172,764	313,043	302,532	47,459	183,1
													105,7
-	396,411	(80,241)	35,950	65,217	62,435	85,314	15,523	81,969	11,472	61,016	331,327	310,768	41,7
	78,967	73,846	13,139	(7,638)	11,879	6,547	10,799	6,868	7,111	5,646	8,346	7,177	4,7
													(16,7)
	-	9,545	(10,312)	(921)	(2,508)	(783)	(84,532)	811	16,776	78,185	(88,398)	(96,765)	2122848
\$	1,526,211 \$	563,370 \$	4,408,258	\$ 10,640,893	\$ 3,405,922	\$ 463,352	\$ 506,790	\$ 258,974	\$ 457,668	\$ 861,583	\$ 1,248,592	\$ 557,583	\$ 722,0
\$	(78,892) \$	(78,892) \$	(78,892)	s -	\$ -	s -	s -	5 -	s -	s -	s -	\$ -	\$ -
	S	(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)	\$ (750,6
													\$ 16,8
s	1,082,686 \$	344,387 \$	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)	\$ (11,7
•	\$ \$	81,238 442,298 396,411 78,967 \$ 1,526,211 \$ \$ (78,892) \$	442,298 (188,619) 396,411 (80,241) 78,967 73,846 - 9,545 \$ 1,526,211 \$ 563,370 \$ \$ (78,892) \$ (78,892) \$	81,238 59,069 32,324 442,298 (188,819) 81,210 396,411 (80,241) 35,950 78,967 73,846 13,139 - 9,545 (10,312) \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ (78,892) \$ (78,892) \$ (78,892) \$ (140,111) \$ (303,254)	81,238 59,069 32,324 78,235 442,298 (188,619) 61,210 75,440 389,411 (80,241) 35,950 65,217 78,967 73,846 13,139 (7,638) - 9,545 (10,312) (921) \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ (140,111) \$ (303,254) \$ (833,991)	81,238 59,069 32,324 78,235 34,590 442,298 (188,819) 61,210 75,440 22,990 390,411 (80,241) 35,950 65,217 62,435 78,967 73,846 13,139 (7,638) 11,879 - 9,545 (10,312) (921) (2,508) \$ 1,520,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ (140,111) \$ (303,254) \$ (833,991) \$ (1,890,100)	81,238 59,089 32,324 78,235 34,590 88,148 442,298 (188,619) 61,210 75,440 22,690 50,523 380,411 (80,241) 35,950 65,217 62,435 85,314 78,967 73,846 13,139 (7,638) 11,879 6,547 - 9,545 (10,312) (921) (2,508) (783) \$ 1,520,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ 463,352 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ - \$ (140,111) \$ (303,254) \$ (833,991) \$ (1,890,100) \$ (2,476,432)	81,238 59,069 32,324 78,235 34,590 88,148 127,356 442,298 (188,619) 61,210 75,440 22,690 50,523 346,043 380,411 (80,241) 35,950 65,217 62,435 85,314 15,523 78,967 73,846 13,139 (7,638) 11,879 6,547 10,789 - 9,545 (10,312) (921) (2,506) (783) (84,532) \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ 463,352 \$ 506,790 : \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ - \$ - \$ \$ (140,111) \$ (303,254) \$ (833,991) \$ (1,890,100) \$ (2,476,432) \$ (2,751,612) :	81,238 59,069 32,324 78,235 34,590 88,148 127,356 72,283 442,298 (188,819) 61,210 75,440 22,690 50,523 346,043 38,019 396,411 (80,241) 35,950 65,217 62,435 85,314 15,523 81,969 78,967 73,846 13,139 (7,638) 11,879 6,547 10,789 6,868 - 9,545 (10,312) (921) (2,508) (783) (84,532) 811 \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ 463,352 \$ 506,790 \$ 258,974 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ - \$ - \$ - \$ (140,111) \$ (303,254) \$ (833,991) \$ (1,890,100) \$ (2,476,432) \$ (2,751,612) \$ (2,902,873)	81,238 59,069 32,324 78,235 34,590 88,148 127,356 72,283 172,764 442,298 (188,819) 61,210 75,440 22,890 50,523 348,043 38,019 155,032 396,411 (80,241) 35,950 65,217 62,435 85,314 15,523 81,969 11,472 78,967 73,846 13,139 (7,638) 11,879 6,547 10,799 6,868 7,111 - 9,545 (10,312) (921) (2,508) (783) (84,532) 811 16,776 \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ 463,352 \$ 506,790 \$ 258,974 \$ 457,668 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ \$ (140,111) \$ (303,254) \$ (833,991) \$ (1,890,100) \$ (2,476,432) \$ (2,751,612) \$ (2,902,873) \$ (2,522,075)	81,238 59,089 32,324 78,235 34,590 88,148 127,356 72,283 172,764 313,043 442,288 (188,619) 61,210 75,440 22,690 50,523 346,043 38,019 155,032 5,080 396,411 (80,241) 35,960 65,217 62,435 85,314 15,523 81,969 11,472 61,016 78,967 73,846 13,139 (7,638) 11,879 6,547 10,799 6,868 7,111 5,846 - 9,545 (10,312) (921) (2,508) (783) (84,532) 811 16,776 78,185 \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ 463,352 \$ 506,790 \$ 258,974 \$ 457,688 \$ 861,583 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ \$ (140,111) \$ (303,254) \$ (833,991) \$ (1,890,100) \$ (2,476,432) \$ (2,751,612) \$ (2,902,873) \$ (2,522,075) \$ (3,116,872)	81,238	81,238 59,069 32,324 78,235 34,590 88,148 127,356 72,283 172,764 313,043 302,532 47,459 442,298 (188,819) 61,210 75,440 22,690 50,523 346,043 38,019 155,032 5,080 120,889 40,976 396,411 (80,241) 35,950 65,217 62,435 85,314 15,523 81,969 11,472 61,016 331,327 310,768 78,967 73,846 13,139 (7,638) 11,879 6,547 10,799 6,868 7,111 5,646 8,346 7,177 - 9,545 (10,312) (921) (2,506) (783) (84,532) 811 16,776 78,185 (88,398) (96,785) \$ 1,526,211 \$ 563,370 \$ 4,408,258 \$ 10,640,893 \$ 3,405,922 \$ 463,352 \$ 506,790 \$ 258,974 \$ 457,688 \$ 861,583 \$ 1,248,592 \$ 557,583 \$ (78,892) \$ (78,892) \$ (78,892) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

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 therm Sales	64,438,689
5	Residential Revenue Decoupling Adjustment Factor rate per therm 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 therm Sales	113,878,222
10	Commercial Revenue Decoupling Adjustment Factor rate per therm 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 (l), 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

L berty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Revenue Decoupling Reconcilation Reconciliation of Previous Period February 2024—January 2025

									R	esidential										
Line		Recoupment	Deficiency/(Surplus) Approved for	Recovery	Therm	Recovery	Therm	Recovery	Therm	Recovery	Therm	Recovery	Therm		(Overl/Under	Balance Sublect		Days		(Over)/Under Endir
No.	Month	Balance	Collection	Rate	Sales	Rate	Sales	Rate	Sales	Rate	Sales	Rate	Sales	Collections	Ending Balance	to interest	Rate	Month	Interest	Interest
	(a)	(0)	(c)	(d)	(e)	(1)	(0)	(h)	(1)	(0)	(k)	(1)	(m)	(n)	(0)	(p)	(q)	(r)	(2)	(0)
1	Nov-22	\$2,857,121				\$0.0000	924,985	\$0.0152	2,234,947	(\$0.0623)	0	(\$0.0562)	0	(\$33,971)	\$2,823,150	\$2,840,136	6.25%	30	\$14,590	\$2,837,740
2	Dec-22	\$2,837,740				\$0.0000	6,750,145	\$0.0152	112,821	(\$0.0623)	0	(\$0.0562)	0	(\$1,715)	\$2,836,025	\$2,836,883	7.00%	31	\$16,866	\$2,852,891
3	Jan-23	\$2,852,891				\$0.0000	9,235,355	\$0.0152	25,123	(\$0.0623)	0	(\$0.0562)	36	(\$380)	\$2,852,511	\$2,852,701	7.50%	31	\$18,171	\$2,870,682
4	Feb-23	\$2,870,682				\$0.0000	9,079,880	\$0.0152	30,264	(\$0.0623)	0	(\$0.0562)	644	(\$424)	\$2,870,259	\$2,870,471	7.75%	28	\$17,066	\$2,887,324
5	Mar-23	\$2,887,324				\$0,0000	9,375,593	\$0.0152	(2,944)	(\$0.0623)	0	(\$0.0562)	125	\$52	\$2,887,376	\$2,887,350	7.75%	31	\$19,005	\$2,906,381
6	Apr-23	\$2,906,381				\$0.0000	6,668,399	\$0.0152	1,087	(\$0.0623)	D	(\$0.0562)	0	(\$17)	\$2,906,364	\$2,906,373	8.00%	30	\$19,110	\$2,925,475
7	May-23	\$2,925,475				\$0,0000	3,101,195	\$0.0152	1,196	(\$0.0623)	0	(\$0.0562)	0	(\$18)	\$2,925,457	\$2,925,466	8.00%	31	\$19,877	\$2,945,334
8	Jun-23	\$2,945,334				\$0,0000	2.000.813	\$0.0152	1.044	(\$0,0623)	0	(\$0.0562)	0	(\$16)	\$2,945,318	\$2,945,326	8.25%	30	\$19.972	\$2,965,290
9	Jul-23	\$2,965,290				\$0,0000	1,324,728	\$0.0152	149	(\$0.0623)	0	(\$0.0562)	0	(52)	\$2,965,287	\$2,965,289	8.25%	31	\$20,777	\$2,986,065
10	Aug-23	\$2,986,065				\$0,0000	1,009,574	\$0.0152	1,126	(\$0.0623)	п	(\$0.0562)	0	(\$17)	\$2,986,048	\$2,986,056	8.50%	31	\$21,557	\$3,007,604
11	Sep-23	\$3,007,604				\$0,0000	1,225,375	\$0.0152	401	(\$0.0623)	0	(\$0.0562)	14	(\$5)	\$3,007,599	\$3,007,602	8.50%	30	\$21,012	\$3,028,611
12	Oct-23	\$3,028,611				\$0,0000	1,462,742	\$0.0152	969	(\$0.0623)	15	(\$0.0562)	8	(514)	\$3,028,597	\$3,028,604	8.50%	31	\$21,864	\$3,050,461
13	Nov-23	\$3,050,461				\$0,0000	3,614,420	\$0.0152	422	(\$0.0623)	0	(\$0.0562)	0	(\$6)	\$3,050,455	\$3,050,458	8.50%	30	\$21,311	\$3,071,766
14	Dec-23	\$3,071,766				\$0,0000	7,215,360	\$0.0152	2,802	(\$0.0623)	0	(\$0.0562)	10	(\$42)	\$3,071,724	\$3,071,745	8.50%	31	\$22,175	\$3,093,900
15	Jan-24	\$3,093,900				\$0.0000	8,549,017	\$0.0152	744	(\$0.0623)	0	(\$0.0562)	0	(\$11)	\$3,093,889	\$3,093,894	8.50%	31	\$22,274	\$3,116,163
16	Feb-24	\$3,116,163	\$4.093.934	\$0,1052	2.881.682	\$0,0000	7,199,294	\$0.0152	199	(\$0.0623)	0	(\$0.0562)	0	(\$303,156)	\$6,906,941	\$5,011,552	8.50%	29	\$33,753	\$6,940,694
17	Mar-24	\$6,940,694	5000 700	\$0,1052	7,940,486	\$0,0000	92.266	\$0.0152	42	(\$0.0623)	0	(\$0.0562)	0	(\$835,340)	\$6,105,354	\$6,523,024	8,50%	31	\$46,962	\$6,152,316
18	Apr-24	\$6,152,316		\$0,1052	6,521,349	\$0,0000	41,806	\$0.0152	168	(\$0.0623)	D	(\$0.0562)	0	(\$686,048)	\$5,466,268	\$5,809,292	8,50%	30	\$40,475	\$5,506,743
19	May-24	\$5,506,743		\$0,1052	3.960.400	\$0,0000	35,281	\$0.0152	1,031	(\$0.0623)	0	(\$0.0562)	76	(\$416,645)	\$5,090,097	\$5,298,420	8.50%	31	\$38,146	\$5,128,243
20	Jun-24	\$5,128,243		\$0.1052	1,709,641	\$0,0000	30,960	\$0.0152	1,924	(\$0.0623)		(\$0.0562)	122	(\$179,877)	\$4,948,366	\$5,038,305	8.50%	30	\$35,103	\$4,983,469
21	Jul-24	\$4,983,469		\$0.1052	1,143,204	\$0.0000	26,399	\$0.0152	2,039	(\$0.0623)	0	(\$0.0562)	80	(\$120,292)	\$4,863,178	\$4,923,323	8.50%	31	\$35,445	\$4,898,623
22	Aug-24	\$4,898,623		\$0,1052	811,611	\$0.0000	0	\$0.0152	0	(\$0.0623)		(\$0.0562)	0	(\$85,381)	\$4,813,241	\$4,855,932	8.50%	31	\$34,960	\$4,848,202
23	Sep-24	\$4,848,202		\$0,1052	1,572,953	\$0,0000	0	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	(\$165,475)	\$4,682,727	\$4,765,464	8.50%	30	\$33,202	\$4,715,929
24		\$4,715,929		\$0,1052	3,976,337	\$0,0000	0	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	(\$418,311)	\$4,297,618	\$4,506,774	8.50%	31	\$32,446	\$4,330,065
25	Nov-24	\$4,330,065		\$0,1052	6,705,334	\$0,0000	0	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	(\$705,401)	\$3,624,663	\$3,977,364	8.50%	30	\$27,711	\$3,652,375
26	Dec-24	\$3,652,375		\$0,1052	9,891,789	\$0,0000	0	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	(\$1,040,616)	\$2,611,758	\$3,132,067	8.50%	31	\$22,549	\$2,634,308
27	Jan-25	\$2,634,308		\$0.1052	11,398,316	\$0,0000	0	\$0.0152	0	(\$0.0623)	0	(\$0.0562)	0	(\$1,199,103)	\$1,435,205	\$2,034,756	8.50%	31	\$14,689	\$1,449,894
28	Feb-25	\$1,449,894											-							
-	Total Feb 2024 - Jan 2025				58,513,100		7,425,006		5.402		30		278	(\$6,155,645)					\$395,441	

									Co	mmerolal										
	[8]	Recoupment	Deficiency/(Surplus)	11.12 Words (1904)	108900000	447000000	Rostic was	syndhelius).	enderstorn.	Six on the second	of Welsfall	2005 Ex. 0.0054	2000 miles		Career Carlo Circo	administration to validate have	with the second	Days		(Over)/Under Endin
Line		Beginning	Approved for	Recovery	Therm	Recovery	Therm	Recovery	Therm	Recovery	Therm	Recovery	Therm		(Over)/Under	Balance Subject	Interest	per		Balance After
No.	Month	Balance	Collection	Rate	Sales	Rate	Sales	Rate	3alec	Rate	Sales	Rate	Sains	Collections	Ending Balance	to Interect	Rate	Month	Interest	Interest
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	(1)	(k)	(0)	(m)	(n)	(0)	(p)	(q)	(r)	(s)	(1)
30	Nov-22	\$664,854				\$0.0000	1,113,840	\$0.0039	3,957,319	(\$0.0241)	0	(\$0.0206)	0	(\$15,434)	\$649,420	\$657,137	6.25%	30	\$3,366	\$652,787
31	Dec-22	\$652,787				\$0.0000	4,521,433	\$0.0039	3,520,580	(\$0.0241)	0	(\$0.0206)	0	(\$13,730)	\$639,057	\$645,922	7.00%	31	\$3,830	\$642,886
32	Jan-23	\$642,886				\$0.0000	19,398,737	\$0.0039	1,235,232	(\$0.0241)	0	(\$0.0206)	0	(\$4,817)	\$638,069	\$640,478	7.50%	31	\$4,069	\$642,137
33	Feb-23	\$642,137				\$0.0000	13,854,965	\$0.0039	25,570	(\$0.0241)	0	(\$0.0206)	0	(\$100)	\$642,038	\$642,088	7.75%	28	\$3,807	\$645,845
34	Mar-23	\$645,845				\$0.0000	14,993,404	\$0.0039	125,380	(\$0.0241)	0	(\$0.0206)	0	(\$489)	\$645,356	\$645,600	7.75%	31	\$4,238	\$649,594
35	Apr-23	\$649,594				\$0.0000	11,281,561	\$0.0039	33,924	(\$0.0241)	8	(\$0.0206)	0	(\$132)	\$649,461	\$649,527	8.00%	30	\$4,259	\$653,720
36	May-23	\$653,720				\$0.0000	7,096,169	\$0.0039	279,882	(\$0.0241)	0	(\$0.0206)	0	(\$1,092)	\$652,629	\$653,175	8.00%	31	\$4,426	\$657,055
37	Jun-23	\$657,055				\$0.0000	6,098,760	\$0.0039	(501,999)	(\$0.0241)	0	(\$0.0206)	0	\$1,958	\$659,013	\$658,034	8.25%	30	\$4,450	\$663,462
38	Jul-23	\$663,462				\$0.0000	3,978,088	\$0.0039	(144,432)	(\$0.0241)	0	(\$0.0206)	0	\$563	\$664,026	\$663,744	8.25%	31	\$4,638	\$668,664
39	Aug-23	\$668,664				\$0,0000	4.096,312	\$0.0039	160,457	(\$0.0241)	0	(\$0.0206)	0	(\$626)	\$668,038	\$668,351	8.50%	31	\$4,812	\$672,850
40	Sep-23	\$672,850				\$0.0000	4,010,515	\$0.0039	2,727	(\$0.0241)	0	(\$0.0206)	0	(\$11)	\$672,839	\$672,844	8.50%	30	\$4,688	\$677,527
41	Oct-23	\$677,527				\$0.0000	4,307,969	\$0.0039	343	(\$0.0241)	0	(\$0.0206)	0	(51)	\$677,526	\$677,526	8.50%	31	\$4,878	\$682,403
42	Nov-23	\$682,403				\$0.0000	7,273,157	\$0.0039	64,887	(\$0.0241)	0	(\$0.0206)	0	(\$253)	\$682,150	\$682,277	8.50%	30	\$4,754	\$686,904
43	Dec-23	\$686,904				\$0.0000	12,100,676	\$0.0039	2,056	(\$0.0241)	0	(\$0.0206)	20	(\$8)	\$686,896	\$686,900	8.50%	31	\$4,945	\$691,842
44	Jan-24	\$691,842				\$0.0000	13,304,640	\$0.0039	D	(\$0.0241)	0	(\$0.0206)	0	\$0	\$691,842	\$691,842	8.50%	31	\$4,981	\$696,822
45	Feb-24	\$696,822	\$1,345,089	\$0.0174	3,281,402	\$0.0000	11,997,326	\$0.0039	(29,051)	(\$0.0241)	0	(\$0.0206)	0	(\$56,983)	\$1,984,928	\$1,340,875	8.50%	29	\$9,031	\$1,993,959
46	Mar-24	\$1,993,959		\$0.0174	12,586,535	\$0.0000	706,697	\$0.0039	513,651	(\$0.0241)	0	(\$0.0206)	0	(\$221,009)	\$1,772,950	\$1,883,454	8.50%	31	\$13,560	\$1,786,510
47	Apr-24	\$1,786,510		\$0.0174	10,879,881	\$0.0000	79,509	\$0.0039	32	(\$0.0241)	0	(\$0.0206)	0	(\$189,310)	\$1,597,200	\$1,691,855	8.50%	30	\$11,788	\$1,608,987
48	May-24	\$1,608,987		\$0,0174	7.845.297	\$0,0000	(24,344)	\$0.0039	(3)	(\$0.0241)	0	(\$0.0206)	0	(\$136,508)	\$1,472,479	\$1,540,733	8,50%	31	\$11,092	\$1,483,571
49	Jun-24	\$1,483,571		\$0.0174	4,729,442	\$0.0000	49,701	\$0.0039	92	(\$0.0241)	0	(\$0.0206)	0	(\$82,293)	\$1,401,279	\$1,442,425	8.50%	30	\$10,050	\$1,411,328
50	Jul-24	\$1,411,328		\$0.0174	3,470,069	\$0,0000	657.011	\$0.0039	1.019	(\$0.0241)	0	(\$0.0206)	0	(\$60,383)	\$1,350,945	\$1,381,137	8.50%	31	\$9.943	\$1,360,889
51	Aug-24	\$1,360,889		\$0.0174	4,504,812	\$0.0000	0	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	(\$78,384)	\$1,282,505	\$1,321,697	8.50%	31	\$9,515	\$1,292,020
52	Sep-24	\$1,292,020		\$0.0174	4,922,176	\$0.0000	0	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	(\$85,646)	\$1,206,375	\$1,249,197	8.50%	30	\$8,703	\$1,215,078
53	Oct-24	\$1,215,078		\$0.0174	8,140,617	\$0.0000	0	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	(\$141,647)	\$1,073,431	\$1,144,255	8.50%	31	\$8,238	\$1,081,669
54	Nov-24	\$1,081,669		\$0.0174	11,212,904	\$0.0000	0	\$0.0039	0	(\$0.0241)	D	(\$0.0206)	0	(\$195,105)	\$886,565	\$984,117	8.50%	30	\$6,857	\$893,421
55	Dec-24	\$893,421		\$0.0174	14,764,604	\$0.0000	0	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	(\$256,904)	\$636,517	\$764,969	8.50%	31	\$5,507	\$642,024
56	Jan-25	\$642,024		\$0.0174	17,568,346	\$0,0000	0	\$0.0039	0	(\$0.0241)	0	(\$0.0206)	0	(\$305,689)	\$336,335	\$489,180	8.50%	31	\$3,531	\$339,867
57	Feb-25	\$339,867		- Additional Party	2340/366213	***************************************		Ce diesector.				.,		18450000		4,0198,019			4 444600	to be to the total
58	Total Feb 2024 - Jan 2025				103,906,084		13,465,900		485,739		0		0	(\$1,809,860)					\$107,816	

- | 103,306,084 | 13,465,500 | Reference | 103,306,084 | 13,465,500 | Reference | 103,506,084 | Re

- * Projected

 ** These flems do not include the 84,024,630 revenue that has been removed per Docket No. DG 22-046, Order No. 25,692

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

RESIDEI Line FOR THI No. DAYS IN	HE MONTH OF:	(Actual) Sep 23 30	(Actual) Oct 23 31	(Actual) Nov 23 30	(Actual) Dec 23 31	(Actual) Jan 24 31	(Actual) Feb 24 29	(Actua) Mar 24 31	(Actual) Apr 24 30	(Actual) May 24 31	(Actual) Jun 24 30	(Actual) Jul 24 31	(Estimate) Aug 24 31
NO. DATS IN	NMONTH	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	()
1 Over Uno	nder Beginning Balance	\$ 4,093,934	\$ 4,382,842	\$ 5,143,617	\$ 5,701,340	\$ 7,087,359 \$	7,533,020	\$ 3,897,437 \$	4,047,247 \$	3,612,957 \$	3,286,140	\$ 3,372,868	\$ 3,396,
2 Less Mo	flove beginning balance to Page 2 effective February 1, 2024					s	(4,093,934)						
3 Monthly r	revenue difference Inc/(Dec) revenue	\$ 112,080	\$ 767,737	\$ 554,555	\$ 1,294,401	\$ 383,845 \$	498,756	\$ 219,285 \$	(387,141)	(239,886) \$	18,143	\$ 28,451	\$ 120
4 True up	L ,	\$ 147,320	\$ (41,225)	\$ (34,584)	\$ 25,694	\$ 29,447 \$	(78,768)	\$ (97,970) \$	(73,741) \$	(111,678) \$	45,469	\$ (29,560)	\$
Ending B	Balance Pre-Interest	\$ 4,353,335	\$ 5,109,354	\$ 5,663,589	\$ 7,021,435	\$ 7,480,651 \$	3,859,074	\$ 4,018,751 \$	3,586,365	3,261,394 \$	3,349,752	\$ 3,371,759	\$ 3,516
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 S	3,317,948	\$ 3,372,314	\$ 3,456
7 Interest F	Rate	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
8 Interest A	Applied	\$ 29,508	\$ 34,263	\$ 37,751	\$ 45,924	\$ 52,369 <u>\$</u>	38,363	\$ 28,496 \$	26,593	24,746 \$	23,117	\$ 24,279	\$ 24
			\$ 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	\$ 3,54
ne FOR TH	ERCIAL & INDUSTRIAL HE MONTH OF:	\$ 4,382,842 (Actual) Sep 23	(Actual) Oct 23	(Actual) Nov 23	(Actual) Dec 23	(Actual) Jan 24	(Actual) Feb 24	(Actua) Mar 24	(Actual) Apr 24	(Actual) May 24	(Actual) Jun 24	(Actual) Jul 24	Aug 24
COMME ne FOR TH	ERCIAL & INDUSTRIAL	(Actual) Sep 23 30	(Actual) Oct 23 31	(Actual) Nov 23 30	(Actual) Dec 23 31	Jan 24 31	Feb 24 29	Mar 24 31	(Actual) Apr 24 30	(Actual) May 24 31	(Actual) Jun 24 30	Jul 24 31	Aug 24 31
COMME ne FOR THI D. DAYS IN	ERCIAL & INDUSTRIAL HE MONTH OF: N MONTH	(Actual) Sep 23 30 (a)	(Actual) Oct 23 31 (b)	(Actual) Nov 23 30 (c)	(Actual) Dec 23 31 (d)	Jan 24 31 (e)	Feb 24 29 (f)	Mar 24 31 (g)	(Actual) Apr 24 30 (h)	(Actual) May 24 31 (i)	(Actual) Jun 24 30 (j)	Jul 24 31 (k)	Aug 24 31 ()
COMME ine FOR THI Io. DAYS IN	ERCIAL & INDUSTRIAL HE MONTH OF:	(Actual) Sep 23 30	(Actual) Oct 23 31 (b)	(Actual) Nov 23 30 (c)	(Actual) Dec 23 31 (d)	Jan 24 31 (e)	Feb 24 29 (f) 453,108	Mar 24 31 (g)	(Actual) Apr 24 30	(Actual) May 24 31 (i)	(Actual) Jun 24 30 (j)	Jul 24 31 (k)	Aug 24 31 ()
COMME ine FOR THI lo. DAYS IN	ERCIAL & INDUSTRIAL HE MONTH OF: N MONTH nder Beginning Balance	(Actual) Sep 23 30 (a)	(Actual) Oct 23 31 (b) \$ 1,787,793	(Actual) Nov 23 30 (c) \$ 1,554,419	(Actual) Dec 23 31 (d) \$ 61,182	Jan 24 31 (e) \$ 1,147,903 \$	Feb 24 29 (f) 453,108 (1,345,089)	Mar 24 31 (g)	(Actual) Apr 24 30 (h)	(Actual) May 24 31 (i) 5 1,113,850 \$	(Actual) Jun 24 30 (i) 1,528,192	Jul 24 31 (k) \$ 1,682,903	Aug 24 31 () \$ 1,66
COMME POR THI DAYS IN O Over Unc Less Mo Monthly r	ERCIAL & INDUSTRIAL HE MONTH OF: N IMONTH Inder Beginning Balance Nowe beginning balance to Page 2 effective February 1, 2024 revenue difference Inc/(Dec) revenue	(Actual) Sep 23 30 (a) \$ 1,345,089	(Actual) Oct 23 31 (b) \$ 1,787,793 \$ (367,231)	(Actual) Nov 23 30 (c) \$ 1,554,419 \$ (1,586,855)	(Actual) Dec 23 31 (d) \$ 61,182 \$ 873,134	Jan 24 31 (e) \$ 1,147,903 \$ \$ (832,341) \$	Feb 24 29 (f) 453,108 (1,345,089) 1,055,061	Mar 24 31 (g) \$ 244,003 \$ \$ (13,059) \$	(Actual) Apr 24 30 (h) 421,790	(Actual) May 24 31 (i) 5 1,113,850 \$	(Actual) Jun 24 30 (i) 1,528,192	Jul 24 31 (k) \$ 1,682,903 \$ (359,478)	Aug 24 31 () \$ 1,66
COMMEI Ine FOR THI Io. DAYS IN Over Unc Less Mo Monthly r True up	ERCIAL & INDUSTRIAL HE MONTH OF: N IMONTH Inder Beginning Balance Nowe beginning balance to Page 2 effective February 1, 2024 revenue difference Inc/(Dec) revenue	(Actual) Sep 23 30 (a) \$ 1,345,089 \$ 95,676	(Actual) Oct 23 31 (b) \$ 1,787,793 \$ (367,231) \$ 121,836	(Actual) Nov 23 30 (c) \$ 1,554,419 \$ (1,586,855) \$ 87,994	(Actual) Dec 23 31 (d) \$ 61,182 \$ 873,134 \$ 208,238	Jan 24 31 (e) \$ 1,147,903 \$ \$ (832,341) \$ \$ 131,804 \$	Feb 24 29 (f) 453,108 (1,345,089) 1,055,061 78,583	Mar 24 31 (g) \$ 244,003 \$ \$ (13,059) \$ \$ 188,458 \$	(Actual) Apr 24 30 (h) 421,790 \$	(Actual) May 24 31 (i) 5 1,113,850 \$ 82,373 \$ 6 322,492 \$	(Actual) Jun 24 30 6) 1,528,192 (331,487) 475,051	Jul 24 31 (k) \$ 1,882,903 \$ (359,478) \$ 327,771	Aug 24 31 () \$ 1,66 \$ (19
COMME ine FOR THI lo. DAYS IN O Over Und Less Mo Monthly r True up Lending B	ERCIAL & INDUSTRIAL HE MONTH OF: N IMONTH Inder Beginning Balance Nove beginning balance to Page 2 effective February 1, 2024 Prevenue difference Ino((Dec) revenue	(Actual) Sep 23 30 (a) \$ 1,345,089 \$ 95,676 \$ 336,123	(Actual) Oct 23 31 (b) \$ 1,787,793 \$ (367,231) \$ 121,836	(Actual) Nov 23 30 (c) \$ 1,554,419 \$ (1,586,855) \$ 87,994	(Actual) Dec 23 31 (d) \$ 61,182 \$ 873,134 \$ 208,238	Jan 24 31 (e) \$ 1,147,903 \$ \$ (832,341) \$ \$ 131,804 \$	Feb 24 29 (f) 453,108 (1,345,089) 1,055,061 78,583	Mar 24 31 (g) \$ 244,003 \$ \$ (13,059) \$ \$ 188,458 \$	(Actual) Apr 24 30 (h) 421,790 \$ 374,451 \$ 312,277 \$	(Actual) May 24 31 (i) 5 1,113,850 \$ 82,373 \$ 6 322,492 \$	(Actual) Jun 24 30 6) 1,528,192 (331,487) 475,051	Jul 24 31 (k) \$ 1,882,903 \$ (359,478) \$ 327,771	Aug 24 31 () \$ 1,663 \$ (198 \$ \$
COMME CO	ERCIAL & INDUSTRIAL HE MONTH OF: N MONTH Inder Beginning Balance fove beginning balance to Page 2 effective February 1, 2024 / revenue difference Incl(Dec) revenue Balance Pre-Interest s Average Balance	(Actual) Sep 23 30 (a) \$ 1,345,089 \$ 95,676 \$ 336,123 \$ 1,776,888	(Actual) Oet 23 31 (b) \$ 1,787,793 \$ (367,231) \$ 121,836 \$ 1,542,399	(Actual) Nov 23 30 (c) \$ 1,554,419 \$ (1,586,855) \$ 87,994 \$ 55,558	(Actual) Dec 23 31 (d) \$ 61,182 \$ 873,134 \$ 209,238 \$ 1,143,554	Jan 24 31 (e) \$ 1,147,903 \$ \$ (832,341) \$ \$ 131,804 \$ \$ 447,366 \$	Feb 24 29 (f) 453,108 (1,345,089) 1,055,061 78,583 241,663	Mar 24 31 (g) \$ 244,003 \$ \$ (13,059) \$ \$ 188,458 \$ \$ \$ 419,402 \$	(Actual) Apr 24 30 (h) 421,790 \$ 374,451 \$ 312,277 \$ 1,108,519 \$	(Actual) May 24 31 (i) 5 1,113,850 \$ 5 82,373 \$ 5 322,492 \$ 6 1,518,715 \$	(Actual) Jun 24 30 (i) 1,528,192 (331,487) 475,051	Jul 24 31 (k) \$ 1,882,903 \$ (359,478) \$ 327,771 \$ 1,651,196	Aug 24 31 () \$ 1,66 \$ (19 \$ \$ 1,46 \$ 1 56
COMME ine FOR THI lo. DAYS IN 10 Over Und 11 Less Mo 12 Monthly r 13 True up 14 Ending B	ERCIAL & INDUSTRIAL HE MONTH OF: N MONTH Inder Beginning Balance fove beginning balance to Page 2 effective February 1, 2024 revenue difference incl(Dec) revenue Balance Pre-interest Average Balance Rate	(Actual) Sep 23 30 (a) \$ 1,345,089 \$ 95,676 \$ 336,123 \$ 1,776,888 \$ 1560,988	(Actual) Oct 23 31 (b) \$ 1,787,793 \$ (367,231) \$ 121,836 \$ 1,542,399 \$ 1 685 096	(Actual) Nov 23 30 (c) \$ 1,554,419 \$ (1,586,855) \$ 87,994 \$ 555,558 \$ 804 989	(Actual) Dec 23 31 (d) \$ 61.182 \$ 873.134 \$ 209.238 \$ 1.143.554 \$ 602.388	Jan 24 31 (e) \$ 1,147,803 \$ \$ (832,341) \$ \$ 131,804 \$ \$ 447,366 \$ \$ 797 634 \$	Feb 24 29 (f) 453,108 (1,345,089) 1,055,061 78,583 241,683	\$ 244,003 \$ \$ (13,059) \$ \$ 188,458 \$ \$ 419,402 \$ \$ \$ 331703 \$	(Achsal) Apr 24 30 (h) 421,790 \$ 374,451 \$ 312,277 \$ 1,108,519 \$ 785,155 \$	(Actual) May 24 31 (i) 5 1,113,850 \$ 82,373 \$ 322,492 \$ 1,518,715 \$ 1,116,282 \$ 8,50%	(Actual) Jun 24 30 (i) 1,528,192 (331,487) 475,051 1,671,765 1,599,974	Jul 24 31 (k) \$ 1,882,903 \$ (359,478) \$ 327,771 \$ 1,651,196 \$ 1 667 050	31 () \$ 1,663 \$ (198

Reference

* These items do not include the \$4 024 830 revenue that has been removed per Docket No. DG 22-045 Order No. 26 632

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	Amount
	(a)	(b)
1	Projected (Over)/Under Recovery Balance February 1, 2025	\$310,303
2	2024 Property Tax Year Variance	\$ 1,201,392
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		Amount
	(a)		(b)
1	Property Taxes Included in Base Rates - Effec ive April 1, 2023 - October 31, 2023 (7 Months)	\$	5,206,190
2	Property Taxes Included in Base Rates - Effec ive November 1, 2023 - March 31, 2024 (5 Months)	_\$	4,505,360
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	\$	1,201,392

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

	ine		Beginning		(Over)/Under Ending	Balance Subject to	Interest	Days per		(Over)/Under Ending Balance
	No.	Month	Balance	Collections	Balance	Interest	Rate	Month	Interest	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	, ,		•			•	

Reference:

29 Total Feb 2024 - Jan 2025

- (b) From General Ledger
- (c) Actuals: Company financials; Forecast: PTAM Rate * Forecasted Therms

(\$2,194,904)

- (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
- (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

\$117,396

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

ine.												Total	State Tax	x	
lo.	Municipality	Parcel	Ins	tallment #1	ln:	stallment #2	Inst		Inst		R	ecoverable	Remo		Notes
	(a)	(b)		(c)		(d)		(e)		(f)		(g)	(h))	(1)
1	30090000	and the second s		00.000		40.057					5	44 000			
	Allenstown	000400-000001-000000	S	22,032	\$	19,857	5	12	\$	0.20	2	41,889			
2	Amherst	002-033-008		54,624		46,193		17		877		100,817			
3	Amherst	002-033-007		2,686		2,472		14		0.00		5,158			
4	Aubum	000001/000001/000UTL		770		693		435		2520		1,463			
5	Bedford	1-1-A		83,690		86,885		15		3.7		170,574			
6	Belmont	999-000-000-001		18,523		15,785		12		S-2		34,309			
7	Berlin	000404-000051.000DL1		8,091		26,892		55		85		34,983			
8	Boscawen	000099-000002-000000		14,353		6,117		25		2-3		20,470			
9	Bow	0-9-99		65,307		39,250		120		020		104,557			
10	Canterbury	000000-000002-000000		2,811		1,962		(2)		65-61		4,773			
11	Derry	35-102		48 110		54 716		(4)		65-63		102,826			
12	Franklin	000-001-00		65,508		20,411		.50		0.00		85,919			
13	G lford	210-002-000		51		97		1				148			(A)
14	G lford	210-003-000		47		90		14		823		137			(A)
15	G lford	210-004-000		47		87		6-6		50-00		134			(A)
16	Glford	210-005-000		48		90		- 2		323		138			(A)
17	G lford	200-003-000		2.877		3,346		-		21 - 22		6.223			
18	Goffstown	99-4-2		44,104		48.335		2		1320		92,439			
19	Goffstown	99-4-1		1,305		1,433		- 5				2,738			
20	Holis	056-027-001		1,712		1,792				20-00		3,504			
21	Hooksett	0GAS-0001		168,355		69,916		25 25		823		238,271			(B)
22	Hooksett	0036-0041-0001		3,419		4,176		- 5				7,595			(0)
23				162,968											
24	Hudson	100-006-000		102,908		145,290		17				308,258 1,862			
	Hudson	167-030-000						(4)		0-0					
25	Hudson	167-029-000		926		1,002		- 43		25		1,928			
26	Laconia	425/44/83/1		137,729		147,129		15				284,858			-
27	L tchfield	000UTL-000UTL-000001		15,332		16,071				22-5		31,403			(C)
28	Londonderry	81-7-0		35,477		43,360		85		873		78,837			
29	Londonderry	81-7-1		240,557		220,794		- 33		-		461,351			24500
30	Londonderry	81-14-0		14,342		11,989		12		15		26,331			(D)
31	Londonderry Londonderry- 7 Delta	81-14-1		11,001		5,440		(7)		950		16,442			(D)
32	Drive LLC	14-21-2		14,261		17,332		- 5		1075		31,593			(E)
33	Loudon	000070-000004-000000		103,150		103,012		12				206,162			
34	Manchester	0999A-0075		1,334,198		1,345,223		341		522-6		2,679,420			
35	Manchester	0752-0001		21,576		23,122		95		3.75		44,698			(F)
36	Manchester	0508-0002A		66		69		35				135			
37	Manchester	0394-0004		283		293		121		0.00		576			
88	Manchester	0471-0008		490		507		(%)		20-01		997			
39	Merrimack	006D-3-000000-000000		175,147		130,983		(4)		63-63		306,130			
40	Miford	036-183-000-000		921		1.011		6-6		50-00		1.932			
11	Miford	055-007-000-000		56,506		62 079		92		52.5		118,585			
12	Nashua	0039-00026		1,599		1,545		8		620		3,144			
13	Nashua	0038-00063		117		113		190		-0-0		230			
14	Nashua	0038-00020		185		178		12		823		363			
15	Nashua	0041-00011		28,070		16,820		-				44,890			
16	Nashua	0000PC-00005		1,363,341		1,239,437		- 6				2,602,778			
47	Northfield	000999-000001-000001		20.994		18,614		5		33		39,608			(C)
18	Pembroke	999-11		67,239		56,887		1-				124,126			(0)
19				2,085				2				3,500			
50	Sanborton	00.003.000.000				1,415		2		75-5					
51	Titon	000R23-000013-000000		130,537		60,485 11,942		-				191,022 22,676			
	Titon	000R23-000014-000000		10,734				0.405		0.40-					(0)
52	Concord	77Z/12		8,038		8,038		8,435		8,435		32,945			(C).(
53	Concord	77Z/11						2.5.3		- 23-30-30		7.55			(C).(
54	Concord	772/10		6,588		6,588		6,914		6,914		27,005			(C)
5	Concord	77Z/9		320		320		336		336		1,313			(C)
6	Concord	772/7		587		587		616		616		2,405			(C)
57	Concord	77Z/6		927		927		973		973		3,799			(C)
58	Concord	77Z/8/A		4		4		4				12	\$	1	(I)
9	Concord	NO00/1/13		13,752		13,752		12,053		12,053		51,609			9500
30	Concord	P000/1/6		771		771		299		299		2,139			
31	Concord	792Z/2/1		362		362		379		379		1,482			(C)
32	Concord	P000/1/3		25,695		25,695		9.950		9.952		71,291			(C).(
33	Concord	NO00/1/2		458.387		458,387		401,764		401,783		1,720,321			(K)
34	Concord	2027/21		.50,001											(H)
35	Concord	743Z/19		1,784		1,784		1.873		1,873		7,314			(C)
36	Concord	494Z/3		298		298		313		313		1,222			(C)
				128,569						313					
87	Keene	583038000UTL000				131,128		ă.		100		259,697			(L)
38	Keene	11603900000000 58201400000000		9,474 5,061		9,792 5,432		-				19,265 10,493			
	Keene- R&M REALTY														(M)
39 70	Keene Propane	583038000000000		3,761		3,969		- 5		873		7,730			(N)

Note (A) - Since this Parcel is a non-utility property the Company appropriately paid the State Education Tax. Per RSA 83-F 1.V the land subject to taxation on those parcels do not meet the definition of utility property and as such is not exempt from the State Education tax.

Note (B) - For Parcel QGAS-000f for the Town of Hookset the Company received a corrected invoice for this amount and correctly paid the corrected invoice.

Note (C) - These invoices include late fees that the company has paid and is not seeking recovery for.

Note (C) - These invoices include late fees that the company has paid and is not seeking recovery for.

Note (D) - Both Parcels No. 81-14-0 and No. 81-14-1 are related to our Londonderry office on Buttrick Road which houses both gas and electric employees for NH operations. This is a shared service building therefore costs have historically been split 70/30 between EnergyNorth Natural Gas (8840) and Granite State Electric (8830). EnergyNorth Natural Gas pays 70% of the invoice and Granite State Electric pays the remaining 30%. Parcel No. 81-14-0's total installment costs were \$20.483.00 and \$7172.00.

Note (E) - For Parcel 14-21-2 This Invoice is paid to 7 Delta Drive LLC and not to the Town of Londonderry the Company appropriately paid the State Education Tax as this is a leased property and is considered a non-utility property. The 7 Delta Drive facility is solely used for the management of inventory associated with capital work and as such the costs associated with the facility including lease payments are properly charged to capital. This treatment is consistent with other stores/inventory related costs that are allocated to capital in the ordinary course of accounting, in the Gas Plant Instructions contained with Title 18 Chapter 1 Subchapter F and 201 of the Code of Federal Regulation. The lease expense for the capital inventory facility is considered a "related stores expense" and property capitalizable.

Note (F) - For Parcel 0752-0001 The City of Manchester issued a separate invoice for the Central Business Service District Tax as this parcel is locating in downtown Manchester and is subject to this special assessment that is issued with Installment # 2.

Note (G) - For all Parcels for City of Concord two invoices for are issued in May 2023 and December 2023. The May Invoice contains Installment #1 for Q2 2023 and Installment #2 for Q3 2023. The December Invoice contains Installment #3 for Q4 2023 and Install ment #4 for Q1 2024.

Note (H) - Per Docket No. DG 20-105 and DG 17-048 as well as the Final Audit Report of DG 23-067 Parcel Nos. 77Z/11 and 202z/21 have been removed the Property Tax Calculations.

Tax Calculations.

Note (l) - For Parcel No. 772/6/A The company paid the State Education Tax correctly for Installments #1 (\$0.27) & #2 (\$0.27) and \$0.51 for Installment #3. The Company inadvertently missed on paying Installment #4 of \$4.53 (\$0.51 of such would be State Education Tax). The Company will pay this balance by the due date of Installment #2. The total State Education Tax paid that the Company should be reimbursed for is \$1.05.

Note (J) - For Parcel P000/1/3- The invoice for Installment #3 displays the amount paid after a credit of \$2.15 was applied to this parcel.

Note (K) - For Parcel NC00/1/2- The invoice for Installment #3 displays the amount paid after a credit of \$18.48 was applied to this parcel.

Note (L) - Formerly listed as Parcel No. 583038000001000.

Note (M) - This invoice is paid to R&M Realty not to the City of Keene. Since this Parcel is a leased property the Company appropriately paid the State Education Tax. Per RSA 83-F-1.V.

Note (N) - This Invoice is paid to Keene Propane NY not the City of Keene so the Company appropriately paid the State Education Tax. In December 2022 The Compan inadvertently paid the City of Keene instead of reimbursing Keene Propane NY directly. Instead of returning the payment The City of Keene applied a credit of the paymen of \$3 730.53 (Installment #2's amount owed in DG 23-076's filing). That credit applied to the Property Tax amount of \$3 760.84 resulting in a remaining balance of \$30.31.

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		Total
	(a)		(b)
1	Projected (Over)/Under Recovery Balance February 1, 2025	\$	(168,700)
2	Additional Rate Case Expenses Approved to be Recovered	\$	
3	Total Rate Case Expenses to be Recovered	\$	(168,700)
4	Forecasted February 2025 - January 2026 Distributed therm Sales	17	78,316,911
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 Reconcilation November 2022 through January 2025

					(Over)/Under	Balance				(Over)/Under
	Line		Beginning		Ending	Subject to		Days per		Ending Balance
	No.	Month	Balance	Collections	Balance	Interest	Interest Rate	Month	Interest	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

1	Winter Period Distribution (as of January 1, 2024)	Cus	tomer Charge	Block		Total
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	Es imated Winter 2024/2025 Distribution Subsidy	\$	45.25	\$ 186.74	\$	231.99
7	Number of Estimated 2024/2025 Participants		6,032	65		6,097
8	Winter Period COG (as of January 1, 2024)		ENNG	Keene		Total
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	Es imated Winter 2024/2025 COG Subsidy	\$	179.62	\$ 373.08	\$	552.70
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	Es imated Annual Administrative Costs					-
17	Total Program Costs				\$	859,989
18	Forecasted February 2025 - January 2026 Distributed therm Sales				1	78,316,911
19	Total Gas Assistance Program Charge				\$	0.0048

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

	₋ine No.	Month	Beginning Balance	Actual Costs	Collected Revenue	(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)	(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
- (h) Davs 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 (EnergyNorth 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
Customer Count																
		Actual	Projected	Projected	Projected	Projected										
Actual / Projected No. of Customers 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	Average 4,315	4,482	167
Non-LIHEAP		1 612	1 612	1 612	1 612	1 612	1 612	1 612	4,315 1 612	4,315 1 612	1 612	4,315 1 612	1 612	4,315 1 612	4,462 1 615	
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	3 170
Total	(a)	3 321	3 921	3 321	3 321	3 321	3 321	3 321	3 321	3 321	3 321	3 321	3 321	3 321	0 091	170
GAP Recoveries																
Actual / Projected														Total		
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	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
Program Costs																
Actual & Projected Costs														Total		
Prior Period Ending Balance	(c)	(75,533)												(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	27,476	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
Avg Monthly Residential Customer Bill	\$	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)
Avg Monthly Residential Low Income Customer Bill	\$	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)
Avg Monthly GAP Customer Discount	\$	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
Avg Monthly GAP Customer Discount as a % to Avg Monthly Residential Customer Bill	_	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%	
Gross Monthly Revenues	_	\$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
Total Costs as a percent of Gross Monthly Revenues	_	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
 This column represents actual data for the months in which such data is available plus projected data for the remaining months in the 12-month program year.

 GAP Projection on Bates 174 Filing DG 22-045 Local Distribution Adjustment Charge. Since 2023-2024 Local Distribution Adjustment Charge has not been approved.

 Ties to the Company's GAP deferral accounts 8404-20000-1169-1758 & 8942-20000-1-11756. Updated Accounts are 10168-1171100-111710004 & 10169-171100-11175004
- The actual number of customers prov ded for this report are the number of registered customers that were billed during the month. Last actual Customer Count used from April 2022. The Prior Year 2022-23 under/(over) ending balance.

 Actual administrative costs consists of bill inserts and advertising.

 The total discount is calcu add 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
- (a) (b) (c) (d)

Liberty Utilities (EnergyNorth Natural Gas) Corp dith's Liberty LDAC 2025 2026 Filing DAC BM Comparisons, Proposed LDAC Rates February 1.2525 – January 31, 2026 vs. Current LDAC Rates

333	Feb 26	Mar 26	Apr 26	May 26	un 26	ul 26	Aug 26	Sep 26	Oct 26	Nov 25	Dec 26	an 28	otal Feb Apr	otal Nov an	otal Peak	otal Off Peak	otal Year
-	123	101	6	36	17	13	12	20	8	81	115	133	288	330	618	1	762
													\$ 20.19	\$ 23.07	\$ 3.25	\$ 10.11	\$ 53.3
						0.006 \$	COURT OF STREET						\$ 0.17	\$ 0.20	\$ 0.37	\$ 0.09	\$ D.
5	0.0025 0.31					0.0025 \$ 0.03 \$	0.0025 \$ 0.03 \$	0.0025 \$ 0.05 \$				0.0025 0.33	\$ 0.72	\$ 0.82	\$ 1.5	\$ 0.36	\$ 1.9
5						0.0031 \$ 0.0 \$	0.0031 \$ 0.0 \$	0.0031 8		\$ 0.0031 \$ \$ 0.25 \$	0.0031 \$ 0.36 \$	0.0031 0. 1	\$ 0.89	\$ 1.02	\$ 1.92	\$ D. 5	\$ 2.3
5	0.0775 9.5				\$ 0.0775 \$ \$ 1.35 \$	0.0775 \$ 0.97 \$	0.0775 \$ 0.90 \$	0.0775 \$ 1.53 \$	0.0775 3.69	\$ 0.0775 \$ \$ 6.31 \$			\$ 22.35	\$ 25.5	\$ 7.89	\$ 11.19	\$ 59.0
5						0.0085 \$	0.0095 \$ 0.10 \$	0.0085 S 0.17 S	0.0085	\$ 0.0085 \$ \$ 0.69 \$	0.0085 \$ 0.98 \$	0.0085 1.13	\$ 2.5	\$ 2.80	\$ 5.25	\$ 1.23	\$ 6.
5					\$ (0.0009) \$ \$ (0.02) \$	(0.0009) \$ (0.01) \$	(0.0009) \$ (0.01) \$			\$ (0.0009) \$ \$ (0.07) \$			\$ (0.26)	\$ (0.30)	\$ (0.56)	\$ (0.13) \$ (D.6
5													\$ 1.38	\$ 1.58	\$ 2.97	\$ 0.69	\$ 3.6
5						0.1630 \$ 2.0 \$				\$ 0.1630 \$ \$ 13.28 \$	0.1630 \$ 18.7 \$		\$ 7,00				\$ 12 .2
4 anuary 31 20 R 3)	026																
	Feb 24 123	Mar 24 101	Apr 24	May 24 36	un 24	ul 24 13	Aug 24	8ep 24 20	Oot 24	Nov 24 81	Dec 24	an 26 133	otal Feb Apr 288	otal Nov an 330	otal Peak 618	Off Peak	otal Year 762
													\$ 20.19	5 23.07	\$ 325	\$ 10.11	\$ 53.3
5			s s 0.00056	\$ 0.00056									26 26 35 C		25 5035	SS 5-12	
5	(0.00003)		3) \$ (0.00003 0) \$ (0.00	(0.00003) (0.00003)			(0.00003) \$ (0.00) \$	(0.00003) \$		\$ (0.00003) \$ \$ (0.00) \$	(0.00003) \$ (0.00) \$	(0.00003)	s (0.01)	\$ (0.01)	\$ (0.02)	s (0.00	\$ (D.D
			s \$ 0.0005	\$ 0.0005									5 045	5 017	5 033	s n.ne	s o.
		\$ 0.105	2 \$ 0.1052	\$ 0.1052	\$ 0.1052 \$		0.1052 \$		0.1052							5 15 19	\$ 80.1
5	0.0119	\$ 0.011	9 \$ 0.0119	\$ 0.0119	\$ 0.0119 \$	0.0119 \$	0.0119 \$	0.0119 \$	0.0119	\$ 0.0119	0.0119 \$	0.0119	0.00		30	A .	
	(0.0037)	\$ (0.003	7) \$ (0.0037	\$ (0.0037)	\$ (0.0037) \$	(0.0037) \$	(0.0037) \$	(0.0037) \$	(0.0037)	\$ (0.0037) \$	(0.0037) \$	(0.0037)	9 David		50 93930 avox hasaan	(2) (50)	e eta Vill
5	0.01 7	\$ 0.01	7 \$ 0.01 7	\$ 0.01 7	\$ 0.01 7 \$	0.01 7 \$	0.01 7 \$	0.01 7 8	0.01 7	\$ 0.017	0.01 7 \$	0.01 7			163 7690 164 2480		
5		\$ 0.198	5 \$ 0.1986	\$ 0.1986	\$ 0.1986 \$		0.1986 \$	0.1986	0.1986	\$ 0.1986 \$	0.1986 \$	0.1986			E. 2793	1000	W-100-200
nmary (Pala Code	2.5	\$ 20.0	5 12.75	1 7.05	1 15 1	293	2.31 5	3.92 8	9.51	\$ 16.18	22.8	25. 2	57.27	3 65.	\$ 122.71	28.57	\$ 151.3
Allers (rate Code		Mar 25	Apr 25	May 26	un 25	11 25 III	Aug 26	2an 25	Oot 26	New 25	Dec 26	an 26	otal Feb Apr	otal Nov. an	otal Peak	otal Off Pask	otal Year
5	-	\$ -	\$ -	5 -		0.0%	0.0%			\$ - 1	0.0%	0.0%	\$ -0.0%	\$ 0.0%	\$ 0.0%	\$ -	5 -
•					\$ 0.0 \$ 85.9%	0.03 \$ 85.9%	0.03 \$ 85.9%	0.05 S	0.12 85.9%	\$ 0.21 \$ 85.9%	0.30 \$	0.3 85.9%	\$ 0.7 85.9%	\$ 0.85 85.9%	\$ 1.59 85.9%		
5					\$ (0.8) \$ -26.3%	(0.35) \$ -26.3%	(0.32) \$ -26.3%	(0.55) \$ -25.3%		\$ (2.26) \$ -26.3%	(3.19) \$	(3.69) -26.3%	\$ (7.99) -26.3%	\$ (9.13) -26.3%	\$ (17.12) -26.3%		
5		\$ (0.3) \$ (0.22	s (0.12)		335500	(0.0) \$	(0.07) \$. 77	2559	- 933	L. 170		188	\$ (2.5
		20.0	-														
5			9 \$ 0.18			0.0 \$	0.03 \$	0.06 \$		\$ 0.23 \$			\$ 0.82 -75.994		\$ 1.75 -75 96		
5	-75.9%	-75.9 \$ (1.0	% -75.99 D) \$ (0.6	6 -75.9%) \$ (0.35)	-75.9%	-75.9%	0.03 \$ -75.9% (0.12) \$ -67.3%	0.06 \$ -75.9% (0.20) \$ -67.3%	-75.9%	-75.9%	-75.9%	-75.9%	-75.9%	-75.9%	\$ 1.75 -75.9% \$ (6.12) -67.3%	-75.99	-75.9) \$ (7.5
	204 ansary 31 2 E R 3)	123 \$ 0,0700 \$ 8,627 \$ 0,0005	\$ 0,0005 \$ 0,000 \$ 0,00	122 101 \$ 0.0700 \$ 0.0700 \$ 0.0700 \$ 0.0700 \$ 0.0700 \$ 0.0700 \$ 0.0005 \$ 0.0000 \$ 0.0000 \$ 0.0002 \$ 0.0000 \$ 0.0000 \$ 0.0002 \$ 0.0000 \$ 0.0000 \$ 0.0003 \$ 0.0003 \$ 0.0003 \$ 0.0003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.003 \$ 0.077 \$ 0.075 \$ 0.003 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0000 \$ 0.0005 \$ 0.0005 \$ 0.0005 \$ 0	123	123	123	123	123	123	## 123 101 \$ 36 17 13 12 20 8 91 \$ 0.0700 \$ 0.0	123 901 6 36 176 170 130 12 20 8 91 115	123 191 6 356 177 13 12 20 18 91 115 133 13 12 20 18 91 115 133 134 135	Feb 26	Prop. 28	Tell Tell	Principal Prin

Liberty Utilities (EnergyNorth Natural Gas) Corp dita's Liberty LDAC 2025 2026 Filing LDAC 2025 2026 Filing

ypical Usage (herms)	Feb 25	Mar 26 338	Apr 26 191	May 26	un 26 38	ul 26 27	Aug 26 33	8ep 26	Oot 26	Nov 26 260	Dec 26 388	an 26 8	otal Feb Apr 976	Nov an	otal Peak 2,108	otal Off Peak 367	Year 2, 79
Energy Efficiency Energy Efficiency Amount			\$ 0.0 66 \$ 8.90	\$ 0.0 66 \$ \$ 2 \$			0.0 66 \$ 1.5 \$	0.0 66 1		\$ 0.0 66 \$ \$ 12.12 \$			\$ 5.7	\$ 52.76	\$ 98.23	\$ 17.11	\$ 115
Gas Holder Gas Holder Amount	\$ 0.0006 \$ 0.27		\$ 0.0006 \$ 0.11	\$ 0.0006 \$ \$ 0.05 \$	0.0006 \$	0.0006 \$	0.0006 \$ 0.02 \$	0.0006 1		\$ 0.0006 \$ \$ 0.16	0.0006 \$	0.0006	\$ 0.59	\$ 0.68	\$ 1.26	\$ 0.22	\$
MGP MGP Amount	\$ 0.0025 \$ 1.12	\$ 0.0025 \$ 0.85		\$ 0.0025 \$ \$ 0.23 \$			0.0025 \$ 0.08 \$	0.0025 \$ 0.12 \$		\$ 0.0025 \$ \$ 0.65 \$	0.0025 \$		\$ 2	\$ 283	§ 5.27	\$ 0.92	5
Environmental Total Environmental	\$ 0.0031 \$ 1.39			\$ 0.0031 \$ \$ 0.28 \$	0.0031 \$ 0.12 \$		0.0031 \$ 0.10 \$	0.0031 \$ 0.15 \$		\$ 0.0031 \$ \$ 0.81			\$ 3.03	\$ 3.51	\$ 6.53	\$ 1.1	5
RDAF RDAF amount	\$ 0.0160 \$ 7.15	\$ 0.0160	\$ 0.0160	\$ 0.0160 \$ \$ 1.6 \$			0.0160 \$ 0.53 \$	0.0160 1	0.0160	\$ 0.0160 \$	0.0160 \$ 6.20 \$		\$ 15.61	\$ 18.11		\$ 5.88	\$ 3
PTAM PTAM amount	\$ 0.0085 \$ 3.80	\$ 0.0085 \$ 2.87	\$ 0.0085 \$ 1.62	\$ 0,0085 \$ \$ 0,77 \$	0.0085 \$ 0.32 \$	0.0085 \$ 0.23 \$	0.0085 \$ 0.28 \$	0.0085 \$	0.0085	\$ 0.0085 \$ \$ 2.21 \$	0.0085 \$	0.0085	\$ 8.29	\$ 9.62	\$ 17.92	\$ 3.12	\$ 2
RCE RCE Amount	\$ (0.0009) \$ (0.0)	\$ (0.0009) \$ (0.30)	\$ (0.0009)	\$ (0.0009) \$ \$ (0.08) \$		(0.0009) \$ (0.02) \$	(0.0009) \$ (0.03) \$	(0.0009) \$ (0.0) \$					\$ (0.88)	\$ (1.02)	\$ (1.90)	\$ (0.33)	5 (
GAP GAP Amount	\$ 0.00 8 \$ 2.1		\$ 0.00 8 \$ 0.92	\$ 0.00 8 \$ \$ 0. \$			0.00 8 \$ 0.16 \$	0.00 8 1		\$ 0.00 8 \$ \$ 1.25 \$			\$.68	\$ 5.3	\$ 10.12	\$ 1.76	\$ 1
Total LDAC Total LDAC Amount	\$ 0.0781 \$ 3.90	\$ 0.0781 \$ 26.0	\$ 0.0781 \$ 1.91	\$ 0.0781 \$ \$ 7.10 \$	0.0781 \$	0.0781 \$	0.0781 \$ 2.57 \$	0.0781 3	0.0781	\$ 0.0781 \$ \$ 20.31	0.0781 \$	0.0781 37.83	s 75.21	s 88.2	s 16 63	\$ 28.68	\$ 19
Current LDAC Rates February 1 2024 Commercial/Industrial Sales Customs		l rancondulton	Curdomers (B	ala Costar O 411													
	Feb 24	Mar 24	Apr 24	May 24	un 24	ul 24	Aug 24	Sep 24	Oot 24	Nov 24	Dec 24	an 26	otal Feb Apr	otal Nov an	otal Peak	ofal Off Peak	Ye
ypical Ucage (herms)	5 0.0 66	338	191 \$ 0.0 66	91 \$ 0.0 66 \$	38 0.0 66 \$	0.0 66 8	33	0.0 66 1	130	260 \$ 0.0 66 3	388	0.0.66	976	1,132	2,108	367	2,
Energy Efficiency Energy Efficiency Amount	\$ 20.82	\$ 15.75	\$ 8.90	\$ 0.0055 S	1.77 \$	1.27 \$	1.5 \$	22	6.06	\$ 12.12	18.07	22.57	\$ 5.7	\$ 52.76	\$ 98.23	\$ 17.11	\$ 1
Gas Holder Amount	\$ 0.00056 \$ 0.25			\$ 0.00056 \$			0.00056 \$	0.00056		\$ 0.00056			\$ 0.55	\$ 0.6	\$ 1.19	\$ 0.21	\$
MGP Amount	\$ (0.00003) \$ (0.02)	\$ (0.00003) \$ (0.01)		\$ (0.00003) \$ \$ (0.00) \$	(0.000) \$ (0.00) \$		(0.00003) \$ (0.00) \$	(D.00003) \$ (0.00) \$		\$ (0.00003) \$ \$ (0.01) \$	(0.00003) \$ (0.01) \$	(0.00003) (0.02)	\$ (0.03)	\$ (0.0)	\$ (0.07)	\$ (0.01)	\$
Environmental Total Environmental	\$ 0,0005 \$ 0.22	\$ 0.0005 \$ 0.18	\$ 0.0005 \$ 0.10	\$ 0.0005 \$ \$ 0.05 \$	0.0005 \$ 0.02 \$	0.0005 \$ 0.01 \$	0.0005 \$ 0.02 \$	0.0005 \$	0.0005	\$ 0.0005 \$ \$ 0.1 \$	0.0005 \$ 0.21 \$	0.0005 0.26	\$ 0.50	\$ 0.60	\$ 1.10	\$ D.19	\$
RDAF RDAF amount	\$ 0.017 \$ 7.78		\$ 0.017 \$ 3.32	\$ 0.017 \$ \$ 1.58 \$		0.017 \$	0.017 \$ 0.57 \$	0.017 \$ 0.8 \$	0.017 2.26	\$ 0.017 \$ \$.53 \$	0.017 \$ 6.75 \$		\$ 16.98	\$ 19.70	\$ 36.68	\$ 6.39	\$
PTAM PTAM amount	\$ 0.0119 \$ 5.32		\$ 0.0119 \$ 2.27	\$ 0.0119 \$ \$ 1.08 \$			0.0119 \$ 0.39 \$	0.0119 \$ 0.57 \$		\$ 0.0119 \$ \$ 3.09 \$			\$ 11.61	\$ 13.7	\$ 25.08	\$.37	\$ 2
RCE RCE Amount	\$ (0.0037) \$ (1.67)			\$ (0.0037) \$ \$ (0.3) \$				(0.0037) \$ (0.18) \$		\$ (0.0037) \$ \$ (0.97) \$			\$ (3.65)	\$ (23)	\$ (7.88)	\$ (1.37)	5 (
GAP GAP Amount	\$ 0.01 7 \$ 6.57		\$ 0.01 7 \$ 2.81	\$ 0.01 7 \$ \$ 1.3 \$			0.01 7 \$ 0.8 \$	0.01 7 1 0.71 1		\$ 0.01 7 \$ \$ 3.82 \$			5 1.3	\$ 16.6	\$ 30.99	\$ 5. 0	\$ 3
Total LDAC Total LDAC Amount	\$ 0.087 \$ 39.0	\$ 0.087 \$ 29.5	\$ 0.087 \$ 16.68	\$ 0.087 \$ \$ 7.95 \$	0.087 \$ 3.32 \$	0.087 \$ 2.38 \$	0.087 \$ 2.88 \$	0.087 1 21 3	0.087 11.35		0.087 \$	0.087 2.32	\$ 85,26	\$ 98.9	\$ 18.20	\$ 32.10	\$ 21
LDAC Bill Impart: Commercial/Indus	rial Sales Customers and C	ommerolal/induc	trial ransport	ation Customers	(Rate Codes	3 41)							otal	otal	otal	otal	
Energy Efficiency	Feb 26 \$ - 0.0%	Mar 26 \$ - 0.0%	Apr 26 \$ - 0.0%	May 26 \$ - \$ 0.0%	un 26 - \$ 0.0%	ul 26 - \$ 0.0%	Aug 26 - \$ 0.0%	Sep 25 - 3 0.0%	Oot 26	Nov 26 5 - 3 0.0%	Dec 26	an 28 0.0%	Feb Apr 5 - 0.0%	Nov an \$ - 0.0%	Peak 5 - 0.0%	Off Peak \$ - 0.0%	¥e
Energy Efficiency % Environmental Amount	\$ 1.16	\$ 0.87	\$ 0.9	\$ 0.23 \$	0.10 \$	0.07 \$	0.08 \$	0.12	0.33	\$ 0.67	i 1.00 \$	1.25	\$ 2.52	\$ 2.91	\$ 5.3	\$ 0.9	\$
Environmental % RDAF amount	\$ (0.63)			85.9% \$ (0.13) \$				85.9% (0.07) \$						\$ (1.58)	\$ (2.95)		
RDAF % PTAM amount	\$ (1.52)			-8.0% \$ (0.31) \$			-8.0% (0.11) \$	-8 0% (0.16) \$		-8.0% \$ (0.88) \$				-8.0% \$ (3.85)	-8.0% \$ (7.17)		
PTAM %. RCE Amount	-28.6% \$ 1.27			-28.6% \$ 0.26 \$	-28.6% 0.11 \$	-28.6% 0.08 \$	-28.6% 0.09 \$	-28.6% 0.1 \$	-28.6% 0.37	-28.6% \$ 0.7 \$	-28.6% 5 1.10 \$	-28.6% 1.38		-28.6% \$ 3.22		-28.6% \$ 1.0	\$
RCE %	-75.9% \$ (2)	-75.9% \$ (3.35)	-75.9% 5 (1.89)	-75.9% s (0.90) s	-75.9% (0.38) \$	-75.9% (0.27) \$	-75.9% (0.33) \$	-75.9% (0. 8) 3	-75.9% (1.29)	-75.9% \$ (2.57) \$	-75.9% (3.8.) 5	-75.9% (79)		-75.9% \$ (11.21)	-75.9% s (20.87)	-75.9% \$ (3.5.1	5 6
GAP %	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	-67.3%	+
Total LDAC Amount Total LDAC %	\$ (.1) -10.6%	\$ (3.1) -10.6%	\$ (1.77) -10.6%	\$ (0.8) \$ -10.6%	(0.35) \$ -10.6%	(0.25) \$ -10.6%	(0.31) \$ -10.6%	(0. 5) 1 -10.6%	(1.21) -10.6%	\$ (2.2) \$ -10.6%	(3.60) \$ -10.6%	(.50) -10.6%			\$ (19.57) -10.6%	\$ (3. 1) -10.6%	

Liberty Utilities (Energylsorth Natural Gas) Corp. ditva Liberty LDAC 2022 2028 Filing LDAC BUI Comparisons, Proposed LDAC Rates returney 1, 2025 - January 31, 2025 vs. Current LDAC Rates

		Mar 26 Apr 26	May 26	un 26	ul 26	Aug 26	Sep 26	Oot 26	Nov 26	Dec 26	an 26	otal Feb Apr	otal Nov an	otal Peak	Off Peak	Yes
ypical Usage (herms)	3,862	3,053 1,922	1,022	53	338	15	611	1 500	2, 77	3, 33	,151	8,837	10,061	18,898	,339	23,2
Energy Efficiency Energy Efficiency Amount	\$ 0.0 66 \$ \$ 179.96 \$	0.0 66 \$ 0.0 66 1 2.28 \$ 89.58	\$ 0.0 66 \$ \$ 7.65 \$		0.0 66 \$ 15.73 \$	0.0 66 \$ 19.32 \$	0.0 66 \$ 28. 7 \$		\$ 0.0 66 \$ \$ 115. 2 \$			\$ 11.82	\$ 68.82	\$ 880,65	\$ 202.19	\$1,08
Gas Holder Gas Holder Amount	\$ 0,0006 \$ \$ 232 \$	0.0006 \$ 0.0006 1.83 \$ 1.15	\$ 0.0006 \$ \$ 0.61 \$		0.0006 \$ 0.20 \$	0.0006 \$ 0.25 \$	0.0006 \$ 0.37 \$	0.0006 0.90	\$ 0.0006 \$ \$ 1.9 \$	0.0006 \$ 2.06 \$	0.0006 2. 9	\$ 5.30	\$ 6.0	\$ 11.3	\$ 2.60	\$ 1
MGP MGP Amount	\$ 0.0025 \$ \$ 9.65 \$	0.0025 \$ 0.0025 7.63 \$.81	\$ 0.0025 \$ \$ 2.56 \$		0.0025 \$ 0.8 \$	0.0025 \$ 1.0 \$	0.0025 \$ 1.53 \$	0.0025 3.75	\$ 0.0025 \$ \$ 6.19 \$	0.0025 \$ 8,58 \$	0.0025 10.38	\$ 22.09	\$ 25.15	\$ 7.2	\$ 10.85	\$
Environmental Total Environmental	\$ 0.0031 \$ \$ 11.97 \$	0.0031 \$ 0.0031 9. 7 \$ 5.96	\$ 0.0031 \$ \$ 3.17 \$		0.0031 \$ 1.05 \$	0.0031 \$ 1.29 \$	0.0031 \$		\$ 0.0031 \$ \$ 7.68 \$		0.0031 12.87	\$ 27. D	\$ 31.19	\$ 58.58	\$ 13.5	\$
RDAF RDAF amount	\$ 0.0160 \$ \$ 61.79 \$	0.0160 \$ 0.0160 8.85 \$ 30.76	\$ 0.0160 \$ \$ 16.36 \$	0.0160 \$ 7.25 \$	0.0160 \$ 5. 0 \$	0.0160 \$ 6.63 \$	0.0160 \$ 9.78 \$		\$ 0.0160 \$ \$ 39.63 \$		0.0160 66. 1	\$ 11.0	\$ 160.97	\$ 302.37	\$ 69. 2	\$ 3
PTAM PTAM amount	\$ 0.0085 \$ \$ 32.83 \$	0.0085 \$ 0.0085 25.95 \$ 16.3	\$ 0,0085 \$ \$ 8.69 \$	0.0085 \$ 3.85 \$	0.0085 \$ 2.87 \$	0.0095 \$ 3.52 \$	0.0085 \$ 5.19 \$	0.0085 12.75	\$ 0.0085 \$ \$ 21.05 \$	0.0085 \$ 29.18 \$	0.0085 35.28	\$ 75.12	\$ 85.51	\$ 160.63	\$ 36.88	\$ 19
RCE Amount	\$ (0.0009) \$ \$ (3.8) \$	(0.0009) \$ (0.0009) (2.75) \$ (1.73)	\$ (0.0009) \$ \$ (0.92) \$	(0.0009) \$ (0.1) \$	(0.0009) \$ (0.30) \$	(0.0009) \$ (0.37) \$	(0.0009) \$ (0.55) \$		\$ (0.0009) \$ \$ (2.23) \$		(0.0009) (3.7)	\$ (7.95)	\$ (9.05)	\$ (17.01)	\$ (3.90)	5 (
GAP GAP Amount	\$ 0.00 8 \$ \$ 18.5 \$	0.00 8 \$ 0.00 8 1 .66 \$ 9.23	\$ 0.00 8 \$ \$.91 \$	0.00 8 \$ 2.18 \$	0.00 8 \$ 1.62 \$	0.00 8 \$ 1.99 \$	0.00 8 \$ 2.93 \$	0.00 8 7.20	\$ 0.00 8 \$ \$ 11.89 \$	0.00 8 \$ 16. 8 \$	0.00 8 19.92	\$ 2.2	\$ 8.29	\$ 90.71	\$ 20.83	\$ 1
Total LDAC Amount	\$ 0.0781 \$ \$ 301.61 \$	0.0781 \$ 0.0781 238, 6 \$ 150.13	\$ 0.0781 \$ \$ 79.85 \$	0.0781 \$ 35. 0 \$	0.0781 \$ 26.37 \$	0.0781 \$ 32.39 \$	0.0781 \$ 7.72 \$	0.0781	\$ 0.0781 \$ \$ 193. 5 \$		0.0781 32 .16	\$ 690.20	\$ 785.73	5 1, 75.93	\$ 338.86	\$1.8
Current LDAC Rates February 1 2024 Commercial/Industrial Sales Customers		ansportation Customers (R	ate Codes G 42)													97
		Mar 24 Apr 24	May 24	un 24	ul 24	Aug 24	3ep 24	Oot 24	Nov 24	Dec 24	an 26	otal Feb Apr	otal Nov an	otal Peak	otal Off Peak	Y
ypical Usage (herms)	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3,053 1,922	1,022	53	338	15	611	1 500	2, 77	3, 33	,151	8,837	10,061	18,898	,339	23
Energy Efficiency Energy Efficiency Amount	\$ 0.0 66 \$ \$ 179.96 \$	0.0 66 \$ 0.0 66 1 2.28 \$ 89.58	\$ 0.0 66 \$ \$ 7.65 \$		0.0 66 \$ 15.73 \$	0.0 66 \$ 19.32 \$	0.0 66 \$ 28. 7 \$	0.0 66 69.89	\$ 0.0 66 \$ \$ 115. 2 \$	0.0 66 \$ 159.98 \$		\$ 11.82	\$ 68.82	\$ 880.65	\$ 202.19	\$1,0
Gas Holder Gas Holder Amount	\$ 0.00056 \$ \$ 2.17 \$	0.00056 \$ 0.00056 1.72 \$ 1.08	\$ 0.00056 \$ \$ 0.58 \$	0.00056 \$ 0.26 \$	0.00056 \$ 0.19 \$	0.00056 \$ 0.23 \$	0.00056 \$ 0.3 \$		\$ 0.00056 \$ \$ 1.39 \$			\$.97	\$ 5.66	\$ 10.6	\$ 2.	\$
MGP Amount	\$ (0.00003) \$ \$ (0.13) \$	(0.00003) \$ (0.00003) (0.10) \$ (0.06)	\$ (0.00003) \$ \$ (0.03) \$	(0.0003) \$ (0.02) \$	(0.0003) \$ (0.01) \$	(0.00003) \$ (0.01) \$	(0.00003) \$ (0.02) \$		\$ (0.00003) \$ \$ (0.08) \$			\$ (0.30)	\$ (0.3)	\$ (0.6)	\$ (0.15)	5
Environmental Total Environmental	\$ 0,0005 \$ \$ 2.0 \$	0.0005 \$ 0.0005 1.62 \$ 1.02	\$ 0.0005 \$ \$ 0.5 \$		0.0005 \$ 0.18 \$	0.0005 \$ 0.22 \$	0.0005 \$ 0.32 \$	0.0005 0.79	\$ 0.0005 \$ \$ 1.31 \$	0.0005 \$ 1.82 \$	0.0005 2.20	\$.68	\$ 5.32	\$ 10.00	\$ 2.30	5
RDAF amount	\$ 0.017 \$ \$ 67.20 \$	0.017 \$ 0.017 53.13 \$ 33. 5	\$ 0.017 \$ \$ 17.79 \$		0.017 \$ 5.87 \$	0.017 \$ 7.22 \$	0.017 \$ 10.63 \$		\$ 0.017 \$ \$ 3.10 \$		0.017 72.22	\$ 153.77	\$ 175.05	\$ 328.82	\$ 75.50	\$
PTAM PTAM amount	\$ 0.0119 \$ \$ 5.96 \$	0.0119 \$ 0.0119 36.33 \$ 22.88	\$ 0.0119 \$ \$ 12.17 \$		0.0119 \$	0.0119 \$.93 \$	0.0119 \$ 7.27 \$		\$ 0.0119 \$ \$ 29.8 \$		0.0119 9.39	\$ 105.17	\$ 119.72	\$ 22 .89	\$ 51,63	\$ 2
RCE Amount	\$ (0.0037) \$ \$ (1 .) \$	(0.0037) \$ (0.0037) (11. 2) \$ (7.19)	\$ (0.0037) \$ \$ (3.82) \$		(0.0037) \$ (1.26) \$	(0.0037) \$ (1.55) \$	(0.0037) \$ (2.29) \$		\$ (0.0037) \$ \$ (9.26) \$		(0.0037) (15.52)	\$ (33.05)	\$ (37.63)	\$ (70.68)	\$ (16.23)) \$ (
GAP GAP Amount	\$ 0.01 7 \$ \$ 56.77 \$	0.01 7 \$ 0.01 7 .88 \$ 28.26	\$ 0.01 7 \$ \$ 15.03 \$		0.01 7 \$.96 \$	0.01 7 \$ 6.10 \$	0.01 7 \$ 8.98 \$		\$ 0.01 7 \$ \$ 36. 1 \$		0.01 7 61.01	\$ 129.91	\$ 1 7.89	\$ 277.80	\$ 63.78	\$ 3
Total LDAC Total LDAC Amount	\$ 0.087 \$ \$ 337. 9 \$	0.087 \$ 0.087 266.82 \$ 167.99	\$ 0.087 \$ \$ 89.35 \$	0.087 \$ 39.61 \$	0.087 \$ 29.50 \$	0.087 \$ 36.2 \$	0.087 \$ 53. 0 \$	0.087 131.07	\$ 0.087 \$ \$ 216.6 \$	0.087 \$ 300.01 \$	0.087 362.71	\$ 772.30	\$ 879.18	\$ 1,651. B	\$ 379.17	\$2.0
LDAC Bill Impact : Commercial/Industria	Sales Customers and Comm	nerolal/industrial_ransport	ation Customers	(Rate Codes G	42)							4.	obal	otal		1
	Feb 26	Mar 26 Apr 26	May 26	un 26	ul 26	Aug 26	3ep 26	Oot 26	Nov 26	Dec 26	an 28	otal Feb Apr	Nov an	Peak	Off Peak	Y
Energy Efficiency Energy Efficiency %	5 - \$	0.0% 0.0%	5 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ - \$ 0.0%	0.0%	0.0%	5 0.0%	\$ 0.0%	\$ 0.0%	\$ 0.0%	\$
Environmental Amount Environmental %	\$ 9.93 \$ 85.9%	7.85 \$.9 85.9% 85.9%	\$ 2.63 \$ 85.9%	1.17 \$ 85.9%	0.87 \$ 85.9%	1.07 \$ 85.9%	1.57 \$ 85.9%	3.86 85.9%	\$ 6.37 \$ 85.9%	8.83 \$ 85.9%	10.67 85.9%	\$ 22.72 85.9%	\$ 25.86 85.9%	\$ 8.58 85.9%	\$ 11.15 85.9%	
RDAF amount RDAF %	\$ (5. 1) \$ -8.0%	(.27) \$ (2.69) -8.0% -8.0%	\$ (1.3) \$ -8.0%	(0.63) \$ -8.0%	(0. 7) \$ -8.0%	(0.58) \$ -8.0%	(0.86) \$ -8 0%	(2.10) -8.0%	\$ (3.7) \$ -8.0%	(.81) \$ -8.0%	(5.81) -8.0%	\$ (12.37) -8.0%	\$ (1 .08) -8.0%	\$ (26. 6) -8.0%	\$ (6.07) -8.0%	5 (
PTAM amount PTAM %	\$ (13.13) \$ -28.6%	(10.38) \$ (6.5) -28.6% -28.6%	\$ (3. 8) \$ -28.6%	(1.5) \$ -28.6%	(1.15) \$ -28.6%	(1. 1) \$ -28.6%	(2.08) \$ -28.6%	(5.10) -28.6%	\$ (8. 2) \$ -28.6%	(11.67) \$ -28.6%	(1 .11) -28.6%	\$ (30.05) -28.6%	\$ (3 .21) -28.6%	\$ (6 .25) -28.6%	\$ (1.75) -28.6%	
RCE Amount RCE %	\$ 10.97 \$ -75.9%	8.67 \$ 5.6 -75.9% -75.9%	\$ 2.90 \$ -75.9%	1.29 \$ -75.9%	0.96 \$ -75.9%	1.18 \$ -75.9%	1.7 \$.26 -75.9%	\$ 7.03 \$ -75.9%	9.75 \$ -75.9%	11.79 -75.9%	\$ 25.10 -75.9%	\$ 28.57 -75.9%	\$ 53.67 -75.9%	\$ 12.32 -75.9%	
	100	700000000000000000000000000000000000000				(.11) 5	(6.05) \$	(1.85)	s (2 52) s		(1.09)			10 THE REPORT	s (295)	3 5 0
GAP Amount GAP %	\$ (38.23) \$ -67.3%	(30.23) \$ (19.03) -67.3% -67.3%	\$ (10.12) \$ -67.3%	(. 9) \$ -67.3%	(3.3) \$ -67.3%	-67.3%	-67.3%	-67.3%	67.3%	(33.99) \$ -67.3%	-67.3%	67.3%	\$ (99.60) -67.3%	\$ (187.09) -67.3%	-67.3%	

Liberty Utilities (EnergyNorth Natural Gas) Corp dib/a Liberty LDAC 2025 2028 Filing

	10 2000	emple some	-20000	90906465	(1282x)	Newscar	SWALL .	12/1/22/	12000000	ENGLE	WARES T	otal	otal	otal	otal	ota
ypical Usage (herms)	Feb 26 2,37	Mar 26 Apr 26 2,028 1,765	May 26 1,397	un 26 1,239	ul 26 1,176	Aug 26 1,222	3ep 26 1 25	Oot 26	Nov 26 1,825	2,193	an 26 2, 07	6,167	6, 26	Peak 12,593	7,783	20,37
Energy Efficiency Energy Efficiency Amount	\$ 0.0 66 \$ \$ 110.63 \$	0.0 66 \$ 0.0 9 .51 \$ 82.		\$ 0.0 66 1 \$ 57.7 1	0.0 66 \$ 5 .80 \$	0.0 66 \$ 56.95 \$	0.0 66 \$ 58. 2 \$	0.0 66 69.65	\$ 0.0 66 \$ \$ 85.05 \$	0.0 66 \$ 102.20 \$	0.0 66 112.18	\$ 287.38	\$ 299. 3	\$ 586.82	\$ 362.68	\$ 9 5
Gas Holder Gas Holder Amount	\$ 0.0006 \$ \$ 1. 2 \$	0.0006 \$ 0.00 1.22 \$ 1.		\$ 0.0006 1 \$ 0.7 1		0.0006 \$ 0.73 \$	0.0006 \$ 0.75 \$	0.0006 0.90	\$ 0.0006 \$ \$ 1.10 \$	0.0006 \$ 1.32 \$		\$ 3.70	\$ 3.86	\$ 7.56	\$.67	\$ 12
MGP MGP Amount	\$ 0.0025 \$ \$ 5.93 \$	0.0025 \$ 0.00 5.07 \$		\$ 0.0025 1 \$ 3.10 1		0.0025 \$ 3.06 \$	0.0025 \$ 3.13 \$	0.0025 3.7	\$ 0.0025 \$ \$.56 \$	0.0025 \$ 5. 8 \$		\$ 15. 2	\$ 16.06	\$ 31.8	\$ 19. 6	\$ 5
Environmental Total Environmental	\$ 0.0031 \$ \$ 7.36 \$	0.0031 \$ 0.00 6.29 \$ 5.		\$ 0.0031 4 \$ 3.8 4		0.0031 \$ 3.79 \$	0.0031 \$ 3.89 \$		\$ 0.0031 \$ \$ 5.66 \$			\$ 19.12	\$ 19.92	\$ 39.0	\$ 2,13	\$ 6
RDAF RDAF amount	\$ 0.0160 \$ \$ 37.98 \$			\$ 0.0160 0 \$ 19.82 0		0.0160 \$ 19.55 \$	0.0160 \$ 20.06 \$		\$ 0.0160 \$ \$ 29.20 \$	0.0160 \$ 35.09 \$		\$ 98.67	\$ 102.81	\$ 201. 8	\$ 12.53	\$ 32
PTAM amount	\$ 0.0085 \$ \$ 20.18 \$	0.0085 \$ 0.00 17.2 \$ 15.		\$ 0.0085 1 \$ 10.53 1		0.0085 \$ 10.39 \$	0.0085 \$	0.0085 12.70	\$ 0.0085 \$ \$ 15.51 \$	0.0085 \$		\$ 52.2	\$ 5.62	\$ 107.0	\$ 66.15	\$ 17.
RCE RCE Amount	\$ (0.0009) \$ \$ (2.1) \$	(0.0009) \$ (0.00 (1.83) \$ (1.	39) \$ (0.0009) 59) \$ (1.26)			(0.0009) \$ {1.10} \$	(0.0009) \$ (1.13) \$			(0.0009) \$ (1.97) \$		\$ (5.55)	\$ (5.78)	\$ (11.33)	\$ (7.00	5 (1
GAP GAP Amount	\$ 0.00 8 \$ \$ 11.39 \$	0.00 8 \$ 0.00 9.7 \$ 8.		\$ 0.00 8 1 \$ 5.95 1		0.00 8 \$ 5.87 \$	0.00 8 \$	0.00 8 7.17		0.00 8 \$ 10.53 \$		\$ 29.60	\$ 30.8	\$ 60.	\$ 37.36	
LDAC LDAC Amount	\$ 0.0781 \$ \$ 185.0 \$	0.0781 \$ 0.07 158 0 \$ 137		\$ 0.0781 3 \$ 96.77 5	0.0781 \$	0.0781 \$	0.0781 \$	0.0781	\$ 0.0781 \$ \$ 1.25 \$	0.0781 \$		s 81.6	\$ 501.8	S 983 B	\$ 507.8	\$1.59
Current LDAC Rates November 1 2022			T									-			-	
Commercial/Industrial Sales Customers a					- Marie -		and the same of		To the same of			otal	otal	otal	otal	ď
ypical Ucage (herms)	Feb 24 2,37	Mar 24 Apr 24 2,028 1,765	May 24 1,397	un 24 1,239	ul 24 1,176	Aug 24 1,222	3ep 24 1 25	Oot 24	Nov 24 1,825	Dec 24 2,193	an 26 2, 07	Feb Apr 6,167	Nov an 6, 26	Peak 12,593	7,783	Ye 20,3
Energy Efficiency Energy Efficiency Amount	\$ 0.0 66 \$ \$ 110.63 \$	0.0 66 \$ 0.0 9 .51 \$ 82		\$ 0.0 66 3 \$ 57.7	0.0 66 \$ 5 .80 \$	0.0 66 \$ 56.95 \$	0.0 66 \$ 58. 2 \$	0.0 66 69.65	\$ 0.0 66 \$ \$ 85.05 \$	0.0 66 \$ 102.20 \$	0.D 66 112.18	\$ 287.38	\$ 299.3	\$ 586.82	\$ 362.68	\$ 9
Gas Holder Gas Holder Amount	\$ 0.00056 \$ \$ 1.3 \$	0.00056 \$ 0.000 1.1 \$ 0.		\$ 0.00056 \$ \$ 0.70 \$		0.00056 \$ 0.69 \$	0.00056 \$ 0.71 \$		\$ 0.00056 \$ \$ 1.03 \$	0.00056 \$ 1.23 \$		\$ 3.7	\$ 3.62	\$ 7.09	\$.38	\$ 1
MGP Amount	\$ (0.00003) \$ \$ (0.08) \$	(0.00003) \$ (0.000 (0.07) \$ (0.			(0.00003) \$ (0.0) \$	(0.00003) \$ (0.0) \$	(0.00003) \$ (0.0) \$	(0.00003) (0.05)	\$ (0.00003) \$ \$ (0.06) \$	(0.00003) \$ (0.07) \$		\$ (0.21)	\$ (0.22)	\$ (0.2)	\$ (0.26	5 (
Environmental Total Environmental	\$ 0.0005 \$ \$ 1.26 \$	0.0005 \$ 0.00 1.07 \$ 0.0		\$ 0,0005 1 \$ 0,66 1		0.0005 \$ 0.65 \$	0.0005 \$ 0.66 \$		\$ 0.0005 \$ \$ 0.97 \$	0.0005 \$ 1.16 \$		\$ 3,26	\$ 3.0	\$ 6.66	\$.12	5 1
RDAF RDAF amount	\$ 0.017 \$ \$ 1.31 \$	0.017 \$ 0.01 35.29 \$ 30.		\$ 0.817 1 \$ 21.56 1		0.017 \$ 21.27 \$	0.017 \$ 21.81 \$	0.017 26.01	\$ 0.017 \$ \$ 31.76 \$	0.017 \$ 38.16 \$		\$ 107.31	\$ 111.81	\$ 219.11	\$ 135. 2	\$ 39
PTAM PTAM amount	\$ 0.0119 \$ \$ 28.25 \$	0.0119 \$ 0.01 2 .1 \$ 21.		\$ 0.0119 0 \$ 1.7 0		0.0119 \$	0.0119 \$		\$ 0.0119 \$ \$ 21.72 \$			\$ 73.39	\$ 76.7	\$ 1 9.85	\$ 92.62	\$ 2
RCE RCE Amount	\$ (0.0037) \$ \$ (8.88) \$		\$ (0.0037) \$ (5.23)	\$ (0.0037) 1 \$ (.63) 1		(0.0037) \$ (.57) \$	(0.0037) \$ (.69) \$		\$ (0.0037) \$ \$ (6.83) \$			\$ (23.06)	\$ (2.03)	\$ (7.10)	\$ (29.11	\$ (7
GAP GAP Amount	\$ 0.01 7 \$ \$ 3.90 \$	0.01 7 \$ 0.01 29.81 \$ 25.		\$ 0.01 7 1 \$ 18.21 1		0.01 7 \$ 17.97 \$	0.01 7 \$ 18. 3 \$		\$ 0.01 7 \$ \$ 26.83 \$			\$ 90.65	\$ 9.6	\$ 185.11	\$ 11.1	\$ 29
Total LDAC Total LDAC Amount	\$ 0.087 \$ \$ 207, 6 \$	0.087 \$ 0.08 177.2 \$ 15		\$ 0.087 1 \$ 108.28 1		0.087 \$ 106,80 \$	0.087 \$ 109.56 \$	0.087 130.62	\$ 0.087 \$ \$ 159.9 \$	0.087 \$ 191.66 \$		5 538.93	\$ 561.53	\$ 1,100.6	\$ 680.1	\$1.78
LDAC Bill Impact : Commercial/Industria	I Sales Customers and Con		portation Custome	rs (Rate Codes	G 52)	1100000000	7,5793	1	30 230000 2	1,000			440			11 20
	Feb 25	Mar 26 Apr 26	May 26	un 26	ul 26	Aug 26	\$ep 25	Oot 26	Nov 26	Dec 26	an 26	otal Feb Apr	otal Nov an	otal Peak	Off Peak	Yes
Energy Efficiency Energy Efficiency Amount	\$ - \$ 0.0%	0.0% 0.		5 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	\$ - 0.0%	\$
Environmental Total Environmental	\$ 6.10 \$ 85.9%	5.21 \$ 85.9% 85.		\$ 3.19 (85.9%	3.02 \$ 85.9%	3.1 \$ 85.9%	3.22 \$ 85.9%	3.8 85.9%	\$.69 \$ 85.9%	5.6 \$ 85.9%	6.19 85.9%	\$ 15.85 85.9%	\$ 16.52 85.9%	\$ 32.37 85.9%	\$ 20.01 85.9%	
RDAF RDAF amount	\$ (3.32) \$ -8.0%	(2.8) \$ (2. -8.0% -8.		\$ (1.73) 1 -8.0%	(1.65) \$ -8.0%	(1.71) \$ -8.0%	(1.76) \$ -8 0%	(2.09) -8.0%	\$ (2.56) \$ -8.0%	(3.07) \$ -8.0%	(3.37) -8.0%	\$ (8.63) -8.0%	\$ (9.00) -8.0%	\$ (17.63) -8.0%	\$ (10.90 -8.0%	\$ (2
PTAM PTAM amount	\$ (8.07) \$ -28.6%	(6.90) \$ (6.1 -28.6% -28.	30) \$ (.75) 5% -28.6%	\$ (.21) t	(.00) \$ -28.6%	(.16) \$ -28.6%	(.26) \$ -28.6%	(5.08) -28.6%	\$ (6.21) \$ -28.6%	(7. 6) \$ -28.6%	(8.19) -28.6%	\$ (20.97) -28.6%	\$ (21.85) -28.6%	\$ (2.81) -28.6%	\$ (26. 6) -28.6N	
RCE RCE Amount	\$ 6.7 \$ -75.9%	5.76 \$ 5. -75.9% -75.		\$ 3.52 t	3.3 \$ -75.9%	3. 7 \$ -75.9%	3.56 \$ -75.9%	.2 -75.9%	\$ 5.18 \$ -75.9%	6.23 \$ -75.9%	6.8 -75.9%	\$ 17.51 -75.9%	\$ 18.25 -75.9%	\$ 35.76 -75.9%	\$ 22.10 -75.9%	
GAP GAP Amount	\$ (23.50) \$ -67.3%	(20.08) \$ (17. -67.3% -67.	7) \$ (13.83)			(12.10) \$ -67.3%	(12. 1) \$ -67.3%	(1 .80) -67.3%		(21.71) \$ -67.3%			\$ (63.61) -67.3%	\$ (12 .67) -67.3%	Les Cayes	\$ (20
			00 1 00000000								- E-577 VC-7		V.009c.715		1000000	4