

Quarterly COVID-Related Impacts Tracking Summary

Company *Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty*

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A Lost Revenues Please see Liberty Utilities Arrearage Spreadsheet for billed usage and revenues.

C Data Collection

a. Continue Monthly Arrearage Please see Liberty Utilities Arrearage Spreadsheet.

		Fall River & N. Attleboro Service Area								
		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
b. Bad Debt Expense (1)										
1	Reported Revenues	8,982,999	9,867,869	7,594,127	4,653,848	4,871,700	1,022,054	1,754,269	2,369,661	1,596,082
2	Accounts Receivable	16,634,770	19,684,022	16,990,276	15,542,149	16,741,809	13,885,134	12,694,029	11,464,368	11,260,539
3	Gross Accounts Receivable Write-offs (6)	1,250	161,765	52,766	75,093	-	-	-	-	-
4	Accounts Receivable Recoveries (6)	(29,438)	(40,894)	(40,736)	(50,333)	-	-	-	-	-

		Blackstone Service Area								
		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
b. Bad Debt Expense (1)										
1	Reported Revenues	381,901	301,570	264,720	116,922	82,986	65,573	64,663	60,661	65,072
2	Accounts Receivable	465,151	616,974	503,152	384,179	236,571	137,622	105,302	66,094	41,572
3	Gross Accounts Receivable Write-offs (6)	-	-	-	7,256	-	-	-	-	-
4	Accounts Receivable Recoveries (6)	-	-	-	-	-	-	-	-	-

		Liberty								
		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
c. Financial Health Information										
Bank Lines of Credit (2)										
1	Increase to Bank Lines of Credit	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Requested Increase to Bank Lines of Credit	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Dividends (3)										
2	Issuance of Dividends	0	0	0	0	0	0	0	0	0
	Plans to Issue Dividends	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Increase in Dividend Amounts	0	0	0	0	0	0	0	0	0
	Plans to Increase in Dividend Amounts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3	Capital Markets Access (4)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
4	Credit Rating Agency Actions (5)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

		Liberty Utilities Co								
		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
c. Financial Health Information										
Bank Lines of Credit (2)										
1	Increase to Bank Lines of Credit	0	0	0	0	0	0	0	0	0
	Requested Increase to Bank Lines of Credit	0	0	0	0	0	0	0	0	0
Dividends (3)										
2	Issuance of Dividends	0	0	0	0	0	0	0	0	0
	Plans to Issue Dividends	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Increase in Dividend Amounts	0	0	0	0	0	0	0	0	0
	Plans to Increase in Dividend Amounts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3	Capital Markets Access (4)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
4	Credit Rating Agency Actions (5)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes:

- (1) The Company is unable to provide the bad debt expense information by zipcode. The Company is able to provide it by Fall River and North Attleboro, and Blackstone service areas.
- (2) Liberty and Liberty Utilities Co (parent company) did not increase or request an increase in its bank lines of credit.
- (3) Liberty and Liberty Utilities Co did not issue or plan to issue dividends during this time period.
- (4) Liberty and Liberty Utilities Co did not need to access the capital markets.
- (5) Liberty isn't rated by the credit rating agencies. There was no change in the credit rating of Liberty Utilities Co.
- (6) Due to implementation of SAP, the Company is unable to report this information at this time.

Number of Completed Hardship Protections by Customer Class									
	Residential	-	115	2	-	-	-	-	-
	Low Income Residential	-	93	-	926	-	-	-	-
14	Small C&I	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-
Number of New Hardship Protections by Customer Class									
	Residential	228	-	-	88	-	-	-	-
	Low Income Residential	514	-	187	-	-	-	-	-
15	Small C&I	-	-	-	-	32	7	0	8
	Medium C&I	-	-	-	-	-	-	-	-
16	Large C&I	-	-	-	-	-	-	-	-
Number of Customers Completing an AMP Program ⁽⁸⁾									
	All Residential & Low Income Residential Classes	359	63	72	180	1	30	2	80
Number of Customers Enrolling an AMP Program									
	Residential	-	6	-	-	-	-	-	-
	Low Income Residential	-	58	-	52	13	862	13	432
17	Small C&I	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-
18	Large C&I	-	-	-	-	-	-	-	-
Number of Customers Re-Enrolling an AMP Program ⁽⁷⁾									
	All Rate Classes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Number of Customers Dropping Off an AMP Program									
	Residential	376	6	2	188	1	4	17	84
	Low Income Residential	-	-	-	-	-	-	-	-
19	Small C&I	-	-	-	-	-	-	-	-
20	Medium C&I	-	-	-	-	-	-	-	-
21	Large C&I	-	-	-	-	-	-	-	-
	Number of Enrolling (New) Low-Income Customers	276	293	93	156	32	217	1477	72
	Number of Dropping Off Low-Income Customers	193	140	104	132	24	1,727	273	55
Number of Required Deposits by Customer Class									
	Residential	-	-	-	-	-	-	-	-
	Low Income Residential	-	-	-	-	-	-	-	-
22	Small C&I	8	11	11	5	-	-	-	-
	Medium C&I	-	-	2	-	-	-	-	-
	Large C&I	1	-	-	-	-	-	-	-
Number of Required New or Increased Deposits by Customer Class									
	Residential	-	-	-	-	-	-	-	-
	Low Income Residential	-	-	-	-	-	-	-	-
23	Small C&I	8	11	11	5	-	-	4	2
	Medium C&I	-	-	2	-	-	-	-	-
	Large C&I	1	-	-	-	-	-	-	-
Number of Required Reduced/Foregone Deposits by Customer Class									
	Residential	-	-	-	-	-	-	-	-
	Low Income Residential	-	-	-	-	-	-	-	-
24	Small C&I	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-
Number of Deposits Returned by Customer Class									
	Residential	-	-	-	-	-	-	-	-
	Low Income Residential	-	-	-	-	-	-	-	-
	Small C&I	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-

Notes:

⁽¹⁾ The Company is unable to provide the number of disconnection notices by rate class. However, the Company did not send disconnection notices to the residential rate class during this time frame. Therefore, the number provided represents the C&I rate classes. As of August 2021, the Company was able to provide the number of disconnections by rate class.

⁽²⁾ The Company is unable to provide the number of reconnects by rate class.

⁽³⁾ The Company is unable to provide the number and amount of reconnection fees by rate class.

⁽⁴⁾ Credit card fees are charged through a third party. Estimated credit card fees were calculated based on the number payments received. For May and June, the Company is unable to estimate the credit card fees since the Company is unable to breakdown the number of fees by rate class due to the implementation of SAP.

⁽⁵⁾ Late payment charges were not applied or collected. The number of customers and the amount provided is based on what was assessed. For May and June, due to SAP the Company does not have an accurate way to report what the late payment fees would have been. The Company will be able to provide late fee information moving forward beginning in July.

⁽⁶⁾ The Company is unable to provide the number of new deferred payment arrangements by rate class.

⁽⁷⁾ The Company is unable to track this information.

⁽⁸⁾ The Company is unable to provide the number of Completed AMP Program by rate class.

⁽⁹⁾ Due to the implementation of SAP, the Company is unable to report some information by rate class. The Company is working to see if it is something that can be provided in future reporting.