

**Quarterly COVID-Related Impacts Tracking Summary**

**Company** Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty  
**Contact Information** R.J. Ritchie | R.J.Ritchie@libertyutilities.com | C: 774-320-5801  
**Date:** April 29, 2022

**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	Oct-21	Nov-21	Dec-21
<b>b. Bad Debt Expense (1)</b>												
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	2,755,356	5,175,689	8,940,500
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	11,329,300	12,497,377	17,556,990
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	Oct-21	Nov-21	Dec-21
<b>b. Bad Debt Expense (1)</b>												
1 Reported Revenues	381,901	301,570	264,720	116,922	82,986	65,573	64,663	60,661	65,072	101,414	287,299	396,165
2 Accounts Receivable	465,151	616,974	503,152	384,179	236,571	137,622	105,302	66,094	41,572	60,412	305,481	454,700
3 Gross Accounts Receivable Write-offs (6)	-	-	-	7,256	-	-	-	-	-	-	-	12,521
4 Accounts Receivable Recoveries (6)	-	-	-	-	-	-	-	-	-	-	-	-

Liberty												
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>c. Financial Health Information</b>												
<b>Bank Lines of Credit (2)</b>												
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	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	n/a	n/a	n/a
<b>Dividends (3)</b>												
2 Issuance of Dividends	0	0	0	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	n/a	n/a	n/a
Increase in Dividend Amounts	0	0	0	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	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	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	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	Oct-21	Nov-21	Dec-21
<b>c. Financial Health Information</b>												
<b>Bank Lines of Credit (2)</b>												
1 Increase to Bank Lines of Credit	0	0	0	0	0	0	0	0	0	0	0	Yes <sup>(7)</sup>
Requested Increase to Bank Lines of Credit	0	0	0	0	0	0	0	0	0	0	0	0
<b>Dividends (3)</b>												
2 Issuance of Dividends	0	0	0	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	n/a	n/a	n/a
Increase in Dividend Amounts	0	0	0	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	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	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	Yes <sup>(8)</sup>	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.
- (7) On December 20, 2021, Liberty Utilities Co. entered into a delayed draw term facility for up to \$1.1 billion. No draws were made in December 2021. An initial draw of approx. \$610.4 million was made in January 2022 in connection with Liberty Utilities Co.'s acquisition of New York American Water.
- (8) On October 28, 2021, S&P revised its outlook on Liberty Utilities Co. from "Stable" to "Negative" as a result of the public announcement made by its parent Algonquin Power & Utilities to purchase Kentucky Power Co. On March 24, 2022, S&P affirmed the BBB rating of Liberty Utilities Co.

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Date:

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	Jan-21	Feb-21	Mar-21	Apr-21	May-21 <sup>(9)</sup>	Jun-21 <sup>(9)</sup>	Jul-21 <sup>(9)</sup>	Aug-21 <sup>(9)</sup>	Sep-21 <sup>(9)</sup>	Oct-21	Nov-21	Dec-21
<b>d. Customer Specific Data</b>												
<b>1 Number of Customers by Customer Class</b>												
Residential	43,444	43,351	43,359	42,924	43,306	45,112	43,862	43,814	43,831	43,762	43,856	44,062
Low Income Residential	10,098	10,273	10,296	10,740	10,716	8,989	10,193	10,210	10,212	10,301	10,333	10,361
Small C&I	3,810	3,820	3,815	3,811	3,819	3,805	3,802	3,802	3,807	3,805	3,854	3,859
Medium C&I	539	538	539	541	542	544	543	543	544	544	544	544
Large C&I	19	19	20	19	20	19	19	19	19	19	18	20
Total Customers	57,910	58,001	58,029	58,035	58,403	58,469	58,419	58,388	58,413	58,431	58,605	58,846
<b>2 Number of Disconnects by Customer Class</b>												
Residential	-	-	-	-	-	-	-	27	550	197	21	-
Low Income Residential	-	-	-	-	-	-	-	6	155	55	5	-
Small C&I	4	-	2	-	-	-	-	6	15	5	6	1
Medium C&I	2	-	1	-	-	-	-	-	4	1	-	2
Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
<b>3 Number of Disconnection Notices by Customer Class <sup>(1)</sup></b>												
Residential	-	-	-	-	-	-	-	167	849	287	238	849
Low Income Residential	-	-	-	-	-	-	-	28	178	75	24	-
C&I	305	249	497	322	-	-	-	30	27	14	15	51
<b>4 Number of Reconnects by Customer Class <sup>(2)</sup></b>												
All Rate Classes	3	1	13	-	-	1	-	14	35	11	285	18
<b>5 Number of Reconnection Fees by Customer Class <sup>(3)</sup></b>												
All Rate Classes	3	1	13	-	-	1	-	14	35	65	29	8
<b>Total Assessed Reconnection Fees by Customer Class <sup>(3)</sup></b>												
All Rate Classes	\$ 30.00	\$ 10.00	\$ 130.00	\$ -	\$ -	\$ 10.00	\$ -	\$ 140.00	\$ 350.00	\$ 650.00	\$ 290.00	\$ 80.00
#REF!	<b>Number of Credit Card Fees by Customer Class</b>											
Residential	6,114	6,120	8,005	6,197			5,913	7,144	7,212	29,193	22,114	14,496
Low Income Residential	949	948	1,158	1,028								
Small C&I	110	144	183	157	4,847	7,515						
Medium C&I	18	23	50	31			271	192	175	710	565	400
Large C&I	2	-	2	-								
<b>Total Assessed Credit Card Fees by Customer Class <sup>(4)</sup></b>												
Residential	\$ 24,150.30	\$ 24,174.00	\$ 31,619.75	\$ 24,478.15	\$ -	\$ -	\$ 10,347.75	\$ 12,502.00	\$ 12,621.00	\$ 51,087.75	\$ 38,699.50	\$ 25,368.00
Low Income Residential	\$ 3,748.55	\$ 3,744.60	\$ 4,574.10	\$ 4,060.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Small C&I	\$ 1,094.50	\$ 1,432.80	\$ 1,820.85	\$ 1,562.15	\$ -	\$ -	\$ 2,100.25	\$ 1,488.00	\$ 1,356.25	\$ 5,502.50	\$ 4,378.75	\$ 3,100.00
Medium C&I	\$ 27.95	\$ 228.85	\$ 497.50	\$ 308.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large C&I	\$ 19.90	\$ -	\$ 19.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
#REF!	<b>Number of Late Payment Fees by Customer Class <sup>(5)</sup></b>											
All Rate Classes	4,205	4,238	4,240	4,232	-	-	32	1,700	1,835	1,712	1,822	1,923
<b>Total Assessed Late Payment Fees by Customer Class <sup>(5)</sup></b>												
All Rate Classes	\$ 8,247.39	\$ 5,793.66	\$ 10,049.66	\$ 9,255.59	\$ -	\$ -	\$ 9,437.97	\$ 4,528.12	\$ 4,684.17	\$ 5,032.18	\$ 4,885.57	\$ 7,017.70
#REF!	<b>Number of Existing Deferred Payment Arrangements by Customer Class</b>											
Residential	126	134	164	175			306	263	393	339	254	199
Low Income Residential	20	13	21	34			50	47	69	67	43	33
Small C&I	6	12	13	9	245	505	3	3	4	2	2	1
Medium C&I	3	-	2	2			0	0	1	-	-	-
Large C&I	-	-	-	0			0	0	0	-	-	-
#REF!	<b>Number of Completed Deferred Payment Arrangements by Customer Class</b>											
Residential	4	2	5	-	-	-						
Low Income Residential	1	-	1	-	-	-						
Small C&I	-	-	-	-	-	-	33	0	0	0	0	0



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Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
Small C&I	8	11	11	5	-	-	4	2	2	2	22	1
Medium C&I	-	-	2	-	-	-	-	-	-	-	-	-
Large C&I	1	-	-	-	-	-	-	-	-	-	-	-
<b>#REF! Number of Required Reduced/Foregone Deposits by Customer Class</b>												
Residential	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
<b>#REF! Number of Deposits Returned by Customer Class</b>												
Residential	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
Large C&I	-	-	-	-	-	-	-	-	-	-	-	-

**Notes:**

<sup>(1)</sup> 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.

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

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

<sup>(4)</sup> 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.

<sup>(5)</sup> 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.

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

<sup>(7)</sup> The Company is unable to track this information.

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

<sup>(9)</sup> 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.