

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: January 26, 2024

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. 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	2,755,356	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. 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	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
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	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
Dividends												
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 (3)	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 (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

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
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	0	0	Yes ⁽⁷⁾
Requested Increase to Bank Lines of Credit	0	0	0	0	0	0	0	0	0	0	0	0
Dividends												
2 Issuance of Dividends	0	0	21,699,000	0	0	28,612,000	0	0	9,428,000	0	0	29,159,000
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 (3)	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 (4)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes (8)	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.
(9) On April 27, 2022, Liberty Utilities Co. upsized its existing \$500 million revolving credit facility to \$1.0 billion with a maturity of April 29, 2027 and also entered into a new \$500.0 million revolving credit facility that matures on March 31, 2023.
(10) In April 2023, following the announcement of the cancellation of the Kentucky Power Co. acquisition, each of DBRS, Fitch, S&P and Moody's made announcements regarding the credit ratings of the Algonquin Power & Utilities Corp. ("Corp

Fall River & N. Attleboro Service Area											
Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
15,084,058	12,669,093	8,979,486	7,169,253	4,420,186	3,069,174	2,454,012	2,586,702	4,082,541	2,948,537	5,524,509	11,237,305
23,221,254	28,568,241	26,204,504	27,629,866	23,985,634	21,106,180	19,974,478	18,639,540	18,424,802	16,084,146	9,672,315	20,170,609
-	-	-	-	-	-	-	-	-	-	430,786	940,035
-	-	-	-	-	-	-	-	-	-	-	(119,655)

Blackstone Service Area											
Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
707,421	575,021	485,537	259,416	113,606	(28,530)	65,633	69,245	90,394	124,590	212,180	595,380
783,722	932,341	714,222	552,169	288,020	184,945	124,823	67,550	52,200	72,891	398,717	739,317
701	390	625	964	735	600	298	5,574	51	-	212	2,342
(100)	-	(244)	(621)	(82)	-	(382)	-	(529)	(646)	-	(50)

Liberty											
Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0	0	0	0	0	0	0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0	0	0	0	0	0	0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Yes ⁽⁷⁾	0	0	Yes ⁽⁹⁾	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	60,100,000	0	0	33,457,000	0	0	17,256,000	0	0	35,003,000
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0	0	0	0	0	0	0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	Yes (7)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

3. The \$500.0 million revolving facility was amended to further extend the maturity to February 28, 2024. (ration") and its subsidiaries. DBRS and Fitch both affirmed their ratings and stable outlook on the Corporation and its subsidiaries, S&P affirmed its ratings and revised its outlooks to stable from

Fall River & N. Attleboro
Service Area

Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
11,673,121	12,770,767	10,015,910	5,030,383	3,319,242	3,764,861	3,593,674	4,425,567	3,272,501	4,071,671	8,344,969	8,257,394
24,433,071	27,306,334	27,441,372	27,169,423	21,898,550	18,631,390	16,388,192	14,235,016	13,600,091	12,838,934	13,920,960	17,263,050
306,720	372,622	246,272	495,035	157,645	161,432	218,123	251,163	161,166	406,155	313,328	373,473
(12,435)	(14,712)	(12,804)	(11,559)	(24,842)	(19,995)	(16,753)	(27,255)	(21,582)	(44,847)	(27,967)	(36,900)

Blackstone
Service Area

Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
497,707	426,489	326,107	152,610	81,009	70,009	53,620	55,840	61,935	70,460	199,311	212,968
757,115	646,907	602,733	466,219	242,654	170,371	131,775	108,934	85,160	204,893	409,575	614,881
682	-	-	-	-	2,943	-	-	-	-	-	-
(50)	(783)	(451)	-	-	-	-	-	-	-	-	-

Liberty

Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0	0	0	0	0	0	0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0	0	0	0	0	0	0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	31,652,000	0	0	34,561,000	0	0	25,728,000	0	177,576,000	47,929,000
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0	0	0	0	0	0	0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	Yes (9)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

1 negative on the Corporation and its subsidiaries and Moody's affirmed its rating and stable outlook on Liberty Utilities Co.

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:		January 26, 2024											
		Jan-21	Feb-21	Mar-21	Apr-21	May-21 ⁽⁹⁾	Jun-21 ⁽⁹⁾	Jul-21 ⁽⁹⁾	Aug-21 ⁽⁹⁾	Sep-21 ⁽⁹⁾	Oct-21	Nov-21	Dec-21
10	Number of New Deferred Payment Arrangements by Customer Class ⁽⁶⁾												
	All Rate Classes	153	68	117	24	93	138	28	39	154	46	21	15
11	Number of Renegotiated Deferred Payment Arrangements by Customer Class ⁽⁷⁾												
	All Rate Classes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
12	Number of Existing Hardship Protections by Customer Class												
	Residential	1,249	1,134	1,132	1,220	1,295	1,302	1,287	1,276	1,265	1,260	1,247	1,231
	Low Income Residential	9,284	9,191	9,378	8,452	8,387	8,387	9,825	9,726	9,277	9,565	9,418	8,661
	Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
13	Number of Completed Hardship Protections by Customer Class												
	Residential	-	115	2	-	-	-	-	-	-	-	-	-
	Low Income Residential	-	93	-	926	-	-	-	-	-	-	-	-
	Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
14	Number of New Hardship Protections by Customer Class												
	Residential	228	-	-	88	-	-	-	-	-	-	-	-
	Low Income Residential	514	-	187	-	-	-	-	-	-	-	-	-
	Small C&I	-	-	-	-	32	7	0	8	11	18	11	6
	Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
15	Number of Customers Completing an AMP Program ⁽⁸⁾												
	All Residential & Low Income Residential Classes	359	63	72	180	1	30	2	80	20	95	0	84
16	Number of Customers Enrolling an AMP Program												
	Residential	-	6	-	-	-	-	-	-	-	-	-	-
	Low Income Residential	-	58	-	52	13	862	13	432	37	33	159	4
	Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
17	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	n/a	n/a	n/a	n/a
18	Number of Customers Dropping Off an AMP Program												
	Residential	376	6	2	188	1	4	17	84	56	374	281	89
	Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
	Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
	Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
19	Number of Enrolling (New) Low-Income Customers	276	293	93	156	32	217	1,477	72	31	485	22	29
20	Number of Dropping Off Low-Income Customers	193	140	104	132	24	1,727	273	55	29	197	169	786

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: January 26, 2024

	Jan-21	Feb-21	Mar-21	Apr-21	May-21 ⁽⁹⁾	Jun-21 ⁽⁹⁾	Jul-21 ⁽⁹⁾	Aug-21 ⁽⁹⁾	Sep-21 ⁽⁹⁾	Oct-21	Nov-21	Dec-21
21 Number of Required Deposits by Customer Class												
Residential	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
Small C&I	8	11	11	5	-	-	-	-	-	-	-	-
Medium C&I	-	-	2	-	-	-	-	-	-	-	-	-
Large C&I	1	-	-	-	-	-	-	-	-	-	-	-
22 Number of Required New or Increased Deposits by Customer Class												
Residential	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
Small C&I	8	11	11	5	-	-	4	2	2	2	22	1
Medium C&I	-	-	2	-	-	-	-	-	-	-	-	-
Large C&I	1	-	-	-	-	-	-	-	-	-	-	-
23 Number of Required Reduced/Foregone Deposits by Customer Class												
Residential	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Residential	-	-	-	-	-	-	-	-	-	-	-	-
Small C&I	-	-	-	-	-	-	-	-	-	-	-	-
Medium C&I	-	-	-	-	-	-	-	-	-	-	-	-
Large C&I	-	-	-	-	-	-	-	-	-	-	-	-
24 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.

⁽¹⁰⁾ Due to an implementation of SAP, the Company stopped charging late payment fees in May and June but resumed in July.

Jan-22	Feb-22	Mar-22	Apr-22	May-22 ⁽¹⁰⁾	Jun-22 ⁽¹⁰⁾	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
26	32	49	4	30	15	95	119	1,096	565	1453	194
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1,220	1,211	1,235	1,164	1,188	1,198	1,204	1,238	1,187	1,200	1,177	1,157
8,881	9,464	9,527	10,125	9,386	8,996	9,922	9,767	9,653	9,099	9,223	9,323
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	2	2	26	23	23	31	1	0	8	140	177
39	73	11	1	66	2	1	39	4	7	5	210
-	-	-	-	-	-	-	-	-	-	-	-
11	536	24	32	661	235	361	170	108	59	68	131
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
79	86	39	34	196	68	58	163	206	356	161	44
45	652	312	692	22	642	45	49	30	19	40	36
1,132	28	16	-	-	-	-	-	-	0	0	0

