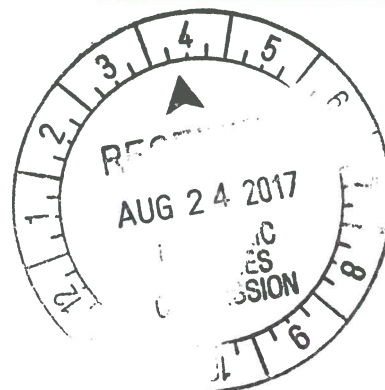




David B. Simek  
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August 24, 2017



**Via ERF and US Mail**

Debra A. Howland  
 Executive Director  
 New Hampshire Public Utilities Commission  
 21 S. Fruit Street, Suite 10  
 Concord, NH 03301-2429

**RE: DG 16-814 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities  
 2017 Summer Period Cost of Gas – September 2017 Monthly COG Adjustment**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,958 (October 26, 2016) in Docket DG 16-814, I enclose for filing the Company's current (September) calculation of its projected over or under collection of gas costs for the 2017 summer season ending October 31, 2017.

The calculation reflects the actual May 2017 through October 2017 NYMEX settled forward prices as of August 17, 2017. The resulting projected under collection of approximately \$146,339 is 1.49% of the total revised anticipated gas costs for the 2017 summer season.

The current and revised cost of gas rates are summarized in the following table.

	<b>Cost of Gas Rates</b>		
	<b><u>Current Rate</u></b>	<b><u>Revised Rate</u></b>	<b><u>Change</u></b>
Residential	\$0.4725	\$0.4725	\$0.0000
Commercial/Industrial High Winter Use	\$0.4563	\$0.4563	\$0.0000
Commercial/Industrial Low Winter Use	\$0.4931	\$0.4931	\$0.0000

Please note this report has been filed via the Commission's Electronic Report Filing System.

Debra A. Howland  
DG 16-814  
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Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink, reading "David B. Simek". The signature is written in a cursive style with a large, stylized "S" at the end.

David B. Simek

Enclosures

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities**  
Calculation of the Projected Over or Under Collection of the  
2017 Summer COG  
DG 16-814

September 1, 2017

Estimated Under/(Over) Collection as of 08/1/17		\$ (662,471)
Forecasted firm Residential therm sales 9/1/17 - 10/31/17	4,463,324	
Residential Cost of Gas Rate per therm	\$ (0.4725)	
Forecasted firm C&I High Winter Use therm sales 9/1/17 - 10/31/17	1,220,175	
C&I- High Winter Use Cost of Gas Rate per therm	\$ (0.4563)	
Forecasted firm C&I Low Winter therm sales 9/1/17 - 10/31/17	1,358,171	
C&I- Low Winter Use Cost of Gas Rate per therm	\$ (0.4931)	
Forecasted firm Residential therm sales 8/1/17 - 8/31/17	1,086,288	
Residential Cost of Gas Rate per therm	\$ (0.4725)	
Forecasted firm C&I High Winter Use therm sales 8/1/17 - 8/31/17	386,853	
C&I- High Winter Use Cost of Gas Rate per therm	\$ (0.4563)	
Forecasted firm C&I Low Winter Use therm sales 8/1/17 - 8/31/17	536,395	
C&I- Low Winter Use Cost of Gas Rate per therm	\$ (0.4931)	
Forecast recovered costs at current rate 08/1/17 - 10/31/17		(4,289,689)
Revised projected gas costs 08/1/17 - 10/31/17		\$ 5,107,810
Estimated interest charged (credited) to customers 08/1/17-10/31/17		(9,311)
Projected under / (over) collection as of 10/31/17 (A)		\$ 146,339

Actual Gas Costs through 08/1/17	\$ 4,718,243
Revised projected gas costs 08/1/17 - 10/31/17	\$ 5,107,810
Estimated total adjusted gas costs 05/1/17 - 10/31/17 (B)	\$ 9,826,053

Under/ (over) collection as percent of total gas costs (A/B)	1.49%
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Projected under / (over) collections as of 10/31/17 (A)	\$ 146,339
Forecasted firm therm sales 9/1/17 - 10/31/17	7,041,669
Change in rate used to reduce forecast under/(over) collection	\$ 0.0208
Current Cost of Gas Rate	\$ 0.4725
Revised Cost of Gas Rate	\$ 0.4933
Cap - Residential Cost of Gas Rate	\$ 0.5146

**ENERGYNORTH NATURAL GAS, INC.**  
Projected Over or Under Collection

<b>Without Rate Adjustment</b>	<b>Beginning Under/(Over)</b>	<b>May-17 (Actual)</b>	<b>Jun-17 (Actual)</b>	<b>Jul-17 (Actual)</b>	<b>Aug-17 (Estimate)</b>	<b>Sep-17 (Estimate)</b>	<b>Oct-17 (Estimate)</b>	<b>Total Summer</b>
<b>Total Gas Costs</b>		\$ 4,369,794	\$ 1,658,954	\$ (1,213,957)	\$ 1,317,243	\$ 1,349,369	\$ 2,248,840	\$ 9,730,243
<b>Adjustments and Indirect Costs</b>								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		(127,161)	(48,939)	(5,680)	-	-	-	(181,780)
Fuel Financing		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
Bad Debt Costs		162,617	9,513	(88,459)	48,468	49,766	86,107	268,012
Working Capital		4,552	(961)	(3,321)	1,803	1,847	3,078	6,997
Misc Overhead		430	430	430	430	430	430	2,581
Production & Storage		-	-	-	-	-	-	-
<b>Total Indirect Costs</b>		\$ 40,438	\$ (39,958)	\$ (97,029)	\$ 50,701	\$ 52,043	\$ 89,615	\$ 95,810
Interest		\$ (599)	\$ 5,015	\$ 1,194	\$ (2,067)	\$ (2,661)	\$ (4,583)	\$ (3,701)
<b>Total Gas Costs plus Indirect Costs</b>	\$ (1,973,966)	\$ 4,409,634	\$ 1,624,012	\$ (1,309,792)	\$ 1,365,877	\$ 1,398,751	\$ 2,333,872	\$ 7,848,386
Total Forecasted Sales Volumes		5,722,068	3,749,806	2,038,184	2,009,537	2,586,813	4,454,856	20,561,264
Total Forecasted Collections		\$ 621,942	\$ 1,826,751	\$ 963,664	\$ 954,289	\$ 1,229,182	\$ 2,106,218	\$ 7,702,047
<b>With Rate Adjustment</b>	<b>Beginning Under/(Over)</b>	<b>May-17 (Actual)</b>	<b>Jun-17 (Actual)</b>	<b>Jul-17 (Actual)</b>	<b>Aug-17 (Estimate)</b>	<b>Sep-17 (Estimate)</b>	<b>Oct-17 (Estimate)</b>	<b>Total Summer</b>
<b>Total Gas Costs</b>		\$ 4,369,794	\$ 1,658,954	\$ (1,213,957)	\$ 1,317,243	\$ 1,349,369	\$ 2,248,840	\$ 9,730,243
<b>Adjustments and Indirect Costs</b>								
Refunds & Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COG Bad Debt		(127,161)	(48,939)	(5,680)	-	-	-	(181,780)
Fuel Financing		-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-
Bad Debt Costs		162,617	9,513	(88,459)	48,468	49,766	86,107	268,012
Working Capital		4,552	(961)	(3,321)	1,803	1,847	3,078	6,997
Misc Overhead		430	430	430	430	430	430	2,581
Production & Storage		-	-	-	-	-	-	-
<b>Total Indirect Costs</b>		\$ 40,438	\$ (39,958)	\$ (97,029)	\$ 50,701	\$ 52,043	\$ 89,615	\$ 95,810
Interest		\$ (599)	\$ 5,015	\$ 1,194	\$ (2,067)	\$ (2,661)	\$ (4,455)	\$ (3,573)
<b>Total Gas Costs plus Indirect Costs</b>	\$ (1,973,966)	\$ 4,409,634	\$ 1,624,012	\$ (1,309,792)	\$ 1,365,877	\$ 1,398,751	\$ 2,334,000	\$ 7,848,514
Total Forecasted Sales Volumes		5,722,068	3,749,806	2,038,184	2,009,537	2,586,813	4,454,856	20,561,264
Total Forecasted Collections		\$ 621,942	\$ 1,826,751	\$ 963,664	\$ 954,289	\$ 1,282,988	\$ 2,198,879	\$ 7,848,514