



Catherine A. McNamara
Rates Analyst II, Rates & Regulatory Affairs
O: 603-216-3537
E: Catherine.McNamara@libertyutilities.com

March 31, 2020

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 18-137; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2019 Summer Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing in the above captioned docket a revised Summary Page 1 of the 2019 Summer Period Cost of Gas reconciliation.

The only changes made were to the beginning balance at 10/31/18 and 5/1/19, and to the prior period adjustment amounts. The correction does not change the final results of the reconciliation

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

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Catherine A. McNamara", enclosed in a simple black oval.

Catherine A. McNamara

Enclosures

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
SUMMER 2019 COST OF GAS RESULTS
May 01, 2019 through October 31, 2019
DG 18-137

	Filing (1)	Actual	Difference
Account 8840-2-0000-10-1920-1741			
Balance 10/31/18 - (Over) / Under	\$ 617,043	\$ 2,043,678	\$ 1,426,635
Prior Period Adjustment	-	120,437	120,437
Interest 11/1/18 - 4/30/19	<u>15,458</u>	<u>87,698</u>	<u>72,239</u>
Beginning Balance 5/1/19	\$ 632,501	\$ 2,251,813	\$ 1,619,311
Interest 5/1/19 - 10/31/19	26,735	89,535	62,800
Prior Period Adjustments	-	-	-
Interruptible Margin	-	-	-
280-Day Margin	-	-	-
Emergency Sales Margin	-	-	-
Non-Firm Transportation Margin	-	-	-
Other Transportation Related Margins	-	-	-
Capacity Release and Fixed Price Credits	-	-	-
Price Risk Management	-	-	-
Overhead	2,489	2,489	0
Occupant Disallowance/Credits	-	-	-
Total Bad Debt % Adjustment	-	-	-
Gas Costs	<u>\$ 7,861,080</u>	<u>\$ 6,780,173</u>	<u>\$ (1,080,907)</u>
Total Costs	<u>\$ 7,890,304</u>	<u>\$ 6,872,197</u>	<u>\$ (1,018,108)</u>
Gas Cost Billed	<u>\$ (8,522,806)</u>	<u>\$ (9,705,480)</u>	<u>\$ (1,182,675)</u>
Total (Over) / Under 10/31/19	<u>\$ -</u>	<u>\$ (581,471)</u>	<u>\$ (581,471)</u>
Bad Debts Account 8840-2-0000-10-1163-1754			
Balance 10/31/18 - (Over) / Under	\$ 18,034	\$ (88,518)	\$ (106,552)
Prior Period Adjustment	-	(144,402)	(144,402)
Interest 11/1/18 - 4/30/19	<u>452</u>	<u>(4,831)</u>	<u>(5,282)</u>
Beginning Balance 5/1/19	\$ 18,486	\$ (237,750)	\$ (256,236)
Bad Debt Costs	148,208	171,049	22,841
Bad Debt Billed	(167,747)	(275,426)	(107,679)
Adjustment	0	0	0
Interest	1,053	(6,403)	(7,456)
Total (Over) / Under 10/31/19	\$ (0)	\$ (348,530)	\$ (348,530)
Working Capital Account 8840-2-0000-10-1163-1424			
Balance 10/31/18 - (Over) / Under	\$ (4,953)	\$ (8,006)	\$ (3,053)
Prior Period Adjustment	0	(11,038)	(11,038)
Interest 11/1/18 - 4/30/19	<u>(124)</u>	<u>(397)</u>	<u>(273)</u>
Beginning Balance 5/1/19	\$ (5,077)	\$ (19,441)	\$ (14,365)
Working Capital Costs	15,370	19,073	3,703
Working Capital Billed	(10,146)	(17,274)	(7,128)
Adjustment	0	0	0
Interest	(147)	(410)	(263)
Total (Over) / Under 10/31/19	\$ -	\$ (18,051)	\$ (18,051)
Total All Accounts	\$ -	\$ (948,052)	\$ (948,052)

(1) As filed in the Summer 2019 Cost of Gas in DG 18-137.
On November 01, 2018 the NHPUC approved the August 31, 2018 filing in DG 18-137 in its Order No. 26,188.