

STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION

Docket No. DG 21-050

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
d/b/a LIBERTY

**Keene Division Summer Cost of Gas**

**Record Request – Exhibit19**

**REQUEST:**

Please explain how the Company derived the under collection of interest in the amount of \$150, mentioned in testimony at Bates 005, lines 9-10 and 16 (which customers pay), when there was an over-collected ending balance for the 2020 summer period (suggesting any interest amount should be a refund to customers).

**RESPONSE:**

The interest is an under collection of \$150, even though the ending balance is an over collection of (\$6,859) for the following reasons:

The Company calculates interest on over- and under-collected amounts every month. The \$150 is the total of the separate interest calculations for the six winter months prior to summer 2021, i.e., November 2020 through April 2021. The \$150 on Schedule F (Exhibit 1 at Bates 023) at Column 4, Line 16, is the sum of Column 7, Rows 1 through 6 (corresponding to the winter months only). Since the Company was at an under collection from November 2020 through January 2021, the total under collected interest for those four months is \$187. In February 2021 there was an adjustment of (\$30,255) related to Audit Issue # 1 in the Final Summer 2020 Audit Report, which moved costs from the Summer period to the Winter period. The Company made that adjustment to the COG filing prior to the Final Audit report, so that Audit Issue # 1 would be included in the Company's proposed COG rate. This adjustment caused the under collected balance to become an over collected balance, which accrued interest in March and April 2021 of (\$37). The net of the \$187 interest on the under collection for November 2020 through February 2021 and the (\$37) interest on the over collection for March and April 2021 is \$150.