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October 28, 2021

Via Electronic Mail Only  
Dianne Martin, Chairwoman  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

Re: Docket DG 21-130 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Winter 2021/2022 Cost of Gas and Summer 2022 Cost of Gas; Docket DG 21-132  
Liberty-Keene Winter 2021-22 COG (LDAC related)  
*Energy Cursory Comments on Liberty's Responses to PUC Record Requests*  
**For Immediate Review By the Commission in these Expedited Dockets**

Dear Chairwoman Martin:

The Department of Energy (Energy)'s cursory review of Liberty's responses to the Commission's Record Requests, filed yesterday in these expedited dockets, prompts Energy's concern, outlined below. Energy reserves the right to raise other concerns regarding Liberty's record responses in future dockets.

The LDAC chart of authority in Exhibit 36 is both incomplete and incorrect. The revenue decoupling adjustment factor (RDAF) was developed and defined in Docket DG 17-048 (a rate case), first applied in Docket DG 19-145 (EnergyNorth cost of gas) and then again in Docket DG 20-141 (EnergyNorth cost of gas). The docket Liberty references, DG 20-105 (Liberty rate case) discussed the RDAF formula in the approved Settlement, and included Liberty's proposed Tariff No. 11. As noted in Docket DG 21-105 however, Tariff No. 11 has not been found compliant by the Commission. Specifically, the RDAF formula, as memorialized in Tariff No. 11, has not been fully approved by the Commission and yet to be found "compliant." See Docket DG 20-105, Sept. 13, 2021, PUC Letter of non-compliance (referencing RDAF); Sept 14, 2021 Liberty response to Letter of non-compliance, failing to make requested clarifications.

Second, based upon information and belief, Exhibit 37, Record Request 2-5, was supposed to address the degree to which both Liberty's requested refund of approximately \$4 million in Docket DG 21-130 and the identified variance with Liberty's General Ledger in the amount of approximately \$500,000, *played a role in Liberty's over/under calculations for the Winter 2020-2021 calculation*, i.e. the reconciliation to be made for the RDAF and all other LDAC components in the pending DG 21-130 docket. Liberty was also supposed to explain why the \$ 4 million appears in its current General Ledger, as a refund due, given that the past to COG proceedings in Dockets DG 19-145

and DG 20-141 had refunded \$4 million to customers, in approved and final reconciliations of over/under calculations. Instead, Liberty answers a wholly different question. Exhibit 37 should be found non-responsive.

Energy draws the Commission's attention to these issues given the Commission's task of issuing initial seasonal COG rates on or before November, 1, 2021. The lack of information and lack of clarity reflected in Liberty's responses further merits suspension of finality or prudence finding in over/under calculations in dockets DG 21-130 and DG 21-132, and further inquiry into the RDAF formula as described in binding, compliant, approved tariffs and the application of those tariffs.

Respectfully Submitted,

*/s/ Mary E. Schwarzer*

Mary E. Schwarzer  
Attorney/Hearings Examiner

Cc: Discovery Service Lists (electronically)  
DG 21-130 and DG 21-132