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August 15, 2022

Via Electronic Mail Only

Daniel Goldner, Chairman
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

**Re: Docket No. DG 22-028; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Petition for Approval of Step Adjustment Filing**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, and pursuant to Order No. 26,505 (July 30, 2021), attached please find updated attachments to the Direct Testimony of Catherine A. McNamara, Erica L. Menard, Robert A. Mostone, and Bradford Marx, with attachments, in support of the Company's request for approval of a distribution rate increase to recover a revenue requirement level of \$3.2 million, which was to be effective August 1, 2022. The \$3.2 million revenue requirement recovers most of the \$27,046,715 in capital assets placed into service during 2021. Although the full revenue requirement is slightly higher, the Settlement Agreement approved in Order 26,505 capped this second step increase at \$3.2 million.

The following changes are being submitted as a result of the Department of Energy's final audit report and a technical session held on August 12, 2022. Liberty regrets that these updates are not being filed at least five business days before the hearing scheduled for August 16, 2022, however, the Company respectfully requests the Commission consider these updates in rendering its final decision in this proceeding.

The following updates are being provided to originally filed exhibits.

- Attachment CAM/ELM-1, Page 1: Reflects adjustments to the in service amounts related to agreed upon reductions as documented in the final audit report issued on August 1, 2022, and filed into this docket on August 2, 2022. A total of \$1,131,153 was removed from the in service amounts resulting in a 2021 in service amount of \$27,046,715. This total reduction consists of the following:

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- Nashua Paving project 8840-2024: Reduced by \$531,719
- Leak Repairs project 8840-2110: Reduced by \$3,330
- IT project 88840-2138: Reduced by \$287,893
- Meters project 8840-2191: Reduced by \$308,211
- Attachment CAM/ELM-1, Page 2: Reflects the revenue requirement to show the adjusted in service amounts related to agreed upon reductions as documented in the final audit report issued on August 1, 2022, and filed into this docket on August 2, 2022. The revised annual revenue requirement is \$2,539,784.
- Attachment CAM/ELM-1, Page 3: Revised Step 2 bill impact analysis to reflect the revised revenue requirement and its impact on distribution rates.
- Attachment CAM/ELM-1, Page 5: Revised Step 2 Adjustment residential bill impacts to reflect current rates as compared to the revised proposed rates.
- Attachment CAM/ELM-2: Revised DCF analysis to reflect an updated allowed pre-tax required return rate of 8.76 percent instead of 8.75 percent resulting in a revised adjustment to distribution revenue amount of (\$21,962) on line 14 instead of (\$21,933). The Settlement Agreement in Docket No. DG 20-105 in which this analysis was based on erroneously used a rate of return of 8.75 percent as shown in Appendix 6, Bates 035 of the Settlement Agreement. The Company is updating the analysis accordingly to reflect the approved rate of return of 8.76 percent.

Attachment 24, Bates 235, Attachment 26, Bates 237 through 259, Attachment 27, Bates 260 through 299, and Attachment 28, Bates 300 through 303 in the April 8, 2022, filing contain clean, redlined and comparison versions of the revised tariff. These attachments are not being updated at this time and will be provided as part of the compliance tariff filing after a final Order is issued.

Pursuant to the Commission's March 17, 2020, secretarial letter, only an electronic version of this filing will be provided. Thank you.

Sincerely,



Michael J. Sheehan

Enclosures

Cc: Service List