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January 27, 2023

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
Compliance Tariff**

Dear Chairman Goldner:

On August 31, 2022, the Commission issued Order No. 26,676 authorizing Liberty to recover a step adjustment for the Company's 2021 qualifying investments in the amount of \$2,066,083 in Revenues. Liberty implemented the approved rates on a service-rendered basis beginning on September 1, 2022. On September 15, 2022, Liberty filed a Compliance Tariff Filing containing Liberty's Revenue Per Customer calculation as well as the following clean and redlined tariff pages reflecting the approved rates outlined in the above-referenced order.

- Second Revised Page 2, 47, 49, 51, 53, 55, 57, 59, 61, 63, 65, 67, 69, 71, 75, 77, 79, 81, 83, and 85
- Twenty-ninth Revised Page 1
- Twenty-seventh Revised Page 3
- Third Revised Page 73
- Fifteenth Revised Page 87 and 89
- Seventeenth Revised Page 88

The compliance tariff was based on the \$2,066,083 revenue level approved in Order No. 26,676; however, the Company did not provide an updated Attachment CAM/ELM-1 containing the final revenue requirement and rate calculations to support the tariff changes. During her review of the tariff, the Tariff Administrator asked the Company on October 7, 2022, for supporting documentation to verify the Revenue per Customer ("RPC") calculation. On October 11, 2022, the Company responded with an Excel model for the RPC calculation. On October 12, 2022, the Tariff

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Administrator requested supporting documentation for the RPC model provided as well as Attachment CAM/ELM-1 in a live Excel model. The Company responded on October 12, 2022, with the version of Attachment CAM/ELM-1 that was originally filed to the docket, not the version that was modified by Order No. 26,676. On October 14, 2022, the Commission issued an approval of the compliance tariff filed on September 15, 2022, pending proper submission of Attachment CAM/ELM-1 in the form of live Excel spreadsheets that supports the amount approved in Order No. 26,676.

In response to that request, enclosed please find for filing to the docket a revised Attachment CAM/ELM-1 as well as a supporting live Excel spreadsheet under separate email, to support the rates provided in the compliance tariff.

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

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

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", with a stylized, cursive script.

Michael J. Sheehan

Enclosures

Cc: Service List