

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty

DG 22-045

Winter 2022–2023 and Summer 2023 Cost of Gas

NHPUC Record Requests – May 3, 2023

Date Request Received: 5/3/23
Request No. RR 2

Date of Response: 5/17/23
Respondent: James King

REQUEST:

Please explain (with supporting schedules) the under collections included in the updated summer 2023 rates.

- a) Do the under collections match the Summer 2022 reconciliation filed on February 2, 2023 in Docket No. DG 21-130? If not, please explain the differences.
- b) Did DOE complete an audit of the Summer 2022 reconciliation? If yes, please, provide a copy of the final audit report.

RESPONSE:

As detailed more fully in Attachment 22-045 RR 2.1, the under collections of \$18,727,910 included in the updated Summer 2023 rates represents the sum of the May 1, 2022 beginning balance, direct and indirect costs, and seasonal corrections, less collections. The “OP Under Over Collection” tab provides the beginning under/over balance as of May 1, 2022 as well as the monthly actuals for transactions that occurred in the three Summer accounts for the period May 2022 through March 2023. The lower table tracks the beginning balances in each account for the corresponding month.

- a) The under collection presented in the Summer 2022 reconciliation filed on February 2, 2023 in Docket No. DG 21-130 does not match the under-collection included in the updated summer 2023 rates for two reasons.
 - i. *First*, as a result of the Department of Energy’s audit of the summer 2022 reconciliation in Docket No. DG 21-130, the Company made adjustments to the summer deferral account that are reflected in the May 1, 2023 beginning balance. Please see CONFIDENTIAL Attachment 22-045 RR 2.2 containing the revised Summary Page 1 and Schedules 2B, 3, 5, and 6 which are also being filed in the Docket today. The adjustments are detailed in the Company’s responses in the final audit report provided as Attachment 22-045 RR 2.3.
 - ii. *Second*, the May 1, 2023 beginning balance includes summer period transactions that occur between October 31, 2022 and April 30, 2023.

Please see Attachment 22-045 RR 2.1 for the most recent details for the Summer accounts for Cost of Gas, bad debt and working capital.

- b) Yes, please see Attachment 22-045 RR 2.3 for the DOE's Summer 2022 reconciliation final audit report issued March 28, 2023

Confidential Attachment 22-045 RR 2.2 contains pricing and other information that is "confidential, commercial, or financial information" and is thus protected from disclosure by RSA 91-A:5, IV, and presumed to be confidential in cost of gas proceedings pursuant to Puc 201.06(a)(11). Therefore, pursuant to that statute and Puc 203.08(d) and Puc 201.01.06(a)(11)(g) (protecting "responses to data requests related to a. through f. above"), the Company has a good faith basis to seek confidential treatment of this information and asserts confidentiality pursuant to those rules.