

**STATE OF NEW HAMPSHIRE
BEFORE THE
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION**

Docket No. [DG 22-045](#)

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Winter 2022-2023 and Summer 2023 Cost of Gas
(Re: Revenue Decoupling Adjustment Factor)**

Supplemental Technical Statement of Mark Thompson, DOE Consultant
and President, Forefront Economics Inc.

April 3, 2024

On behalf of the New Hampshire Department of Energy (“DOE” or the “Department”) I, Mark Thompson, DOE Consultant and President, Forefront Economics Inc., submit this supplemental technical statement pursuant to the proceedings in Dkt No. [DG 22-045](#) and the revised procedural schedule approved by the Public Utilities Commission (“PUC” or the “Commission”) through a Procedural Order dated March 15, 2024.¹

This statement supplements the Arif and Alam Technical Statement submitted contemporaneously and pertains to the overall RDAF claim of \$3,813,298² in the 2021-22 Revenue Decoupling Adjustment Factor (RDAF), as was reported in the [Technical Statement dated January 12, 2024](#)³, of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (“Liberty”, or “the Company”).

The purpose of this technical statement is to provide my professional view of the Arif and Alam supplemental technical statement, submitted separately on April 3, 2024, in this docket.

Past Involvement in this Docket

As the Commission is aware, I submitted joint testimony in this docket with Faisal Deen Arif, DOE Gas Director on June 8, 2023. See Tab 89 in [DG 22-045](#). I also testified during Day One of

¹ See [Procedural Order Re: Proposed Procedural Schedule](#).

² The Department notes that the reported RDAF under-collection from 2021-22 period was \$3,511,438. Please see Liberty’s [Technical Statement from December 8, 2022](#) in Dkt No. [DG 22-045](#) (Tab 41). The amount \$3,511,438 includes under-collection of \$727,670 from decoupling year (DY) 3 and requested recovery of \$2,783,768 from DY4. The updated prior-period under-collection of \$3,813,298 is \$301,860 higher than the reported RDAF under-recovery from Liberty’s [December 8, 2022 technical statement](#) and can be attributed to accumulated carrying charges.

³ See Technical Statement of Tyler J Culbertson & Adam R. M. Yusuf (Bates p. 001), and the accompanying [Schedules](#) (Bates pp. 28-30), Tab 44 in Dkt No. [DG 23-076](#).

the hearing held on August 30, 2023. I further expect to testify at Hearing Day Two, on May 14, 2024.

For relevant purposes, I previously reviewed the Company's Tariff 11 RDAF formula and other relevant sections regarding decoupling and the RDAF. I have also independently analyzed samples of the source data and a limited amount of other relevant information provided by Liberty after August 30, 2024 that pertain to this docket.

Scope of Current Involvement

Due to budgetary reasons⁴, I was unable to actively participate and contribute to the analytical work performed by DOE based on the information provided by the Company after August 30, 2024. However, the DOE team⁵ was diligent in periodically keeping me apprised of the analytical work and its scope. This included detailed briefings of the technical framework and methodological approach adopted for the DOE analyses. I was also provided with an all-but-final draft of the Arif and Alam supplemental technical statement (April 3, 2024). As such, I had an overall, albeit limited, review of the Department's analytical framework and the results obtained therein.

Opinion

In my professional opinion, I find the analyses performed by DOE – both summative analysis and statistical modeling – detailed and rigorous. As such, subject to the recognition of my limited involvement, I support the results obtained from the DOE Analysis.

Recommendations for DY3 and DY4

In light of the foregoing, I support Liberty's recovery of decoupling years, DY3 and DY4, RDAF requests identified in DOE's Technical Statement (April 3, 2024) as consistent with the tariff and prior settlement agreement.

⁴ Sufficient funds for me to testify during Day Two of the hearing remain available, but nothing more.

⁵ Comprising Faisal Deen Arif, Gas Director and Ashraful Alam, Utility Analyst, Division of Regulatory Support, Department of Energy.