		Total (Increase)/Decrease Requested (Cumulative)[1]					
		Test Year	Rate Year	Rate Year	Rate Year		
Reference	Adjustment	Pro Forma	2023/2024	2024/2025	2025/2026	Schedule(s) Modified	Schedule(s) Impacted
1	Filed	$ (8,557,623)	$ (15,487,002)	$ (18,124,498)	$ (21,099,676)	N/A	N/A
2	DOE 4-7	(8,557,505)	(15,486,869)	(18,124,365)	(21,099,545)	RR-4.1 Line 7	RR-4, RR-1.2, RR-1.1, RR-1
3	DOE 4-8	(8,563,989)	(15,494,164)	(18,131,694)	(21,106,780)	RR-4.1 Line 6	RR-4, RR-1.2, RR-1.1, RR-1
4	DOE 4-25	(8,569,515)	(15,499,932)	(18,137,926)	(21,113,239)	RR-3 Line 47	RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
5	DOE 4-44	(8,571,945)	(15,502,434)	(18,140,148)	(21,115,412)	RR-3 Line 48	RR-2.8, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
6	DOE 4-48	(8,708,372)	(15,648,157)	(18,289,107)	(21,267,513)	RR-3 Line 36	RR-3.8, RR-3.1, RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
7	OCA 3-35	(8,708,372)	(15,573,174)	(18,139,137)	(21,117,554)	RR-3.7 Line 5 & 6	RR-3.1, RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
8	OCA 3-66	(8,712,149)	(15,577,100)	(18,143,150)	(21,121,652)	RR-3 Line 36	RR-3.8, RR-3.1, RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
9	OCA 3-97	(8,704,744)	(15,568,769)	(18,134,780)	(21,113,389)	RR-4.1 Line 7	RR-4, RR-1.2, RR-1.1, RR-1
10	OCA 5-22	(8,682,447)	(15,546,472)	(18,112,483)	(21,091,091)	RR-3 Line 49	RR-2.3, RR-1.2, RR-1.1, RR-1
11	OCA 5-33	(8,682,447)	(15,921,961)	(18,454,406)	(21,392,289)	RR-3.12 Line 29	RR-3.1, RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
12	AI-2	(8,682,314)	(15,921,812)	(18,454,256)	(21,392,141)	RR-4.1 Line 2	RR-4, RR-1.2, RR-1.1, RR-1
13	AI-3	(8,682,314)	(15,727,264)	(18,235,912)	(21,152,137)	RR-6.6 and RR-2.12 Line 5	RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
14	AI-12	(8,682,314)	(15,727,264)	(18,235,912)	(21,152,137)	RR-3 Line 50	N/A
15	AI-17	(8,682,314)	(15,727,167)	(18,234,452)	(21,150,260)	RR-3 Line 51 & 52	RR-2.10, RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
16	AI-18	(8,562,818)	(15,602,919)	(18,106,973)	(21,019,959)	RR-3 Line 53 & 54	RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
17	AI-19	(8,509,532)	(15,547,529)	(18,050,353)	(20,962,145)	RR-3 Line 55 & 56	RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
18	AI-22	(8,462,912)	(15,547,146)	(17,995,742)	(20,906,382)	RR-3 Line 57 and RR-4.4 Line 3	RR-4.1, RR-4, RR-2.10, RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3
19	AI-23	(8,462,912)	(15,549,036)	(17,997,673)	(20,908,354)	RR-3 Line 58 & 59	RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
20	AI-26	(8,462,912)	(15,452,704)	(17,901,334)	(20,812,037)	RR-3.6 Line 9	RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
21	DOE 10-21	(8,462,912)	(15,421,111)	(17,867,374)	(20,777,382)	RR-4.3 Page 2 Line 1	RR-4.1, RR-4, RR-1.2, RR-1.1, RR-1, RR-4.3
22	TS 2-20	(8,469,002)	(15,427,442)	(17,873,845)	(20,783,989)	RR-3 Line 60	RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
23	OCA TS 1-8	(8,469,002)	(15,366,916)	(17,786,830)	(20,686,984)	RR-2.3 Line 5	RR-2, RR-1.2, RR-1.1, RR-1
24	OCA 3-76	(8,308,520)	(15,206,434)	(17,626,348)	(20,526,503)	RR-2.3 Line 3 & 6	RR-2, RR-1.2, RR-1.1, RR-1
25	AI-16	(8,303,111)	(15,200,801)	(17,620,262)	(20,520,195)	RR-3 Line 61 & 62	RR-2.10, RR-2.11, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
26	AI-21	(8,302,870)	(15,200,551)	(17,620,007)	(20,519,934)	RR-3 Line 63	RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4
Total Change		**(254,753)**	**(286,451)**	**(504,492)**	**(579,742)**		

[1] Each line represents the cumulative total increase requested, inclusive of changes reflected in the lines above.
The cumulative total increase requested includes flow-through impacts to income taxes and uncollectible expenses.

The following Data Responses do not impact the revenue requirement and were excluded from this update

		Test Year	Rate Year	Rate Year	Rate Year		
Reference	Adjustment	Pro Forma	2023/2024	2024/2025	2025/2026	Schedule(s) Modified	Schedule(s) Impacted
27	FAR 112	N/A	N/A	N/A	N/A	N/A	N/A
28	Supplemental OCA 3-85	N/A	N/A	N/A	N/A	N/A	N/A
29	AI-4	N/A	N/A	N/A	N/A	N/A	N/A
30	AI-7	N/A	N/A	N/A	N/A	N/A	N/A
31	AI-11	N/A	N/A	N/A	N/A	N/A	N/A
32	AI-24	N/A	N/A	N/A	N/A	N/A	N/A
33	AI-28	N/A	N/A	N/A	N/A	N/A	N/A

Reference	Notes	Incremental Impact to the Revenue Defficiency for Each Update Test Year Pro Forma	 Rate Year 2023/2024	 Rate Year 2024/2025	 Rate Year 2025/2026
1	As filed				
2	Adjust FERC 165 Prepaid Expenses to reduce rate base by $1,255 each period by entering an amount in "Other Adjustments". The reduction in rate base reduces the revenue deficiency in each rate year. Superseded by adjustment in OCA 3-97 below.	(118)	(133)	(133)	(131)
3	Adjust FERC 154 Supplies and Inventory to increase rate base by $69,101 each period by entering an amount in "Other Adjustments". The increase in rate base increases the revenue deficiency in each rate year.	6,484	7,294	7,328	7,235
4	Adjust O&M expense to include $5,472.44 of ESPP allocated from LUNH in FERC 926 escalated by the Labor Escalator for the Rate Years. The increase in expense increases the revenue deficiency in each rate year.	5,526	5,769	6,233	6,460
5	Adjust O&M expense to include $2,406.48 of advertising expense in FERC 909 escalated by the General Escalator for the Rate Years. The increase in expense increases the revenue deficiency in each rate year.	2,430	2,502	2,221	2,173
6	Adjust O&M expense to include $138,823 of rental expense in FERC 931. The increase in expense increases the revenue deficiency in each rate year.	136,427	145,722	148,959	152,101
7	Adjust O&M expense for updated NHPUC Assessment in FERC 928 by specifically forecasting the expense in each of the rate years adjusted for the amount recovered through the Energy Service Rate. Rate Year 1 is an average of the 2023 & 2024 assessments while RY 2 & RY 3 are kept constant at the 2024 assessment. The decrease in expense reduces the revenue deficiency in each rate year.	-	(74,983)	(149,970)	(149,959)
8	Adjust O&M expense to include $3,740 of rental expense in FERC 931. The increase in expense increases the revenue deficiency in each rate year.	3,777	3,926	4,013	4,098
9	Adjust FERC 165 Prepaid Expenses to reflect corrected prepaid balances in OCA 3-97 by entering an amount in "Other Adjustments". The reduction in rate base reduces the revenue deficiency in each rate year. Supersedes DOE 4-7.	(7,405)	(8,331)	(8,370)	(8,264)
10	Adjust Revenue to include $22,217 in FERC 454 for additional tower rental revenues. The increase in revenues decreases the revenue deficiency in each rate year.	(22,297)	(22,297)	(22,297)	(22,297)
11	Update Vegetation Management expense in FERC 593 to reflect forecast in OCA 5-33. The increase in expenses increases the revenue deficiency in each rate year.	-	375,490	341,923	301,198
12	Adjust FERC 108 to include legacy accumulated depreciation of $1,413 each period by entering an amount in "Other Adjustments". The reduction in rate base reduces the revenue deficiency in each rate year. AI-2 obviates the need to make the update in FAR112.	(133)	(149)	(150)	(148)
13	Adjust depreciation expense in FERC 403 for fleet depreciation expense capitalization by applying 45.19% to depreciation expense in FERC 392 and 396. The reduction in depreciation expense reduces the revenue deficiency in each rate year.	-	(194,548)	(218,344)	(240,004)
14	Adjust revenue to include $383,134.66 in FERC 449 that was originally booked in FERC 407 and a matching adjustment to remove $383,134.66 from FERC 449 as a normalization adjustment. The adjustments net to zero and have no impact on the revenue deficiency in each rate year.	-	-	-	0
15	Reclass expense from FERC 920 to FERC 580. Different escalation rates were applied to these accounts. The net reduction in expense reduces the revenue deficiency in each rate year.	-	(98)	(1,460)	(1,877)
16	Remove certain non-recurring expenses in FERC 920 and 930. The decrease in expense reduces the revenue deficiency in each rate year.	(119,496)	(124,248)	(127,479)	(130,301)
17	Normalize certain expenses in FERC 593 and 598. The decrease in expense reduces the revenue deficiency in each rate year.	(53,286)	(55,390)	(56,620)	(57,814)
18	Transfer expense from FERC 923 to Battery Storage regulatory asset FERC 182. The expense transferred to the regulatory asset gets amortized over rate year 1. The net impact is a reduction to the revenue deficiency in each rate year.	(46,620)	(383)	(54,611)	(55,763)
19	Reclass expense from FERC 928 to FERC 921. There is a difference in how each expense is forecasted in the rate years which causes a net increase to expense. The increase in expense increases the revenue deficiency in each rate year.	-	1,889	1,931	1,972
20	Adjust FERC 408 for municipal property tax. The reduction in the effective municipal property tax rate reduces expense and reduces the revenue deficiency in each rate year.	-	(96,331)	(96,339)	(96,317)
21	Update Lead/Lag days to align with Company testimony. The change in Lead/Lag days results in a net reduction to Cash Working Capital and reduces the revenue deficiency in each of the rate years.	-	(31,593)	(33,959)	(34,655)
22	Adjust O&M expense to include $6,030.45 of dues in FERC 921 that was incorrectly booked below the line to FERC 426. The increase in expense increases the revenue deficiency in each rate year.	6,090	6,330	6,471	6,607
23	Adjust revenue in FERC 454 for forecasted pole attachment and tower rental revenues to include anticipated pole attachment revenue changes and general escalation. The increase in revenue decreases the revenue deficiency in each rate year.	-	(60,526)	(87,015)	(97,005)
24	In updating the Revenue Requirement, the company identified certain additional adjustments to remove Other Revenues related to revenues collected through non-base rate mechanisms (e.g., energy efficiency incentives, vegetation management over/under collections, and PTAM over/under collections). The net increase in revenue decreases the revenue deficiency in each rate year.	(160,482)	(160,482)	(160,482)	(160,482)
25	Reclass expense from FERC 920 to FERC 408. In updating the Revenue Requirement for this entry, the Company also adjusted the formula in RR-2.10 Line 14 & 52 to reflect the test year labor pro forma adjustment impact. The net decrease in expense decreases the revenue deficiency in each rate year.	(5,409)	(5,633)	(6,086)	(6,308)
26	Remove overage of expense in FERC 921. The net decrease in expense decreases the revenue deficiency in each rate year.	(241)	(250)	(256)	(261)
Total Chang		**(254,753)**	**(286,451)**	**(504,492)**	**(579,742)**

[1] Each line
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Reference	Notes
27	AI-2 obviates the need to make the update in FAR112.
28	The position referred to in this DR has 0% allocated to GSE so there is no impact to the revenue requirement.
29	The related asset identified in AI-4 had a zero book value as of 12/31/22 and thus, no adjustment is needed.
30	DOE 4-8 obviates the need to make the update in AI-7.
31	OCA 5-22 obviates the need to make the update in AI-11.
32	OCA 3-66 obviates the need to make the update in AI-24.
33	No changes are required to the Revenue Requirement for FERC 922 and 926 because they were reflected correctly in the original filing.

SUPPLEMENTAL

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty

DE 23-039
Distribution Service Rate Case

Department of Energy Technical Session Data Requests - Set 2

Date Request Received: 11/3/23
Request No: DOE TS 2-5

Date of Supplemental Response: 12/6/23
Respondent: Kristin Jardin (i)
Daniel Dane (i)
Erin O'Brien (a-h)

REQUEST:

General Filing Requirements. Reference Puc 1604.01(a)(1)(a) BS, pages 1-4 on Bates p. I-006 to I-009 and FERC Form 1, pp. 24-28 of 163.

a. Please explain why the net utility plant amounts for 2022 are not the same on the filing requirements ($242,404,453) and FERC Form 1 ($242,052,576).

b. Please explain why the Total Current and Accrued Assets differ by almost $1 billion on the filing requirements ($1,044,954,833) and FERC Form 1 ($80,882,925).

c. Under current and accrued assets for accounts receivable from Assoc. Companies (146), please explain why the FERC Form 1 is blank and the filing requirements show over $964 million.

d. Under Deferred Debits for Other Regulatory Assets (182.3), please explain why the amounts differ by over $1.1 million.

e. For Total Deferred Debits, please explain why the FERC Form 1 ($5,934,753) and the filing requirements ($7,264,066) differ by over $1 million.

f. For Accounts Payable to Associated Companies (234), please explain why the FERC Form 1 ($75,125,573) and the filing requirements ($1,039,197,482) differ by almost $1 billion.

g. For Total Liabilities and Stockholder Equity, please explain why the FERC Form 1 ($328,891,720) and the filing requirements ($1,294,644,819) differ by almost $1 billion.

h. For all accounts and subtotals and totals shown in the filing requirements and the FERC Form 1, please show a table listing the amounts for each as shown in the filing requirement and the FERC Form 1 and calculate the variance between the two. Please provide an explanation for each of the variances. Please provide a live excel spreadsheet.

i. For subparts a-h, please explain which amount is used in rate base, a cite of where the amount is listed in the revenue requirement calculation, and how the Commission and Parties are to know which amounts are correct and can be used as the basis for this rate case.

Docket No. DE 23-039 Request No. DOE TS 2-5 (Supplemental)

INITIAL RESPONSE (11/20/23):

a. Please refer to Attachment 23-039 DOE TS 2-5, page 1. This difference occurs due to the Construction Work In Progress account (107) reflecting changes in the 1604 filing as outlined in the attachment.

b. The difference is due to the presentation of Accounts Receivable from Associated Companies. Please see (c) below. Please also refer to Attachment 23-039 DOE TS 2-5, pages 2-3, lines 43 and 125 which show how these amounts are reflected in accounts 146 (Amounts due from associated companies) and account 125 (amounts due to associated companies).

c. In the FERC Form 1, Accounts Receivable from and Accounts Payable to Associated Companies were shown on a net basis to remain consistent with the presentation from the previous year. In the 1604 filing requirement, these balances were shown gross as they appear in the trial balance. The result of the net balance in 2022 in account 234 for Accounts Payable is $(75,125,573) shown on the FERC Form 1. This balance is comprised of the $964,071,909 in Accounts Receivable (noted above in account 146) and ($1,039,197,482) in Accounts Payable (recorded in account 234), which is the gross presentation shown in the 1604 filing requirement. Please also refer to Attachment 23-039 DOE TS 2-5, pages 2-3, lines 43 and 125.

d. Please refer to Attachment 23-039 DOE TS 2-5, page 4 for details of the difference. As can be seen on page 4, the balance is comprised of adjustments corrected in response to data request DOE 11-14 in the amount of $496,268.87 and presentation differences between the 1604 and the FERC form 1 in the amount of $667,181.63.

e. The difference is due to those differences identified in (d) above, offset by the presentation of Miscellaneous Deferred Debit (186) balance. The 186 account was presented as a Miscellaneous Deferred Debit (186) in the filing requirements and as an Other Regulatory Asset (182.3) in the FERC Form 1. Please also refer to Attachment 23-039 DOE TS 2-5, pages 2 through 4.

f. The difference is due to the presentation of Accounts Receivable from Associated Companies as outlined in subpart (c) above. Please also refer to Attachment 23-039 DOE TS 2-5, pages 2-3.

g. This difference is comprised of (1) the presentation of Accounts Receivable from Associated Companies, as discussed in (c) above, (2) a regulatory liability in a debit position, presented as a regulatory asset in the filing requirement and an offset to the regulatory liabilities in the FERC Form 1, as shown in the reference at (d) above, and (3) the difference in Retained Earnings as discussed in the response to DOE 11-14. Please refer to Attachment 23-039 DOE TS 2-5, pages 2-3.

h. Please see the live Excel file Attachment 23-039 DOE TS 2-5.xlsx. The “BS Comparison” tab provides a table showing all accounts in the filing requirement and FERC Form 1, calculated difference between each line, and explanation for each of those variances.

i. Please see the table below for the requested information.

Docket No. DE 23-039 Request No. DOE TS 2-5 (Supplemental)

Question Subpart	Response
a	The difference in FERC account 107 Construction Work in Progress is excluded from the rate base calculation, not included in the revenue requirement schedules and does not impact the revenue requirement.
b	See the Company's response to subpart c below.
c	The difference in FERC account 146 is excluded from the rate base calculation, not included in the revenue requirement schedules and does not impact the revenue requirement.
d	FERC account 182 is reflected in the Company's filing in Schedule RR-4.4, Line 3. However, the Company did not include the entirety of FERC 182 in rate base in the revenue requirement. The differences in FERC 182 identified in the data request were not included in the Company's rate base calculation, not included in the revenue requirement schedules and do not impact the revenue requirement.
e	FERC account 186 is reflected in the Company's filing in Schedule RR-4.4, line 7. The differences in FERC 186 identified in the data request were not included in the Company's rate base calculation, not included in the revenue requirement schedules and do not impact the revenue requirement.
f	The difference in FERC account 234 is excluded from the rate base calculation, not included in the revenue requirement schedules and does not impact the revenue requirement.
g	See the responses above.
h	The Company's response to subpart h is not applicable to the revenue requirement schedules.

SUPPLEMENTAL RESPONSE (12/6/23):

Related to subparts b, c, f, and g:

The Company has identified that the Intercompany Accounts Receivable from Associated Companies (FERC account 146) and Accounts Payable to Associated Companies (FERC account 234) account balances were each overstated by the same amount as of December 31, 2022 on the Company's balance sheet. The Company has made the correction as of December 2023 and notes that there is no change in the net balance of intercompany receivables/payables following the correction of these accounts. An explanation follows.

As explained in the Company's initial response above, in the Company's legacy general ledger system, intercompany balances were recorded to the Intercompany Accounts Payable general ledger account and the intercompany balances were always reported on the financial statements as a net payable. In the Company's new general ledger, SAP, intercompany balances are shown on a gross basis -- receivables are recorded in Intercompany Accounts Receivable (FERC account 146), and payables are recorded in Intercompany Accounts Payable (FERC account 234). When the Company transitioned to SAP, the legacy general ledger balance was brought over to one general ledger account in SAP. A manual journal entry was recorded to separate balances into the Intercompany Accounts Receivable and Intercompany Accounts Payable accounts. In the process of separating those balances, the Company inadvertently increased both the receivable and payable by $572.9 million. This does not change the net position which has been reported. The incorrect increases were the result of accumulating the monthly net changes in the intercompany payable account instead of taking the ending balances as of September 30, 2022. While the net balance remained and continues to be accurate, the individual balances of the receivable and payable were overstated as of December 31, 2022.

Please refer to the table below for the revised 146 and 234 balance sheet accounts and a comparison to the amounts initially reported on the Company's balance sheet in Puc 1604.01(a)(1)(a) BS, pages 1-4 on Bates p. I-006 to I-009 which reflects that the amounts net out.

	Updated Result	**Initial Filing**	**Change**
Accounts Receivable from Assoc. Companies (146)	391,133,658.44	964,071,908.63	(572,938,250.19)
Accounts Payable to Associated Companies (234)	(466,259,231.37)	(1,039,197,481.56)	572,938,250.19
Net total	(75,125,572.93)	(75,125,572.93)	0

There is no change to the Company's 2022 FERC Form 1 and there is no impact to the Company's revenue requirement as described above in the responses to subparts b, c, f, and g.

SUPPLEMENTAL

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty

DE 23-039
Distribution Service Rate Case

Department of Energy Technical Session Data Requests - Set 2

Date Request Received: 11/3/23
Request No: DOE TS 2-7

Date of Supplemental Response: 12/6/23
Respondent: Erin O'Brien

REQUEST:

General Filing Requirements. Reference Puc 1604.01(a)(1)(a) BS, page 1 of 4, Bates p. I-006 and Puc 1604.01(a)(1)(c) p. 2 of 13, Bates p. I-018. Please explain why the amounts for Accounts Receivable from Assoc. Companies (146) increase by almost $1 billion from Q4 2020 to the end of 2022 and from the beginning of 2022 to the end of 2022:

Q4 2020: $59,984
Q1 2021: $54,757
Q2 2021: $0
Q3 2021: $0
Q4 2021: $0
January 31, 2022: $0
December 31, 2022: $964,071,909

INITIAL RESPONSE (11/20/23):

The Accounts Receivable from Associated Companies (account 146) is offset against the Accounts Payable to Associated Companies (account 234) as shown in Puc 1604.01(a)(1)(a) BS, page 3 of 4, Bates p. I-008. This results in a net balance for 2022 in account 234 of $(75,125,573). This net balance is comprised of the $964,071,909 (noted above in account 146) and ($1,039,197,482) (recorded in account 234). Reviewing the Accounts Receivable from and Accounts Payable to Associated Companies on a net basis allows for the determination of the position of intercompany balances. In the Company's legacy general ledger system, the amounts were netted through Accounts Payable to Associated Companies (then titled "Due to/from" accounts) and therefore reflected $0 balances as the net of the balances was a payable amount. In SAP, the amounts are shown in the trial balance on a gross basis.

SUPPLEMENTAL RESPONSE (12/6/23):

Please see the Company's supplemental response to DOE TS 2-5 for an update to the Accounts Receivable from Associated Companies (account 146) and the Accounts Payable to Associated

Docket No. DE 23-039 Request No. DOE TS 2-7 (Supplemental)

Companies (account 234) balances as shown in Puc 1604.01(a)(1)(a) BS, page 3 of 4, Bates p. I-008. This net balance is comprised of the $391,133,6658 (as revised in DOE TS 2-5 in account 146) and ($466,259,231) (as revised in DOE TS 2-5 in account 234).

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty

DE 23-039
Distribution Service Rate Case

Department of Energy Data Requests - Set 11

Date Request Received: 10/5/23
Request No: DOE 11-14

Date of Response: 10/19/23
Respondent: Kristin Jardin
Daniel Dane

REQUEST:

Concerning the discrepancies detailed below between the Company's FERC Form 1 and the Rate case filing:

	FERC Form 1 and SAP	Filing RR-2.10	FERC minus RR-2.10 Variance
Account 922 Administrative Expenses Transferred-Credit	$(8,002,460)	$(8,501,412)	$498,952
Account 926 Employee Pensions and Benefits	$3,697,502	$4,053,502	$(356,000)

Liberty provided explanations regarding these two variances to DOE's Audit team and further stated: "The Company, along with our external auditors, determined to not reflect these adjustments in the FERC Form 1 to align with previously presented financial information in the APUC Form 10-K Annual Report and Granite State Electric standalone financial statements. The adjustments were correctly reflected in the Revenue Requirement."

a. Please identify any other such discrepancies where Liberty opted not to adjust Liberty's FERC Form 1 but adjusted its rate case revenue requirement filing.

RESPONSE:

a. Please see Attachment 23-039 DOE 11-14.xlsx for a complete list of the entries identified after the December 31, 2022, financial records were closed that were not reflected in the FERC Form 1 but were presented correctly in the Revenue Requirement. This attachment includes the two entries identified in the Request above, as well as three additional entries. Explanations for those discrepancies are also included in the attachment.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty

DE 23-039
Distribution Service Rate Case

Office of the Consumer Advocate Technical Session Data Requests - Set 1

Date Request Received: 10/31/23
Request No: OCA TS 1-11

Date of Response: 11/14/23
Respondent: Kristin Jardin
Daniel Dane

REQUEST:

Office-related Expenses:

Refer to the Attachment to OCA 3-104, tab RR 2.10, line 82. Please explain what expenses are included in this account, explain the increase in spending in 2022 over the prior years shown and why it is expected to increase in the rate years.

RESPONSE:

Schedule RR-2.10, line 82, includes general office supply expenses in the test year. Due to the migration from Great Plains ("GP"), however, general office supply expenses for the years 2018 through 2021 are also reflected in other account balances.

Specifically, the costs included on Schedule RR-2.10, line 82 (502700-10921000), for 2018-2021 included office supply expenses previously recorded in GP accounts ending in 5130-9215, plus training costs previously recorded in GP accounts ending in 5131-9215 and did not include office supply expenses previously recorded in GP accounts ending in 5130-9210 and 5131-9210. The costs in the accounts ending in 9210 were instead reported on line 61 (500400-10921000) Materials and Supplies. The training costs for 2018-2021, which were included in error in office supply expenses on line 82, were reported in the Test Year in Schedule RR 2.10, line 85 (503110-10921000).

A restatement of the line items described above is included below. The overall expenses levels, however, did not change.

RESTATED	2018	2019	2020	2021	2022 RR
500400-10921000	$ -	$ -	$ -	$ -	$ 9,908
502700-10921000	213,948	226,495	346,431	388,087	318,867
503110-10921000	46,611	69,084	31,848	50,154	38,256
Total - Restated	$ 260,559	$ 295,579	$ 378,279	$ 438,241	$ 367,031

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty

DE 23-039
Distribution Service Rate Case

Department of Energy Technical Session Data Requests - Set 2

Date Request Received: 11/3/23
Request No: DOE TS 2-3

Date of Response: 11/20/23
Respondent: Kristin Jardin
Daniel Dane

REQUEST:

General Filing Requirements. Please refer to Bates p. I-183, FERC Account No. 165, Prepayments.

a. Please provide a detailed description and supporting details of each of these prepayments in the amounts in 2022 of $55,841.50 and $2,509,065.65.

b. Please provide the detailed balance for this same account for 2020 and 2021 and the amounts and entity paid. Please provide a live excel spreadsheet with the data.

c. Please provide a detailed description of any prepayments in 2020 and 2021.

d. Please provide a detailed description of why the total amounts in 2020 or 2021 in comparison to 2022 total amount vary by more than 10% if that is the case.

RESPONSE:

a. During the preparation of this response, it was determined that the amount reported for account 165 for 8810-LUC/LABS was incorrect as it included costs that were charged directly to 8810, the NH Service Company. Those costs consist of the annual renewal of several insurance policies which are expensed to GSE monthly throughout the year. The correct LUC/LABS amount for GSE is $208,054.79, plus $55,841.50 for LUSC, for a total of $263,896.29. The prepayments charged directly to GSE via intercompany billing consist mainly of software and system license renewals. Please see Attachment 23-039 DOE TS 2-3.xlsx, tab 2022 for the charges to account 165 for 2022.

b. Please see Attachment 23-039 DOE TS 2-3.xlsx, tab 2021-2020 for the charges to account 165 for 2021 and 2020.

c. A description of the prepayments is included in Attachment 23-039 DOE TS 2-3.xlsx, tab 2021-2020.

d. The total amounts charged in 2022, compared to 2021 and 2020, show a decrease of 13% and 26%, respectively, due to the timing and amount of the charges received as each company or software or license is not necessarily contracted with each year and the level of coverage can vary.