

State of New Hampshire
Before New Hampshire the Public Utilities Commission

Docket No. DG 23-067

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

Request for Change in Distribution Rates

Record Requests Made at the March 6, 2024 Hearing

Received: 03/06/2024

Date of Response: 03/12/2024

Record Request Number 2

Respondent: Department of Energy

Request:

New Hampshire Department of Energy to file all F-16 updates along with a letter describing the various updates.

DOE Response:

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty (Liberty or Company) provided the Department of Energy (Department or DOE) and the Public Utilities Commission (Commission or PUC) with an F-16 Annual Report on May 31, 2023. The DOE's Audit Division began a desk audit after receiving this May 31, version, and in early June began asking Liberty about what it perceived to be some obvious discrepancies within the Report. Over the course of June and July 2023, the DOE Audit Division made several requests of Liberty for corrections to the F-16, and Liberty provided several corrected pages. The results of this review - through July 28, 2023 - culminated in the version of the F-16 that was posted on the Department's website as of the March 6 hearing.

The F-16 submitted by Liberty, including these various revisions through July 28, 2023, remains available on the Department Website as of the date of this Record Response and is also provided as Attachment A with of this Record Response.¹

When compiling what it believed to be the most updated version of the F-16 as of July 28, 2023, the Audit Division put a cross-out "slash" on Bates pages 11 through 14 of Attachment A

¹ [2022-gas-liberty-utilities-annual-report.pdf \(nh.gov\)](#) . This link can be accessed by visiting the Department of Energy website selecting the banner "Utilities & Providers" and then choosing the drop-down "Regulated Utility Services." Next select "Gas," then "Gas Annual Reports" and finally choose the "2022" pdf under the heading "Liberty Utilities (EnergyNorth Natural Gas) Corp."

because those pages (pages 9 through 12 of the F-16) were supplemented by the Company as seen on Bates pages 15 through 18. There is a slash on Bates page 23 (page 17 of the F-16) and Bates page 25 (the second submission of page 17 of the F-16) because Liberty submitted a third version of this page as seen on Bates page 27. Bates page 40 (page 28 of the F-16) also has a slash because this page was also supplemented on July 7, 2023. Attachment A Bates p. 41. Bates page 53 (page 39 of the F-16) also has a slash because Liberty submitted a revised version of this page on July 7, 2023, as seen on Bates page 55. Bates page 68 (F-16 page 50) also has a slash because it was supplemented on July 7, 2023. Attachment A Bates p. 69.

On September 16, 2023, the Company provided several additional revised F-16 pages: pps.12, 21, 23, 24, 25, and 27. These revised pages are provided as Attachment B to this Record Response.² These pages were not uploaded to the DOE website as of the March 6 hearing; however, the Department will be integrating these pages into the F-16 currently on its website and uploading the revised document in the very near future.

The revised pages (as summarized below) contain financial information that is critical to a rate case review:

Revisions submitted up to July 28, 2023

Annual Report Pages 9-10 - Comparative Balance Sheet

Annual Report Pages 11-12 - Statement of Income for the Year

Annual Report Page 17 - Utility Plant

Annual Report Page 28 - Gas Operating Revenues

Annual Report Page 39 - Gas Operation and Maintenance Expenses

Annual Report Page 50 - Gas Operating Revenues

Revisions submitted on September 16, 2023

Annual Report Page 21- Other Regulatory Assets

Annual Report Page 23 - Long Term Debt

Annual Report Page 24 - Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes

Annual Report Page 25 - Taxes Accrued, Prepaid and Charged During Year

² The F-16 page 12 submitted on September 16, 2023 is identical to the version submitted on July 7, 2023, except that in the September 16, 2023 version, the figure on line 65, column (c) is highlighted.

Annual Report Page 27 - Other Regulatory Liabilities

Summary of Attachments:

Attachment A: Copy of the F-16 Annual Report on the Department of Energy's website as of March 6, 2024.

Attachment B: F-16 Revised pages 12, 21, 23, 24, 25, and 27, provided by Liberty on September 16, 2023.