

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

DG 23-076

Winter 2023/2024 Cost of Gas and Summer 2024 Cost of Gas

Department of Energy Data Requests - Set 2 (LDAC)

Date Request Received: 10/30/23  
Request No: DOE 2-1 (LDAC)

Date of Response: 11/9/23  
Respondent: Tyler Culbertson

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**REQUEST:**

Reference: Liberty's September 22, 2023 updated filing unless Liberty needs to reference earlier filings. See "Note" above.

Please provide all live Excel files that correspond to all the tables and schedules included in the Company's Winter 2022-23 and Summer 2023 COG and LDAC filings that have not already been provided in response to other DRs. "Live" files should include the formulas and allow the user to input new figures, if needed. If such Excel files are already provided, please identify the date and time of the email(s).

**RESPONSE:**

The confidential Excel model support for the Company's September 22, 2023, filing was submitted by Maureen Karpf on September 22, 2023, at 4:11 PM.

The confidential Excel model support for the Company's COG filing was submitted via email by Michael Sheehan on September 1, 2023, at 4:30 PM. There was not an updated COG filing between September 1, 2023 ,and September 22, 2023.

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

DG 23-076

Winter 2023/2024 Cost of Gas and Summer 2024 Cost of Gas

Department of Energy Data Requests - Set 2 (LDAC)

Date Request Received: 10/30/23  
Request No: DOE 2-2 (LDAC)

Date of Response: 11/9/23  
Respondent: Tyler Culbertson

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**REQUEST:**

Reference: DOE's DR Set 1 (LDAC) (September 8, 2023) (not the updated version)

Please provide answers to DOE's DR Set 1 (LDAC) issued on September 8, with a response date of September 20, 2023. See Attachment 2-2.1, "DOE DR Set 1-LDAC." DOE DR Set 1-LDAC has been provided in word and PDF for your convenience.

**RESPONSE:**

Responses to DOE's DR Set 1(LDAC) were submitted or will be submitted on the dates shown below .

Request	Date Filed
DOE 1-1	11/9/2023
DOE 1-2	11/9/2023
DOE 1-3	11/9/2023
DOE 1-4	Will be available after completion of the same data request from the September 1, 2023 Procedural Order's Record Requests issued for Docket No. DG 22-045.
DOE 1-5	11/9/2023

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Winter 2023/2024 Cost of Gas and Summer 2024 Cost of Gas

Department of Energy Data Requests - Set 2 (LDAC)

Date Request Received: 10/30/23  
Request No: DOE 2-3 (LDAC)

Date of Response: 11/9/23  
Respondent: Tyler Culbertson

**REQUEST:**

Reference: Liberty's September 22, 2022 updated LDAC Filing

Please provide substantive answers to DOE Set 1, DR 1-1 through DOE 1-5, consistent with Liberty's updated LDAC filing as made on September 22, 2023. That is, please answer the substantive questions as if the questions pertained to Liberty's updated filing. See "Note" above.

**RESPONSE:**

Please refer to responses to DOE Set 1. Those responses provide the most recent and relevant information pertaining to the updates made to Revenue Decoupling Adjustment Factors (RDAF).

Request	Date Filed
DOE 1-1	The confidential Excel model support for the Company's updated LDAC filing was submitted via email by Maureen Karpf on September 22, 2023, at 4:11 PM.  The COG excel was not changed and filing submitted via email by Michael Sheehan on September 1, 2023, at 4:30 PM is the live Excel model.
DOE 1-2	The response to DOE 1-2 Parts A-E would still apply to the September 22, 2023 updated filing. 1-2.f was responded to on November 09, 2023, to reflect the filing as made on September 22, 2023.
DOE 1-3	The response to DOE 1-3 would still apply to the September 22, 2023 updated filing.
DOE 1-4	The response to DOE 1-4 would still apply to the September 22, 2023 updated filing.
DOE 1-5	The response to DOE 1-5 would still apply to the September 22, 2023 updated filing.

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

DG 23-076

Winter 2023/2024 Cost of Gas and Summer 2024 Cost of Gas

Department of Energy Data Requests - Set 3 (LDAC)

Date Request Received: 10/30/23  
Request No: DOE 3-3 (LDAC)

Date of Response: 11/9/23  
Respondent: Tyler Culbertson

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**REQUEST:**

Reference: Comparison of Liberty's August 21, 2022 filing (and September 1, 2023 COG filing if relevant) and Liberty's September 22, 2023 updated LDAC filing.

Please provide a narrative comparison of the LDAC filing Liberty made on August 21, 2023 and its September 22, 2023 updated LDAC filing. What elements were changed; why was an updated filing necessary? Please explain with specificity and reference to pages in the old and updated filings. If possible, please provide an annotated comparison of changes from the August filing to the September filing.

**RESPONSE:**

Please refer to Bates 001-004 of Attachment 23-076 DOE 3-3 (LDAC) for the Technical Statement of Tyler J Culbertson and Adam R.M. Yusuf that provides the narrative requested.

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

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

2023-2024 Local Distribution Adjustment Charge (LDAC)

Docket No. DG 23-076

Technical Statement of Tyler J Culbertson & Adam R.M. Yusuf

September 22, 2023

**A. Purpose of Technical Statement**

On August 21, 2023, Liberty Utilities (EnergyNorth Natural Gas) Corp. (“Liberty” or “the Company”) submitted its 2023/2024 Local Distribution Adjustment Charge (“LDAC”) filing requesting rates to be approved for effect on November 1, 2023 (“Initial Filing”). Per Commission Order *Nisi* No. 26,873 (Aug. 14, 2023), the Commission changed the effective date of adjustments to most rate components of the LDAC from November 1 to February 1. Because of the short time between the August 14 date of Order No. 26,873 and the August 21 Initial Filing, and because Order No. 26,873 did not become effective until September 8, the Initial Filing maintained the previous effective date of November 1 through October 31 consistent with the orders approving year’s LDAC adjustments, Order Nos. 26,715 (Oct. 31, 2022) and 26,737 (Nov. 30, 2022), with the understanding that Liberty would update the Initial Filing on or before September 22, 2023, to comply with Order No. 26,873.

The purpose of this technical statement is to summarize the changes made to the Initial Filing to provide for a February 1, 2024, effective date for most LDAC components and to propose the updated rate calculations for Commission approval.

**B. LDAC Rate**

The Summary Schedule contains the updated LDAC rates of \$0.1922 for residential customers and \$0.0811 for commercial and industrial customers. The total LDAC rates in the Initial Filing were \$0.1974 for residential and \$0.0887 for commercial customers.

**C. Universal Updates**

The Company updated all headers and titles to reflect the proper periods on all tabs. The source data tabs contain updated General Ledger information, forecasts, and a compilation of 2022-2023 Sales with 2023-2024 Sales for both EnergyNorth and Keene to reflect November 1, 2022, through December 31, 2025, data. There is now a combined tab for Residential and Commercial Therm sales for both EnergyNorth and Keene. Obsolete sources that were not used and are irrelevant to this year’s filing were removed. The Energy Efficiency’s Forecasted Therms tab was removed since it did not include Keene and was the same as EnergyNorth’s Sales tab. The following tabs were removed: Q-2 Act Normal Rev for R-3, G-41, G-42, G-52 as those reports were replaced by the Demand Forecast tab in the current filing. The Demand Forecast tab provides the updated data that is relevant to this

year's filing which was the therm sales per customer in Schedule 8.

**D. Schedule 2 - Energy Efficiency (EE)**

A new row was added as a place holder for the rate to take effect on January 1, 2025, a rate which will be determined in the summer of 2024, per House Bill 549. For any forecasting purposes in other schedules that required January 2025's EE rate, the 2024 rate was used. There have not been any updates made to the rate effective on January 1, 2024.

**E. Schedule 3 - Environmental Services (ES)**

On Page 1, Manufactured Gas Plants Line 2 was updated to reflect the new effective dates and to reflect the 15-month reconciliation period. The estimated therms forecast was updated for Lines 5 and 11. Line 8 was added to incorporate the 2021-2022 Gas Holder reconciliation balance as of January 31, 2024, as it was omitted from the Initial Filing (see "Sch 3.2, P. 8.2 DEF077 Gas Holder"). The references were updated to reflect changes made on this page.

On Page 2, the header was updated on Continued Reconciliation Table on Page 2 to include November 1, 2022-January 31, 2024, and the actual Collected Revenue for months of July 2023 and August 2023 was added.

On Schedule 3.4 Reconciliation, the collections were updated to reflect July 2023 and August 2023 actual collections and General Ledger amounts.

The MGP Surcharge decreased from \$0.0018 per therm in the Initial Filing to a credit of (\$0.0005) per therm. The Gasholder Surcharge increased from \$0.0002 per therm in the Initial Filing to \$0.0006 per therm.

**F. Schedule 4 - Revenue Decoupling Adjustment Factor (RDAF)**

On Schedule 4, Page 1, the outstanding uncollected balances were updated on Lines 1 and 6 to reflect the 15-month reconciliation period. Forecasted therms were updated to reflect proper reconciliation periods.

Page 2 was updated to reflect reconciliation period through January 2024 for both Residential and Commercial customers. The revenue therm sales were updated with actuals through August 2023.

On Schedule 4 RDAF Page 3, the estimated revenues and true up amounts reported in the Initial Filing for March 2023, to August 2023 were updated with actuals. These months were inadvertently labeled as Actuals in the Initial Filing. The true up amounts in these months are still subject to change based on the nature of revenue decoupling, and as such, they are now labeled as estimates. Those changes are displayed below in Tables 1a-1d.

The under-collected balances as reported in Schedule 4 RDAF Page 1, Lines 1 and 6, from the Initial Filing and updated filing are shown in Table 1a.

Table 1a - RDAF prior year estimated carryover				
	8/21/2023	9/22/2023	Change	Percent
Residential	\$3,050,498	\$3,116,304	\$65,806	2.16%
Comm/Ind	\$683,199	\$697,290	\$14,091	2.06%
<b>Total</b>	<b>\$3,733,697</b>	<b>\$3,813,594</b>	<b>\$79,897</b>	<b>2.14%</b>

The current decoupling year (Year 5) amounts as reported in Schedule 4 RDAF Page 1, Lines 2 and 7, from the Initial Filing and updated filing are shown in Table 1b.

Table 1b - RDAF current decoupling year				
	8/21/2023	9/22/2023	Change	Percent
Residential	\$4,054,537	\$4,135,581	\$81,444	2.00%
Comm/Ind	\$1,387,364	\$1,415,858	\$28,494	2.05%
<b>Total</b>	<b>\$5,441,901</b>	<b>\$5,551,439</b>	<b>\$109,538</b>	<b>2.01%</b>

Finally, the combined prior year estimated carryover balance plus current year decoupling year deficiency, along with associated rates for recovery from the August 21, 2023, and September 22, 2023, filings, are compared in Tables 1c and 1d.

Table 1c - Combined amount to recovered				
	8/21/2023	9/22/2023	Change	Percent
Residential	\$7,105,035	\$7,251,885	\$146,850	2.07%
Comm/Ind	\$2,070,562	\$2,113,148	\$42,586	2.06%
<b>Total</b>	<b>\$9,175,597</b>	<b>\$9,365,033</b>	<b>\$189,436</b>	<b>2.06%</b>

Table 1d - RDAF Rates Requested (\$/therm)				
	8/21/2023	9/22/2023	Change	Percent
Residential	\$0.1041	\$0.1058	\$0.0017	1.63%
Comm/Ind	\$0.0177	\$0.0180	\$0.0003	1.69%

#### G. Schedule 5- Property Tax Adjustment Mechanism

On Schedule 5, Page 1, the forecasted therms, rate, and balances were updated to reflect the 15-month reconciliation period.

On Schedule 5, Page 2, the collected revenues were updated with actuals for July and August. Estimates were added for November 2023-January 2024 to incorporate the new effective dates and to reflect the 15-month reconciliation period. Reconciliations were updated to include both EnergyNorth and Keene Sales to be consistent with other components in the filing. It was discovered when preparing this filing that Keene's forecasted therms were not included in the projected therms used to calculate the estimated collections.

The PTAM Surcharge decreased from \$0.0157 per therm in the Initial Filing to \$0.0106 per therm.

#### H. Schedule 6 - Rate Case Expenses

For Schedule 6, the reconciliation period was extended through January 31, 2024, as well as updating the forecasted therms accordingly. There are no expenses to add at this time per Settlement Agreement dated April 19, 2023, in Docket No. DG 20-105, Exhibit 64, Bates

007. Order No. 26,808.

The RCE Surcharge has increased from a credit of (\$0.0004) in the Initial Filing to a credit of (\$0.0049).

**I. Schedule 7 - Gas Assistance Program**

Schedule 7, Page 1, included updated recovery balance and forecasted therms to reflect the 15-month reconciliation period ending January 31, 2024. The Cost of Gas rates remained unchanged since the Initial Filing. On Page 2, the reconciliation was updated to reflect the 15-month reconciliation period and estimates from the Initial Filing were updated with actuals for July and August.

The GAP Surcharge increased from \$0.0093 per therm in the Initial Filing to \$0.0106 per therm.

**J. Schedule 8- Customer Bill Impact**

For Schedule 8, additional columns were added for the period of November 2024 - January 2025 to each rate along with their bill impacts to the customers. The rates were updated to reflect effective date changing from November 1, 2023, to February 1, 2024.