

STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION

Docket No. DG 19-xxx

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

Distribution Rate Case

**Motion for Waiver of Puc 1604, Filing Requirements**

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities (“Liberty” or the “Company”), through counsel, respectfully moves the New Hampshire Public Utilities Commission pursuant to Puc 201.05 for a waiver of Puc 1604.01(a)(19) and (20) to the extent they require the reorganization of certain financial information that has already been filed with the Commission or that will otherwise be filed with the upcoming rate case.

In support of this motion, the Company states as follows:

1. Puc 1604.01(a)(1) through (26) describe information that must be included in the original filing of a “full rate case.” The two subsections at issue here provide as follows:
  - (a) ... a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:

\* \* \*

(19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission; [and]

(20) Quarterly income statements for the previous 2 years if not previously filed with the commission.

Puc 1604.01(a)(19) and (20).

2. Liberty seeks a waiver for its upcoming rate case filing because the information required by Puc 1604.01(a)(19) and Puc 1604.01(a)(20) has been “previously filed with the commission” through annual reports, F-8 Reports, or will be included with the Company’s filing in satisfaction of Puc 1604.01(a)(1),<sup>1</sup> although perhaps organized differently than Puc 1604.01(a)(19) and (20) intend.
3. First, Puc 1604.01(a)(19) requires filing of “balance sheets and income statements for the previous 2 years if not previously filed with the Commission.” The Company has previously filed this information through its annual reports and through F-8 Reports filed pursuant to Puc 509.05 (“Monthly Operating and Income Statements”). The annual reports are based on calendar years. The F-8 Reports are filed twice per year and contain monthly information for the applicable six months, plus cumulative totals for the six month periods.
4. To the extent Puc 1604.01(a)(19) requires the filing of the “balance sheets and income statements” organized into the two years immediately preceding the test year (i.e., July 2017 through June 2018, and July 2018 through June 2019), Liberty seeks a waiver from having to reorganize the information.
5. The annual reports and F-8 reports contain all the information required by Puc 1604.01(a)(19), but they are organized by calendar year (annual reports) or by month (F-8 Reports). Note that the internal financial reports to be included with the rate case filing also contain the information required by this rule.

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<sup>1</sup> Puc 1604.01(a) requires filing of:

The utility’s internal financial reports for the following periods:

- a. For the first and last month of the test year;
- b. For the entire test year; and
- c. For the 12 months or 5 quarters prior to the test year.

6. Second, Puc 1604.01(a)(20) requires the filing of “*quarterly* income statements for the previous 2 years if not previously filed with the commission” (emphasis added). To the extent Puc 1604.01(a)(20) requires the filing of the same information organized into quarterly income statements, rather than in the monthly format previously filed in the F-8 reports, Liberty seeks a waiver of that requirement.
7. Again, the F-8 Reports contain all the requested information, but are organized by month and totaled for each six month period of the reports. And again, the annual reports and internal financial reports also contain the information required by this rule.
8. Puc 201.05 states that the Commission shall waive the provisions of any of its rules when the waiver serves the public interest and will not disrupt the orderly and efficient resolution of matters before the Commission. In determining whether a waiver will serve the public interest, the Commission examines whether compliance with the rule would be onerous or inapplicable given the circumstances, or whether the purpose of the rule would be satisfied by another method.
9. Waiver of the requirement to reorganize financial information that has been previously filed with the commission (or will otherwise be filed with the rate case filing) serves the public interest and will not disrupt the resolution of this docket. Most importantly, the purpose of the rules will be satisfied because the requested information is and will be readily available in a reasonable format to those reviewing Liberty’s rate case filing.

WHEREFORE, Liberty respectfully asks the Commission to:

- A. Grant this motion and waive Puc 1604.01(a)(19) and Puc 1604.01(a)(20) to the extent they require the Company to reorganize financial information previously filed with the Commission, or to be filed with the rate case pursuant to Puc 1604.01(a)(1); and
- B. Grant such other relief as is just and equitable.

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

By its Attorney,



Date: October 1, 2019

By: \_\_\_\_\_  
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Certificate of Service

I hereby certify that on October 1, 2019, a copy of this Motion has been electronically forwarded to the Office of the Consumer Advocate and to Commission Staff.



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Michael J. Sheehan