

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

DG 22-045

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY

Winter 2022-2023 and Summer 2023 Cost of Gas

Procedural Order Re: Continuation of Hearing and Record Requests

The hearing held on August 30, 2023 will be continued on November 8, 2023, starting at 9:00 a.m. One day has been allotted for the November 8 hearing, which will be conducted in person in accordance with the previously issued hearing guidelines.

On or before the close of business on September 22, 2023, the Commission requests that Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (Liberty or the Company) respond to the following record requests or requests for specific answers:

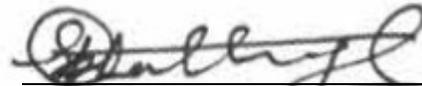
1. Provide a proof showing that the number of customers and allowed and actual Revenue per Customer (RPC) yield the same result as the Company's filing. To do this:
 - a. Show the analysis that takes Liberty from its revenue requirement in the rate case (2019 test year) to the "base revenue" that is used for the RPC calculation;
 - b. Show how the "base revenue" was divided into the component pieces (residential, etc.) in 2019.
 - c. Show the "base revenue" from 2019 to present in total, and include each component (residential, etc).
 - d. Beginning with the 2019 test year, by month, provide the number of customers (both allowed and actual), the RPC (both allowed and actual), and the UPC (usage per customer);
 - i. Do this for residential customers with a separate analysis for C&I customers (as requested by the New Hampshire Department of Energy).
2. Please provide the following calculations in live Excel format to support the cumulative Revenue Decoupling Adjustment Factor (RDAF) under recovery through Decoupling Year (DY) 4 (DY 4 running from September 1, 2021 through August 31, 2022), with DY 4 separately stated from any prior under recovery.

- a. Calculate calendarized actual monthly revenue supported by billing determinants (customer counts or equivalent bills, head block, tail block, etc.) and corresponding rates. Also, show the normal weather adjustment (NWA) revenue separately, and report any other adjustments with supporting schedules.
 - b. Using the same billing determinant, calculate the monthly *allowed revenue* using the allowed RPC.
 - c. Based on (a) and (b), calculate the monthly Revenue Decoupling Adjustments. Reconcile discrepancies, if any, relative to what was filed.
3. Based on the answers to Request 2 above, please provide a brief narrative explaining the determination of RDAF, as proposed for DY 4.
 4. Please confirm, in calculating the *allowed revenue*, whether any adjustment for uncollectible revenue or bad debt is accounted for.
 5. In calculating the actual monthly revenues:
 - a. Does the Company rely only on bills that are already paid for, or does it include issued bills that have not been paid for yet?
 - b. Does the Company adjust for uncollectible revenue or bad debt in its actual revenue calculations? If so, please demonstrate using the schedules filed to confirm that.
 6. Please describe the methodology used to calculate the RDAF for DY 1 and DY 2. Please apply that methodology to determine the RDAF for DY 4. Provide the analysis in live Excel format, as necessary.

So ordered, this first day of September, 2023.



Daniel C. Goldner
Chairman



Pradip K. Chattopadhyay
Commissioner



Carleton B. Simpson
Commissioner

Service List - Docket Related

Docket#: 22-045

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