



David B. Simek
 Lead Utility Analyst, Rates & Regulatory Affairs
 O: 603-216-3514
 E: David.Simek@libertyutilities.com

February 14, 2017

Via ERF and US Mail

Debra Howland
 Executive Director
 New Hampshire Public Utilities Commission
 21 South Fruit Street, Suite 10
 Concord, NH 03301-2429



**Re: DE 14-216 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
 2015-2016 CORE NH Electric and Gas Energy Efficiency Programs
 December 2016 Energy Efficiency Monthly Expense**

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' monthly report of collections, expenditures, incentive, interest, and therm sales associated with the implementation and cost recovery of its energy efficiency programs through December 2016. This report updates the forecasted energy efficiency program expenditures consistent with Liberty Utilities 2015-2016 CORE Electric Energy Efficiency and Gas Energy Efficiency Programs approved by the Commission in Order No. 25,747, dated December 31, 2014, and the DSM Rate per therm approved by the Commission in Order No. 25,958, dated October 26, 2016, in Docket DG 16-814.

This report has been filed via the Commission's Electronic Report Filing System. Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

David B. Simek

Enclosure

cc: Service List

**Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities
Energy Efficiency Programs
For Residential Heating (R-3) and Non-Heating (R-1) Classes
January 1, 2015 - December 31, 2016 actuals per General Ledger**

Month	Actual or Forecast	Beginning Balance (Over)/Under	DSM Rate Per Therm	DSM Collections (a)	Adjustments (b)	Forecasted DSM Expenditures	Actual DSM Expenditures			Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Monthly Federal Prime Rate	Interest @ Federal Reserve Prime Rate	Ending Bal. Plus Interest (Over)/Under	Forecasted Therm Sales	Actual Therm Sales	# of Days
							Residential	Low-Income	Incentive								
January 15	Actual	2,151,516	(\$0.0646)	(651,815)	(4,853)	192,391	209,668	(6,273)	14,209	1,712,453	1,931,984	3.25%	5,333	1,717,785	10,059,056	10,149,059	31
February 15	Actual	1,717,785	(\$0.0646)	(751,540)		192,391	295,264	3,257	14,209	1,278,976	1,498,381	3.25%	3,736	1,282,712	10,754,770	11,671,446	28
March 15	Actual	1,282,712	(\$0.0646)	(784,400)	114	192,391	233,692	50,721	14,209	797,048	1,039,880	3.25%	2,870	799,918	9,268,947	12,198,887	31
April 15	Actual	799,918	(\$0.0646)	(524,189)	87,533	192,391	175,132	36,046	14,209	588,650	694,284	3.25%	1,855	590,504	6,253,708	8,146,035	30
May 15	Actual	590,504	(\$0.0646)	(215,490)	32,778	192,391	140,585	36,274	14,209	598,860	594,682	3.25%	1,641	600,502	3,349,634	3,349,991	31
June 15	Actual	600,502	(\$0.0646)	(140,646)	(32,751)	192,391	153,076	48,277	14,209	642,668	621,585	3.25%	1,660	644,328	1,984,898	2,175,297	30
July 15	Actual	644,328	(\$0.0646)	(97,734)	17,497	192,391	131,400	58,464	14,209	768,165	706,247	3.25%	1,949	770,115	1,252,661	1,519,366	31
August 15	Actual	770,115	(\$0.0646)	(73,797)	6	192,391	33,313	9,938	14,209	753,784	761,949	3.25%	2,103	755,887	1,056,675	1,143,436	31
September 15	Actual	755,887	(\$0.0646)	(71,799)	2	192,391	314,840	82,816	14,209	1,095,955	925,921	3.25%	2,473	1,098,429	1,143,113	1,114,053	30
October 15	Actual	1,098,429	(\$0.0646)	(100,029)	41	192,391	26,041	43,863	14,209	1,082,553	1,090,491	3.25%	3,010	1,085,563	1,693,533	1,548,753	31
November 15	Actual	1,085,563	(\$0.0585)	(291,733)	16,739	192,391	57,058	5,901	14,209	887,737	986,650	3.25%	2,636	890,372	3,778,407	3,431,238	30
December 15	Actual	890,372	(\$0.0585)	(347,725)	4	192,391	106,822	10,118	14,209	673,801	782,087	3.25%	2,159	675,960	6,946,220	5,902,767	31
January 16	Actual	675,960	(\$0.0585)	(462,266)	0	243,235	115,790	2,750	14,589	346,823	511,391	3.50%	1,520	348,343	10,059,056	7,903,951	31
February 16	Actual	348,343	(\$0.0585)	(564,847)	10	243,235	141,893	2,838	14,589	(57,175)	145,584	3.50%	405	(56,770)	10,754,770	9,667,816	29
March 16	Actual	(56,770)	(\$0.0585)	(501,665)	7	243,235	39,875	2,971	14,589	(500,993)	(278,882)	3.50%	(829)	(501,822)	9,268,947	8,579,156	31
April 16	Actual	(501,822)	(\$0.0585)	(379,088)	7	243,235	74,397	5,198	14,589	(786,719)	(644,271)	3.50%	(1,853)	(788,573)	6,253,708	6,480,127	30
May 16	Actual	(788,573)	(\$0.0585)	(232,259)	48	243,235	302,108	87,050	69,881	(561,746)	(675,159)	3.50%	(2,007)	(563,753)	3,349,634	3,970,573	31
June 16	Actual	(563,753)	(\$0.0585)	(111,819)	30	243,235	134,280	4,167	14,589	(522,507)	(543,130)	3.50%	(1,562)	(524,070)	1,984,898	1,908,251	30
July 16	Actual	(524,070)	(\$0.0585)	(76,674)	49	243,235	178,022	81,256	14,589	(326,829)	(425,449)	3.50%	(1,265)	(328,093)	1,252,661	1,272,646	31
August 16	Actual	(328,093)	(\$0.0585)	(61,503)	18	243,235	218,221	72,055	14,589	(84,713)	(206,403)	3.50%	(614)	(85,327)	1,056,675	1,051,932	31
September 16	Actual	(85,327)	(\$0.0585)	(62,691)	0	243,235	69,279	38,032	47,906	7,199	(39,064)	3.50%	(112)	7,086	1,143,113	1,070,285	30
October 16	Actual	7,086	(\$0.0585)	(94,158)	0	243,235	125,642	2,524	14,589	55,682	31,384	3.50%	93	55,775	1,693,533	1,609,429	31
November 16	Actual	55,775	(\$0.0402)	(177,491)	4	243,235	99,868	79,425	14,589	72,170	63,972	3.50%	184	72,354	3,778,407	3,563,708	30
December 16	Actual	72,354	(\$0.0402)	(289,148)	0	243,235	233,825	52,999	14,589	84,618	78,486	3.50%	233	84,851	6,946,220	7,155,015	31

(a) Collections include adjustments to reconcile to actual collections as reported in the Company's general ledger
(b) Adjustments - See page 3 of 3 for adjustment detail

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities
Energy Efficiency Programs
For Commercial/Industrial Classes
January 1, 2015 - December 31, 2016 actuals per General Ledger

<u>Month</u>	<u>Actual or Forecast</u>	<u>Beginning Balance</u>	<u>DSM Rate</u>	<u>DSM</u>		<u>Forecasted DSM</u>	<u>Actual DSM Expenditures</u>			<u>Ending Balance</u>	<u>Average Balance</u>	<u>Interest Federal Prime Rate</u>	<u>Interest @ Federal Reserve Prime Rate</u>	<u>Ending Bal. Plus Interest</u>	<u>Forecasted Therm Sales</u>	<u>Actual Therm Sales</u>	<u># of Days</u>
		<u>(Over)/Under</u>	<u>Per Therm</u>	<u>Collections (a)</u>	<u>Adjustments (b)</u>	<u>Expenditures</u>	<u>Com-Ind</u>	<u>Low-Income</u>	<u>Incentive</u>	<u>(Over)/Under</u>	<u>(Over)/Under</u>			<u>(Over)/Under</u>			
January 15	Actual	1,316,851	(\$0.0502)	(723,777)	(4,244)	251,510	266,834	(8,315)	12,425	859,774	1,088,313	3.25%	3,004	862,778	14,736,267	14,484,323	31
February 15	Actual	862,778	(\$0.0502)	(813,929)		251,510	483,995	4,318	12,425	549,587	706,182	3.25%	1,761	551,347	15,694,927	16,256,133	28
March 15	Actual	551,347	(\$0.0502)	(918,456)	100	251,510	193,557	67,234	12,425	(93,793)	228,777	3.25%	631	(93,161)	13,700,246	18,359,485	31
April 15	Actual	(93,161)	(\$0.0502)	(604,224)	76,541	251,510	69,139	47,782	12,425	(491,499)	(292,330)	3.25%	(781)	(492,279)	9,956,715	12,071,944	30
May 15	Actual	(492,279)	(\$0.0502)	(330,091)	28,662	251,510	167,137	48,084	12,425	(566,063)	(529,171)	3.25%	(1,461)	(567,524)	6,537,363	6,591,542	31
June 15	Actual	(567,524)	(\$0.0502)	(293,062)	(28,638)	251,510	298,880	63,996	12,425	(513,923)	(540,723)	3.25%	(1,444)	(515,367)	5,092,563	5,835,765	30
July 15	Actual	(515,367)	(\$0.0502)	(243,506)	15,300	251,510	184,105	77,499	12,425	(469,545)	(492,456)	3.25%	(1,359)	(470,904)	4,008,754	4,857,992	31
August 15	Actual	(470,904)	(\$0.0502)	(220,280)	5	251,510	61,009	13,174	12,425	(604,571)	(537,737)	3.25%	(1,484)	(606,055)	3,851,567	4,389,255	31
September 15	Actual	(606,055)	(\$0.0502)	(219,462)	2	251,510	44,979	109,779	12,425	(658,332)	(632,194)	3.25%	(1,689)	(660,021)	4,156,413	4,374,690	30
October 15	Actual	(660,021)	(\$0.0502)	(232,857)	36	251,510	38,296	58,144	12,425	(783,978)	(721,999)	3.25%	(1,993)	(785,971)	4,987,864	4,638,929	31
November 15	Actual	(785,971)	(\$0.0256)	(268,746)	14,637	251,510	68,857	7,822	12,425	(950,976)	(868,474)	3.25%	(2,320)	(953,296)	7,058,014	7,389,441	30
December 15	Actual	(953,296)	(\$0.0256)	(256,844)	3	251,510	404,102	13,413	12,425	(780,197)	(866,746)	3.25%	(2,392)	(782,589)	10,740,036	9,950,534	31
January 16	Actual	(782,589)	(\$0.0256)	(315,105)	0	225,250	27,923	3,646	13,520	(1,052,604)	(917,597)	3.50%	(2,728)	(1,055,332)	14,736,267	12,312,941	31
February 16	Actual	(1,055,332)	(\$0.0256)	(363,672)	9	225,250	72,142	3,762	13,520	(1,329,570)	(1,192,451)	3.50%	(3,316)	(1,332,886)	15,694,927	14,232,015	29
March 16	Actual	(1,332,886)	(\$0.0256)	(326,629)	7	225,250	73,766	3,938	13,520	(1,568,284)	(1,450,585)	3.50%	(4,312)	(1,572,596)	13,700,246	12,766,768	31
April 16	Actual	(1,572,596)	(\$0.0256)	(254,974)	7	225,250	33,233	6,890	13,520	(1,773,920)	(1,673,258)	3.50%	(4,813)	(1,778,733)	9,956,715	9,959,922	30
May 16	Actual	(1,778,733)	(\$0.0256)	(197,623)	44	225,250	243,803	115,391	64,764	(1,552,354)	(1,665,544)	3.50%	(4,951)	(1,557,305)	6,537,363	7,720,335	31
June 16	Actual	(1,557,305)	(\$0.0256)	(122,823)	28	225,250	264,637	5,524	13,520	(1,396,419)	(1,476,862)	3.50%	(4,249)	(1,400,667)	5,092,563	4,791,008	30
July 16	Actual	(1,400,667)	(\$0.0256)	(112,364)	45	225,250	95,719	107,712	13,520	(1,296,034)	(1,348,351)	3.50%	(4,008)	(1,300,043)	4,008,754	4,308,679	31
August 16	Actual	(1,300,043)	(\$0.0256)	(96,027)	17	225,250	264,882	95,514	13,520	(1,022,136)	(1,161,089)	3.50%	(3,451)	(1,025,587)	3,851,567	3,752,313	31
September 16	Actual	(1,025,587)	(\$0.0256)	(105,117)	0	225,250	50,225	50,414	44,398	(985,667)	(1,005,627)	3.50%	(2,893)	(988,560)	4,156,413	4,103,262	30
October 16	Actual	(988,560)	(\$0.0256)	(123,143)	0	225,250	196,998	3,345	13,520	(897,839)	(943,200)	3.50%	(2,804)	(900,643)	4,987,864	4,810,021	31
November 16	Actual	(900,643)	(\$0.0219)	(191,369)	4	225,250	105,616	105,285	13,520	(867,587)	(884,115)	3.50%	(2,543)	(870,131)	7,058,014	7,289,759	30
December 16	Actual	(870,131)	(\$0.0219)	(244,460)	0	225,250	620,098	70,254	13,520	(410,717)	(640,424)	3.50%	(1,904)	(412,621)	10,740,036	11,098,366	31

(a) Collections include adjustments to reconcile to actual collections as reported in the Company's general ledger
(b) Adjustments - See page 3 of 3 for adjustment detail

Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities
Energy Efficiency Programs
For Residential (R-1 & R-3) and Commercial/Industrial Classes
January 1, 2015 - December 31, 2016 actuals per General Ledger

Month	Actual or Forecast	Beginning Balance (Over/Under)	DSM Rate Per Therm	DSM Collections (a)	Adjustments (b)	Forecasted DSM Expenditures	Actual DSM Expenditures			Ending Balance (Over/Under)	Average Balance (Over/Under)	Interest Monthly Federal Prime Rate	Interest @ Federal Reserve Prime Rate	Ending Bal. Plus Interest (Over/Under)	Forecasted Therm Sales	Actual Therm Sales	# of Days		
							Residential	Com-Ind	Low-Income									Total	Incentive
January 15	Actual	3,468,356	n/a	(1,375,592)	(9,097)	443,901	209,668	266,834	(14,587)	461,914	26,634	2,572,215	3,020,285	3.25%	8,337	2,580,552	24,795,322	24,633,382	31
February 15	Actual	2,580,552	n/a	(1,565,469)	0	443,901	295,264	483,995	7,575	786,834	26,634	1,828,551	2,204,551	3.25%	5,496	1,834,047	26,449,698	27,927,579	28
March 15	Actual	1,834,047	n/a	(1,702,856)	213	443,901	233,692	193,557	117,955	545,205	26,634	703,243	1,288,645	3.25%	3,163	706,406	22,969,193	30,558,372	31
April 15	Actual	706,406	n/a	(1,128,413)	164,074	443,901	175,132	69,139	83,827	328,099	26,634	96,800	401,603	3.25%	907	97,707	16,210,423	20,217,979	30
May 15	Actual	97,707	n/a	(545,581)	61,440	443,901	140,585	167,137	84,358	392,079	26,634	32,280	64,994	3.25%	95	32,375	9,886,997	9,941,533	31
June 15	Actual	32,375	n/a	(433,708)	(61,389)	443,901	153,076	298,880	112,273	564,230	26,634	128,141	80,258	3.25%	214	128,356	7,077,460	8,011,062	30
July 15	Actual	128,356	n/a	(341,240)	32,797	443,901	131,400	184,105	135,963	451,468	26,634	298,016	213,186	3.25%	543	298,559	5,261,414	6,377,358	31
August 15	Actual	298,559	n/a	(294,077)	11	443,901	33,313	61,009	23,112	117,434	26,634	148,561	223,560	3.25%	617	149,178	4,908,241	5,532,691	31
September 15	Actual	149,178	n/a	(291,261)	4	443,901	314,840	44,979	192,596	552,415	26,634	436,969	293,074	3.25%	783	437,752	5,299,526	5,488,743	30
October 15	Actual	437,752	n/a	(332,886)	76	443,901	26,041	38,296	102,007	166,343	26,634	297,920	367,836	3.25%	1,015	298,935	6,681,398	6,187,682	31
November 15	Actual	298,935	n/a	(560,479)	31,376	443,901	57,058	68,857	13,724	139,638	26,634	(63,897)	117,519	3.25%	314	(63,583)	10,836,421	10,820,679	30
December 15	Actual	(63,583)	n/a	(604,568)	7	443,901	106,822	404,102	23,531	534,456	26,634	(107,055)	(85,319)	3.25%	(236)	(107,290)	17,686,256	15,853,301	31
January 16	Actual	(107,290)	n/a	(777,371)	0	468,485	115,790	27,923	6,396	150,110	28,109	(706,442)	(406,866)	3.50%	(1,209)	(707,652)	24,795,322	20,216,892	31
February 16	Actual	(707,652)	n/a	(928,519)	19	468,485	141,893	72,142	6,600	220,635	28,109	(1,387,407)	(1,047,530)	3.50%	(2,902)	(1,390,309)	26,449,698	23,899,831	29
March 16	Actual	(1,390,309)	n/a	(828,294)	14	468,485	39,875	73,766	6,909	120,550	28,109	(2,069,931)	(1,730,120)	3.50%	(5,129)	(2,075,060)	22,969,193	21,345,924	31
April 16	Actual	(2,075,060)	n/a	(634,062)	14	468,485	74,397	33,233	12,089	119,718	28,109	(2,561,280)	(2,318,170)	3.50%	(6,650)	(2,567,931)	16,210,423	16,440,049	30
May 16	Actual	(2,567,931)	n/a	(429,882)	92	468,485	302,108	243,803	202,441	748,352	134,645	(2,114,724)	(2,341,328)	3.50%	(6,944)	(2,121,668)	9,886,997	11,690,908	31
June 16	Actual	(2,121,668)	n/a	(234,642)	57	468,485	134,280	264,637	9,690	408,607	28,109	(1,919,537)	(2,020,602)	3.50%	(5,797)	(1,925,334)	7,077,460	6,699,259	30
July 16	Actual	(1,925,334)	n/a	(189,038)	94	468,485	178,022	95,719	188,968	462,709	28,109	(1,623,460)	(1,774,397)	3.50%	(5,260)	(1,628,720)	5,261,414	5,581,325	31
August 16	Actual	(1,628,720)	n/a	(157,529)	35	468,485	218,221	264,882	167,569	650,672	28,109	(1,107,433)	(1,368,076)	3.50%	(4,185)	(1,111,618)	4,908,241	4,804,245	31
September 16	Actual	(1,111,618)	n/a	(167,808)	0	468,485	69,279	50,225	88,446	207,950	92,304	(979,172)	(1,045,395)	3.50%	(2,999)	(982,171)	5,299,526	5,173,547	30
October 16	Actual	(982,171)	n/a	(217,301)	0	468,485	125,642	196,998	5,869	328,508	28,109	(842,855)	(912,513)	3.50%	(2,705)	(845,560)	6,681,398	6,419,450	31
November 16	Actual	(845,560)	n/a	(368,860)	7	468,485	99,868	105,616	184,710	390,194	28,109	(796,110)	(820,835)	3.50%	(2,433)	(798,543)	10,836,421	10,853,467	30
December 16	Actual	(798,543)	n/a	(533,608)	0	468,485	233,825	620,098	123,253	977,176	28,109	(326,866)	(562,705)	3.50%	(1,668)	(328,534)	17,686,256	18,253,381	31

(a) Collections include adjustments to reconcile to actual collections as reported in the Company's general ledger

(b) Adjustments

- Jan-15 payroll/vacation accrual
- Mar-15 payment transaction error
- Apr-15 additional 2014 incentive
- May-15 payment transaction error of \$33.05, \$61,407 payroll/vacation accrual
- Jun-15 payment transaction error of \$17.69, (\$61,407) reversal of prior month payroll/vacation accrual
- Jul-15 additional 2014 incentive of \$32,682.90, \$114.54 payment transaction error
- Aug-15 \$11.05 payment transaction error
- Sep-15 \$3.53 payment transaction error
- Oct-15 \$76.15 payment transaction error
- Nov-15 \$6.63 payment transaction error, \$31,369.43 unpaid invoice accrual
- Dec-15 \$6.59 payment transaction error
- Feb-16 \$19.44 payment transaction error
- Mar-16 \$14.02 payment transaction error
- Apr-16 \$14.52 payment transaction error, (\$0.59) other
- May-16 \$92.32 payment transaction error, (\$0.24) other
- Jun-16 \$57.39 payment transaction error
- Jul-16 \$94.39 payment transaction error
- Aug-16 \$35.22 payment transaction error
- Nov-16 \$7.37 payment transaction error