

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Docket DG 17-048

In The Matter Of: Liberty Utilities (EnergyNorth Natural Gas) Corp

Request for Change in Rates

Direct Testimony

of

Jayson P. Laflamme
Staff Utility Analyst, Gas And Water Division

and

Donna H. Mullinax
Consultant To Staff

November 30, 2017

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

REDACTED

Docket No. DG 17-048

Schedule EN 3.13

Page 1 of 1

Liberty Utilities (EnergyNorth)

Adjustment 13

Remove Severance Associated with Resignations


Line	Description	Company Proposed (A)	Adjustment (B)	Adjusted Amount (C)
1	Payroll - Severance	\$ 144,130	\$ (78,181)	\$ 65,949
2	Payroll Tax Rate (%)	10.98%		10.98%
3	Payroll Taxes	15,826	\$ (8,585)	7,242
4	Total Severance Payroll and Payroll Taxes	\$ 159,956	\$ (86,765)	\$ 73,191
5	NH Income Tax	8.20%		8.20%
6	Effect on NH income tax expense	\$ (13,116)	\$ 7,114	\$ (6,002)
7	Federal Taxable	\$ 146,840		\$ 67,189
8	Federal Income Tax Rate	34%		34%
9	Effect on Federal income tax expense	\$ (49,926)	\$ 27,082	\$ (22,844)
10	Total Taxes	\$ (63,042)	\$ 34,196	\$ (28,846)
11	Impact to Operating Income	\$ (96,914)	\$ 52,569	\$ (44,345)

Notes and Sources

Line 1: Response to Staff 8-23 with Confidential Attachment

Line 2: Attachment DBS-DSD-2. Schedule RR-EN-3-3 (Revised 9/20/17)



Position	Reason	8840-2-9820-69-5010-9200
Accountant, Energy North	Resignation	
Manager, Gas	Resignation	
Payroll Specialist	Layoff	
Manager, Contact Center and Load Data Services	Resignation	
Manager, EHSS	Resignation	
Revenue Accountant	Layoff	
Coordinator, Accounts Payable	Layoff	
Vice President, Finance	Layoff	
Manager, Compliance, Quality, and Emergency Management	Layoff	
8840-2-9820-69-5010-9200		144,129.54