DG 17-048 Exhibit 81

Liberty Utilities (EnergyNorth Natural Gas) Corp. Docket DG 17-048 General Rate Case Compliance with Order No. 26,149 Response to Staff Questions 7/12/2018



(C)

(B)

	Per Rate Design	As Calculated	Difference
1. Test Year Revenues at Prior Rates ·····	\$ 70,118,842		
2. Adjustment to Test Year Revenues for Year-End Bill Count	929,551		
3. Test Year Revenues at Prior Rates w/Year-End Bill Count Adjustment	\$ 71,048,393	\$ 71,048,393	
4. Additional Keene Revenues at Keene Prior Rates		•	
5. Test Year Revenues at Prior Rates w/Keene Adjustment ·····	\$ 71,584,554	_	
6. Additional Rate R-4 Revenues at Rate R-3 Prior Rates		1,678,167	_
7. Adjusted Test Year Revenues at Prior Rates ······	\$ 73,262,722	\$ 72,726,560	
8. Approved Permanent Rate Increase ······		P.4	
9. Test Year Revenues at Permanent Rates ······	\$ 81,322,839		
10. Adjusted Test Year Revenues at Prior Rates ······	, , , , , , , , , , , , , , , , , , , ,		
11. less: Adjustment to Test Year Revenues for Year-End Bill Count	929,551		
12. less: Additional Keene Revenues at Keene Prior Rates		_	
13. Adjusted Test Year Revenues at Prior Rates for Rate Design	\$ 71,797,009	-	
14. less: Test Year Revenues at Permanent Rates ······		_	
15. Adjusted Permanent Rate Increase for Rate Design	\$ 9,525,829	_	
		•	
16. Test Year Revenues at Permanent Rates ······		\$ 82,394,662	\$ 1,071,824
17. less: Additional Rate R-4 Revenues at Rate R-3 Perm Rates	1,891,561	1,892,950	1,389
18. Test Year Base Rate Revenues at Permanent Rates ······	\$ 79,431,278	\$ 80,501,713	\$ 1,070,435
19. Diff btwn Perm Base Rate Revenues & Prior Rate Revenues [L.18-L.3] ······	\$ 8,382,885	\$ 9,453,320	\$ 1,070,435
20. Adjustment to Test Year Revenues for Year-End Bill Count at Perm Rates	••••••		\$ 1,070,435