



Liberty Utilities (EnergyNorth Natural Gas) Corp.
 Docket DG 17-048 General Rate Case Rehearing
 Summary of Proposed Adjustments to the Authorized Revenue Increase

<u>Permanent Rate Increase Adjusted for Temporary Rate Variance</u>	<u>Reference</u>
Authorized Permanent Rate Increase	\$8,060,117 Order No. 26,122
less: Authorized Temporary Rate Increase	6,750,000 Order No. 26,035
Authorized Incremental Permanent Rate Increase	\$1,310,117 Order No. 26,122
less: Temporary Rate Difference Based on Rate Design	36,005 Exhibit 85 line 9
Calculated Incremental Permanent Rate Increase	<u>\$1,346,122</u> Exhibit 85 line 28

<u>Reconciliation of Permanent Rate Increase to Proposed Recoupment without Tax Reform</u>		
Calculated Incremental Permanent Rate Increase	\$1,346,122	Exhibit 85 line 28
Revenue Shift fr Keene to EnergyNorth Customers	\$455,362	Exhibit 85 line 29
Rate Design Effect of Omitted May & June Revenue Months	\$655,274	Exhibit 85 line 31
Higher Actual Billing Units Compared to Test Year Units	\$652,804	Exhibit 85 line 33
Proposed Recoupment without Tax Reform	<u>\$3,109,563</u>	Exhibit 85 line 35

<u>Calculated LDAC Adjustment</u>		
Proposed Recoupment with Tax Reform	\$1,661,022	Exhibit 86
Recovery of Liberty Consulting Audit Cost	\$160,208	fr. 8/9/18 Filing, Testm, p. 15
less: Revenue Shift fr Keene to EnergyNorth Customers	\$455,362	Exhibit 85 line 29
less: Excess Revenue Due to Miscalculated Compliance Rates	\$319,660	Excess Revenue Wksht
less: Authorized Recoupment	\$1,326,355	Order No. 26,122
Calculated LDAC Adjustment	<u>(\$280,147)</u>	