Docket No. DG 21-130 Exhibit 11

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty

DG 21-130 Winter 2021/2022 Cost of Gas and Summer 2022 Cost of Gas

New Hampshire Public Utilities Commission Record Requests - Set 1

Date Request Received: 9/29/21 Date of Response: 10/7/21 Request No. PUC RR1-5 Respondent: James Bonner

REQUEST:

Describe any changes in the way Liberty calculated the RDAF in 2019-2021 and in the current filing. Please highlight any differences.

RESPONSE:

The calculation of the Revenue Decoupling Adjustment Factor ("RDAF") for the 2021–22 period is completely different from the calculation used for the 2019–20 and 2020–21 periods. The changes are attributable to the RDAF provisions in the Settlement Agreement approved in the Company's last general rate case in Docket No. DG 20-105 (Order No. 26,505 (July 30, 2021). No direct comparison is possible. The calculation for prior periods was a ratemaking calculation as shown in the RDAF Adjustment attachments submitted in this proceeding. The calculation in this proceeding is predicated on using the allowed and actual revenues as recorded on the Company's accounting books to compute the RDAF.