

STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION

Docket No. DG 22-041

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
d/b/a LIBERTY

**Supplement to Petition for Approval to Recover Revenue Decoupling  
Adjustment Factor Costs**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty, and in accordance with the Procedural Order issued in the above-referenced docket on November 17, 2022, Liberty hereby submits a supplement to the Company's initial filing made on July 7, 2022 ("Initial Filing") to provide information on the tariff provisions and formulas that factor into consideration of the tariff interpretation and application. Below, the Company provides the following parts:

- 1) Tariff provisions for calculation of the Revenue Decoupling Adjustment Factor ("RDAF");
- 2) Explanations of the RDAF Formula and Key Definitions; and
- 3) Live Excel spreadsheets for performing RDAF calculations.

**1. Tariff Provisions for RDAF Calculations**

In the Company's Initial Filing, Bates 1284-1329, the Company provided Tariff NHPUC No. 10, approved in Order No. 26,187 in Docket No. DG 17-048, effective November 1, 2018. This is the tariff under which the Company calculated the revenue decoupling excess/deficiency for decoupling Year 1 (November 1, 2018 – August 31, 2019) and decoupling Year 2 (September 1, 2019 – August 31, 2020).

[https://www.puc.nh.gov/Regulatory/Docketbk/2017/17-048/LETTERS-MEMOS-TARIFFS/17-048\\_2019-01-29\\_ENGI\\_COMPLIANCE\\_TARIFF.PDF](https://www.puc.nh.gov/Regulatory/Docketbk/2017/17-048/LETTERS-MEMOS-TARIFFS/17-048_2019-01-29_ENGI_COMPLIANCE_TARIFF.PDF)

**2. Explanations of the RDAF Formula and Key Definitions**

In the Company’s Initial Filing, Bates 1290-1296, the Company provided the definition of the RDAF. The key definitions and terms that pertain to the issue under consideration in this docket are identified in the tariff, centering on the definition and calculation of “Benchmark Base Revenue” and “Actual Base Revenue,” as used in the revenue decoupling reconciliation.

The Revenue Decoupling Adjustment shall be determined by calculating the monthly difference between the **Benchmark Base Revenue per Customer** times the **actual number of Equivalent Bills** for the applicable **Customer Class** and the **Actual Base Revenue** for that month. The sum of these monthly Revenue Decoupling Adjustments in the Decoupling Year shall be divided by forecasted Billing Year sales to derive the volumetric rate per therm to be applied to customers’ bills in the Billing Year. The Revenue Decoupling Adjustment shall also include a reconciliation component for the previous Decoupling Year, which represents the difference between the accrued decoupling amount in the Decoupling Year compared to the actual revenues billed in the billing Year.

$$RD_{CG} = \sum_{RC=1}^{RC=n} [(BRPC_{T-1} \times ACUSTS_{T-1}) - AR_{T-1}]$$

Variable	Definition
RD <sub>CG</sub>	The Revenue Decoupling adjustment to revenues, representing the sum of the monthly Revenue Decoupling Adjustments in the Decoupling Year.
CG	Customer Class Groups as defined in Section 4(D).
RC	Rate Classes in a Customer Group.
BRPC <sub>T-1</sub>	The Benchmark Base Revenue Per Equivalent Bill for the applicable Customer Class as determined in accordance with Section 4 (D) for the most recently completed Decoupling Year, stated on a monthly basis (T-1).
ACUSTS <sub>T-1</sub>	The Actual Number of Equivalent Bills for the applicable Customer Class for the most recently completed Decoupling Year (T-1)
AR <sub>T-1</sub>	The Actual Base Revenue for the applicable Customer Class for the most recently completed Decoupling Year, (T-1), as defined in Section 4(D). For purposes of calculating the Actual Base Revenue, base revenues for

Variable	Definition
	Low Income rate class R4, shall be determined based on non-discounted rate R-3.

Tariff NHPUC No. 10, at 34-35, Section 4 Definitions (Bates 1292-1293).

Term	Definition
d. Customer Class	The group of all customers taking service pursuant to the same <b>Rate Schedule</b>
e. Customer Class Group (CG)	The group of <b>Rate Schedules</b> combined for purposes of calculating the Revenue Decoupling Adjustment. The two Customer Class Groups are as follows: <ul style="list-style-type: none"> <li>Residential Customer Class Group (CG1): defined as both Residential Non-Heating Customer Class and Residential Heating Customer Class, shall consist of all customers taking service pursuant to the Company’s residential rate schedules. CG1 shall include customers taking service under rate schedules R-1, R-3, R-4, R-5, R-6 and R-7. The</li> <li>Commercial and Industrial Customer Class Group (CG2): shall consist of all customers taking service pursuant to one of the Company’s general service rate schedules, G-41, G-42, G-43, G-44, G-45, G-46, G-51, G-52, G-53, G-54, G-55, G-56, G-57 and G58.</li> </ul>

Tariff NHPUC No. 10, at page i (Bates 1284).

II. RATE SCHEDULES ..... 44

1 RESIDENTIAL NON-HEATING RATE: CLASSIFICATION NO. R-1 ..... 44

2 RESIDENTIAL HEATING RATE: CLASSIFCATION NO. R-3 ..... 46

3 LOW INCOME RESIDENTIAL HEATING RATE: CLASSIFICATION NO. R-4..... 48

3. **Live Excel Spreadsheets for performing RDAF calculations**

Please refer to Attachment RR-1, which accompanies this explanation, for the live excel spreadsheet containing the revenue decoupling calculations. Note, benchmark revenue per customer is calculated holding the billing determinants (equivalent bills and calendarized, weather-normalized volumes) constant at the 2016 test year but calculating the revenues based on the approved revenue level for the decoupling year.

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

By its Attorney,



Date: December 1, 2022

By: \_\_\_\_\_

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Certificate of Service

I hereby certify that on December 1, 2022, a copy of this Supplement has been electronically forwarded to the service list.

A handwritten signature in cursive script, appearing to read "M. Sheehan".

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Michael J. Sheehan

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment Factor Calculation Summary  
DY1 (2018/2019) and DY2 (2019/2020) As Filed vs. Adjusted Calculation Comparison

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Reference
<b>2018-19 Decoupling Variance Deficiency / (Excess) - As Filed</b>															
2	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19			Total	
3	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)			\$ 13,619	SUPP-ELM-1 Page 2, Line 72
4	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123			\$ (2,074,860)	SUPP-ELM-1 Page 2, Line 73
5	R-4	\$ (228,770)	\$ (314,152)	\$ (366,482)	\$ (318,085)	\$ (265,512)	\$ (171,659)	\$ (119,445)	\$ (83,833)	\$ (78,992)	\$ (76,982)			\$ (76,982)	SUPP-ELM-1 Page 2, Line 74
6	<b>Total Resid.</b>	<b>\$ (579,845)</b>	<b>\$ (760,856)</b>	<b>\$ (853,516)</b>	<b>\$ (808,760)</b>	<b>\$ (351,241)</b>	<b>\$ (454,636)</b>	<b>\$ (116,966)</b>	<b>\$ (30,456)</b>	<b>\$ (69,507)</b>	<b>\$ (59,369)</b>			<b>\$ (4,085,153)</b>	Line 3 + Line 4 + Line 5
<b>2018-19 Decoupling Variance Deficiency / (Excess) - Revised</b>															
9	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19			Total	
11	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)			\$ 13,619	SUPP-ELM-1 Page 3, Line 72
12	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123			\$ (2,074,860)	SUPP-ELM-1 Page 3, Line 73
13	R-4	\$ (16,239)	\$ (16,896)	\$ (22,523)	\$ (22,467)	\$ 2,725	\$ (19,848)	\$ 1,149	\$ 2,417	\$ (339)	\$ 332			\$ (91,689)	SUPP-ELM-1 Page 3, Line 74
14	<b>Total Resid.</b>	<b>\$ (367,314)</b>	<b>\$ (463,600)</b>	<b>\$ (509,557)</b>	<b>\$ (513,142)</b>	<b>\$ (83,004)</b>	<b>\$ (302,825)</b>	<b>\$ 3,628</b>	<b>\$ 55,793</b>	<b>\$ 9,147</b>	<b>\$ 17,944</b>			<b>\$ (2,152,930)</b>	Line 11 + Line 12 + Line 13
16	DY1 18/19 Adjustment	\$ 212,531	\$ 297,256	\$ 343,959	\$ 295,619	\$ 268,237	\$ 151,811	\$ 120,594	\$ 86,249	\$ 78,654	\$ 77,313			\$ 1,932,224	Line 14 - Line 6
<b>2019-20 Decoupling Variance Deficiency / (Excess) - As Filed</b>															
20	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total	
21	R-1	\$ (1,119)	\$ 1,687	\$ 3,256	\$ 2,653	\$ 676	\$ 1,910	\$ (355)	\$ (2,803)	\$ 922	\$ 357	\$ (368)	\$ (890)	\$ 5,925	SUPP-ELM-1 Page 4, Line 72
22	R-3	\$ 31,365	\$ (20,921)	\$ (240,236)	\$ (293,480)	\$ (331,852)	\$ (88,251)	\$ 91,525	\$ (265,892)	\$ (19,733)	\$ 83,685	\$ 15,749	\$ 14,585	\$ (1,023,456)	SUPP-ELM-1 Page 4, Line 73
23	R-4	\$ (80,251)	\$ (125,689)	\$ (225,781)	\$ (299,125)	\$ (344,134)	\$ (295,400)	\$ (245,547)	\$ (163,638)	\$ (118,551)	\$ (77,847)	\$ (79,574)	\$ (77,676)	\$ (2,133,212)	SUPP-ELM-1 Page 4, Line 74
24	<b>Total Resid.</b>	<b>\$ (50,005)</b>	<b>\$ (144,924)</b>	<b>\$ (462,761)</b>	<b>\$ (589,952)</b>	<b>\$ (675,310)</b>	<b>\$ (381,741)</b>	<b>\$ (154,376)</b>	<b>\$ (432,334)</b>	<b>\$ (137,362)</b>	<b>\$ 6,195</b>	<b>\$ (64,194)</b>	<b>\$ (63,981)</b>	<b>\$ (3,150,744)</b>	Line 21 + Line 22 + Line 23
<b>2019-20 Decoupling Variance Deficiency / (Excess) - Revised</b>															
28	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total	
29	R-1	\$ (1,119)	\$ 1,687	\$ 3,256	\$ 2,653	\$ 676	\$ 1,910	\$ (355)	\$ (2,803)	\$ 922	\$ 357	\$ (368)	\$ (890)	\$ 5,925	SUPP-ELM-1 Page 5, Line 72
30	R-3	\$ 31,365	\$ (20,921)	\$ (240,236)	\$ (293,480)	\$ (331,852)	\$ (88,251)	\$ 91,525	\$ (265,892)	\$ (19,733)	\$ 83,685	\$ 15,749	\$ 14,585	\$ (1,023,456)	SUPP-ELM-1 Page 5, Line 73
31	R-4	\$ 2,403	\$ 1,162	\$ (11,007)	\$ (10,979)	\$ (12,224)	\$ (332)	\$ 10,228	\$ (20,191)	\$ (3,607)	\$ 4,461	\$ (269)	\$ (252)	\$ (40,608)	SUPP-ELM-1 Page 5, Line 74
32	<b>Total Resid.</b>	<b>\$ 32,649</b>	<b>\$ (18,072)</b>	<b>\$ (247,987)</b>	<b>\$ (301,807)</b>	<b>\$ (343,401)</b>	<b>\$ (86,674)</b>	<b>\$ 101,399</b>	<b>\$ (288,887)</b>	<b>\$ (22,419)</b>	<b>\$ 88,504</b>	<b>\$ 15,112</b>	<b>\$ 13,443</b>	<b>\$ (1,058,139)</b>	Line 29 + Line 30 + Line 31
34	DY2 19/20 Adjustment	\$ 82,654	\$ 126,851	\$ 214,774	\$ 288,145	\$ 331,909	\$ 295,067	\$ 255,775	\$ 143,447	\$ 114,944	\$ 82,309	\$ 79,305	\$ 77,424	\$ 2,092,605	Line 32 - Line 24
36	<b>Total Adjustment</b>	<b>\$ 295,185</b>	<b>\$ 424,107</b>	<b>\$ 558,733</b>	<b>\$ 583,764</b>	<b>\$ 600,147</b>	<b>\$ 446,878</b>	<b>\$ 376,369</b>	<b>\$ 229,696</b>	<b>\$ 193,597</b>	<b>\$ 159,622</b>	<b>\$ 79,305</b>	<b>\$ 77,424</b>	<b>\$ 4,024,828</b>	Line 16 + Line 34

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment Factor Calculation: Year 1 (11/1/2018-8/31/2019) per DG 17-048 Tariff  
Sales and Transport Data

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Reference
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate		
<b>2018-19 Customers (Equivalent Bills)</b>													
3	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-18	Aug-18	Total	
4	R-1	3,492	3,607	3,611	3,258	3,608	3,489	3,605	3,481	3,574	3,586	35,311	Calculation based on Company Billing Data
5	R-3	71,747	74,482	74,676	67,598	74,949	72,450	74,670	72,069	73,360	73,237	729,238	Calculation based on Company Billing Data
6	R-4	5,948	6,205	6,210	5,599	6,170	5,875	5,956	5,679	5,777	5,675	59,095	Calculation based on Company Billing Data
7	<b>Total Resid.</b>	<b>81,187</b>	<b>84,295</b>	<b>84,496</b>	<b>76,455</b>	<b>84,727</b>	<b>81,814</b>	<b>84,231</b>	<b>81,229</b>	<b>82,711</b>	<b>82,498</b>	<b>823,643</b>	Line 4 + Line 5 + Line 6
<b>2018-19 Benchmark Base Revenue Per Customer (Equivalent Bill)</b>													
11	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
12	R-1	\$ 23,348	\$ 25,283	\$ 26,012	\$ 25,753	\$ 24,068	\$ 21,406	\$ 20,682	\$ 19,317	\$ 18,581	\$ 18,520		Calculation based on DG 17-048 billing determinants and approved revenue levels
13	R-3	\$ 57,780	\$ 77,468	\$ 88,801	\$ 83,856	\$ 71,842	\$ 45,379	\$ 33,218	\$ 25,573	\$ 22,855	\$ 22,974		Calculation based on DG 17-048 billing determinants and approved revenue levels
14	<b>R-4</b>	<b>\$ 22,047</b>	<b>\$ 29,563</b>	<b>\$ 33,409</b>	<b>\$ 31,062</b>	<b>\$ 28,369</b>	<b>\$ 19,541</b>	<b>\$ 12,971</b>	<b>\$ 10,385</b>	<b>\$ 9,239</b>	<b>\$ 9,352</b>		Calculation based on DG 17-048 billing determinants and approved revenue levels
<b>2018-19 Allowed Base Revenue</b>													
18	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
19	R-1	\$ 81,527	\$ 91,197	\$ 93,922	\$ 83,891	\$ 86,847	\$ 74,680	\$ 74,567	\$ 67,246	\$ 66,414	\$ 66,407	\$ 786,697	Line 4 * Line 12
20	R-3	\$ 4,145,546	\$ 5,770,020	\$ 6,631,299	\$ 5,668,528	\$ 5,364,448	\$ 3,287,719	\$ 2,480,407	\$ 1,842,996	\$ 1,676,613	\$ 1,682,555	\$ 30,570,131	Line 5 * Line 13
21	R-4	\$ 131,133	\$ 183,445	\$ 207,454	\$ 173,927	\$ 175,042	\$ 114,809	\$ 77,260	\$ 58,978	\$ 53,370	\$ 53,073	\$ 1,228,492	Line 6 * Line 14
22	<b>Total Resid.</b>	<b>\$ 4,358,207</b>	<b>\$ 6,044,662</b>	<b>\$ 6,932,675</b>	<b>\$ 5,926,346</b>	<b>\$ 5,646,337</b>	<b>\$ 3,477,208</b>	<b>\$ 2,632,234</b>	<b>\$ 1,969,220</b>	<b>\$ 1,796,397</b>	<b>\$ 1,802,035</b>	<b>\$ 40,585,321</b>	Line 19 + Line 20 + Line 21
<b>2018-19 Actual Customer Charge</b>													
26	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
27	R-1	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02		Nov 2018: DG 17-048; Jul 2019: DG 19-054
28	R-3	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02		Nov 2018: DG 17-048; Jul 2019: DG 19-054
29	R-4	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02		Line 28
<b>2018-19 Actual Customer Revenue</b>													
33	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
34	R-1	\$ 52,451	\$ 54,183	\$ 54,237	\$ 48,932	\$ 54,202	\$ 52,404	\$ 54,158	\$ 52,291	\$ 54,337	\$ 54,511	\$ 531,706	Line 4 * Line 27
35	R-3	\$ 1,077,733	\$ 1,118,817	\$ 1,121,723	\$ 1,015,408	\$ 1,125,820	\$ 1,088,293	\$ 1,121,628	\$ 1,082,561	\$ 1,115,259	\$ 1,113,383	\$ 10,980,626	Line 5 * Line 28
36	R-4	\$ 89,344	\$ 93,209	\$ 93,275	\$ 84,110	\$ 92,684	\$ 88,256	\$ 89,469	\$ 85,305	\$ 87,820	\$ 86,280	\$ 889,752	Line 6 * Line 29
37	<b>Total Resid.</b>	<b>\$ 1,219,528</b>	<b>\$ 1,266,209</b>	<b>\$ 1,269,235</b>	<b>\$ 1,148,451</b>	<b>\$ 1,272,707</b>	<b>\$ 1,228,953</b>	<b>\$ 1,265,255</b>	<b>\$ 1,220,157</b>	<b>\$ 1,257,416</b>	<b>\$ 1,254,174</b>	<b>\$ 12,402,084</b>	Line 34 * Line 35 + Line 36
<b>2018-19 Actual Weather Normalized Volume in Therms (Headblock and Tailblock)</b>													
41	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
42	R-1	66,792	67,822	99,362	85,820	83,304	65,051	51,933	39,449	32,291	32,765	644,390	Company Billing Records
43	R-3	6,221,642	9,273,573	10,904,070	9,354,740	7,899,041	4,508,297	2,467,008	1,285,515	990,721	989,518	53,894,124	Company Billing Records
44	R-4	491,772	735,019	873,656	741,408	632,293	360,273	194,913	104,523	79,984	78,607	4,292,449	Company Billing Records
45	<b>Total Resid.</b>	<b>6,780,206</b>	<b>10,096,414</b>	<b>11,877,089</b>	<b>10,181,768</b>	<b>8,614,637</b>	<b>4,933,621</b>	<b>2,713,854</b>	<b>1,429,487</b>	<b>1,102,997</b>	<b>1,100,890</b>	<b>58,830,964</b>	Line 42 + Line 43 + Line 44
<b>2018-19 Volumetric Charge \$/Therm (Headblock and Tailblock)</b>													
49	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
50	R-1	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3786	\$ 0.3786		Nov 2018: DG 17-048 / DG 18-137; Jul 2019: DG 19-054
51	R-3	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5569	\$ 0.5569		Nov 2018: DG 17-048 / DG 18-137; Jul 2019: DG 19-054
52	R-4	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5569	\$ 0.5569		Line 51
<b>2018-19 Actual Volumetric Revenue</b>													
56	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
57	R-1	\$ 24,988	\$ 32,856	\$ 37,173	\$ 32,032	\$ 31,165	\$ 24,337	\$ 19,429	\$ 14,759	\$ 12,227	\$ 12,406	\$ 241,372	Line 42 * Line 50
58	R-3	\$ 3,422,977	\$ 5,102,066	\$ 5,999,121	\$ 5,146,722	\$ 4,345,836	\$ 2,480,341	\$ 1,357,280	\$ 707,255	\$ 551,719	\$ 551,049	\$ 29,664,365	Line 43 * Line 51
59	R-4	\$ 270,560	\$ 404,388	\$ 480,662	\$ 407,903	\$ 347,870	\$ 198,212	\$ 107,236	\$ 57,505	\$ 44,542	\$ 43,775	\$ 2,362,653	Line 44 * Line 52
60	<b>Total Resid.</b>	<b>\$ 3,718,524</b>	<b>\$ 5,539,309</b>	<b>\$ 6,516,956</b>	<b>\$ 5,586,656</b>	<b>\$ 4,724,871</b>	<b>\$ 2,702,891</b>	<b>\$ 1,483,945</b>	<b>\$ 779,519</b>	<b>\$ 608,488</b>	<b>\$ 607,230</b>	<b>\$ 32,268,390</b>	Line 57 + Line 58 + Line 59
<b>2018-19 Actual Total Revenue (Customer and Volumetric)</b>													
64	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
65	R-1	\$ 77,439	\$ 87,039	\$ 91,410	\$ 80,964	\$ 85,368	\$ 75,741	\$ 73,587	\$ 67,049	\$ 66,563	\$ 66,917	\$ 773,078	Line 34 + Line 57
66	R-3	\$ 4,500,710	\$ 6,220,883	\$ 7,120,844	\$ 6,162,130	\$ 5,471,656	\$ 3,568,634	\$ 2,478,908	\$ 1,789,816	\$ 1,666,978	\$ 1,664,432	\$ 40,644,991	Line 35 + Line 58
67	R-4	\$ 359,903	\$ 497,596	\$ 573,936	\$ 492,013	\$ 440,554	\$ 286,468	\$ 196,705	\$ 142,811	\$ 132,362	\$ 130,055	\$ 3,252,404	Line 36 + Line 59
68	<b>Total Resid.</b>	<b>\$ 4,938,052</b>	<b>\$ 6,805,518</b>	<b>\$ 7,786,191</b>	<b>\$ 6,735,107</b>	<b>\$ 5,997,578</b>	<b>\$ 3,931,843</b>	<b>\$ 2,749,200</b>	<b>\$ 1,999,677</b>	<b>\$ 1,865,904</b>	<b>\$ 1,861,404</b>	<b>\$ 44,670,474</b>	Line 65 + Line 66 + Line 67
<b>2018-19 Decoupling Variance Deficiency / (Excess)</b>													
71	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
72	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)	\$ 13,619	Line 19 - Line 65
73	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123	\$ (2,074,860)	Line 20 - Line 66
74	R-4	\$ (228,770)	\$ (314,152)	\$ (366,482)	\$ (318,085)	\$ (265,512)	\$ (171,659)	\$ (119,445)	\$ (83,833)	\$ (78,992)	\$ (76,982)	\$ (2,023,912)	Line 21 - Line 67
75	<b>Total Resid.</b>	<b>\$ (579,845)</b>	<b>\$ (760,856)</b>	<b>\$ (853,516)</b>	<b>\$ (808,760)</b>	<b>\$ (351,241)</b>	<b>\$ (454,636)</b>	<b>\$ (116,966)</b>	<b>\$ (30,456)</b>	<b>\$ (69,507)</b>	<b>\$ (59,369)</b>	<b>\$ (4,085,153)</b>	Line 73 + Line 74 + Line 75

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment Factor Calculation: Year 1 (11/1/2018-8/31/2019) R-4 Revised Benchmark Calculation  
Sales and Transport Data

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Reference
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate		
<b>2018-19 Customers (Equivalent Bills)</b>													
1													
2													
3	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-18	Aug-18	Total	
4	R-1	3,492	3,607	3,611	3,258	3,608	3,489	3,605	3,481	3,574	3,586	35,311	Calculation based on Company Billing Data
5	R-3	71,747	74,482	74,676	67,598	74,949	72,450	74,670	72,069	73,360	73,237	729,238	Calculation based on Company Billing Data
6	R-4	5,948	6,205	6,210	5,599	6,170	5,875	5,956	5,679	5,777	5,675	59,095	Calculation based on Company Billing Data
7	<b>Total Resid.</b>	<b>81,187</b>	<b>84,295</b>	<b>84,496</b>	<b>76,455</b>	<b>84,727</b>	<b>81,814</b>	<b>84,231</b>	<b>81,229</b>	<b>82,711</b>	<b>82,498</b>	<b>823,643</b>	Line 4 + Line 5 + Line 6
8													
9													
<b>2018-19 Benchmark Base Revenue Per Customer (Equivalent Bill)</b>													
10	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
11	R-1	\$ 23,348	\$ 25,283	\$ 26,012	\$ 25,753	\$ 24,068	\$ 21,406	\$ 20,682	\$ 19,317	\$ 18,581	\$ 18,520		Calculation based on DG 17-048 billing determinants and approved revenue levels
12	R-3	\$ 57,780	\$ 77,468	\$ 88,801	\$ 83,856	\$ 71,842	\$ 45,379	\$ 33,218	\$ 25,573	\$ 22,855	\$ 22,974		Calculation based on DG 17-048 billing determinants and approved revenue levels
13	<b>R-4</b>	<b>\$ 57,780</b>	<b>\$ 77,468</b>	<b>\$ 88,801</b>	<b>\$ 83,856</b>	<b>\$ 71,842</b>	<b>\$ 45,379</b>	<b>\$ 33,218</b>	<b>\$ 25,573</b>	<b>\$ 22,855</b>	<b>\$ 22,974</b>		Line 13
14													
15													
16													
<b>2018-19 Allowed Base Revenue</b>													
17	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
18	R-1	\$ 81,527	\$ 91,197	\$ 93,922	\$ 83,891	\$ 86,847	\$ 74,680	\$ 74,567	\$ 67,246	\$ 66,414	\$ 66,407	\$ 786,697	Line 4 * Line 12
19	R-3	\$4,145,546	\$5,770,020	\$6,631,299	\$5,668,528	\$5,384,448	\$3,287,719	\$2,480,407	\$1,842,996	\$1,676,613	\$1,682,555	\$38,570,131	Line 5 * Line 13
20	R-4	\$ 343,665	\$ 480,701	\$ 551,413	\$ 469,546	\$ 443,279	\$ 266,620	\$ 197,854	\$ 145,227	\$ 132,024	\$ 130,387	\$ 3,160,716	Line 6 * Line 14
21	<b>Total Resid.</b>	<b>\$4,570,738</b>	<b>\$6,341,918</b>	<b>\$7,276,634</b>	<b>\$6,221,965</b>	<b>\$5,914,575</b>	<b>\$3,629,019</b>	<b>\$2,752,828</b>	<b>\$2,055,470</b>	<b>\$1,875,050</b>	<b>\$1,879,348</b>	<b>\$42,517,544</b>	Line 19 + Line 20 + Line 21
22													
23													
24													
<b>2018-19 Actual Customer Charge</b>													
25	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
26	R-1	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.20	\$ 15.20	Nov 2018: DG 17-048; Jul 2019: DG 19-054
27	R-3	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.20	\$ 15.20	Nov 2018: DG 17-048; Jul 2019: DG 19-054
28	R-4	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.02	\$ 15.20	\$ 15.20	Line 28
29													
30													
31													
<b>2018-19 Actual Customer Revenue</b>													
32	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
33	R-1	\$ 52,451	\$ 54,183	\$ 54,237	\$ 48,932	\$ 54,202	\$ 52,404	\$ 54,158	\$ 52,291	\$ 54,337	\$ 54,511	\$ 531,706	Line 4 * Line 27
34	R-3	\$1,077,733	\$1,118,817	\$1,121,723	\$1,015,408	\$1,125,820	\$1,088,293	\$1,121,628	\$1,082,561	\$1,115,259	\$1,113,383	\$10,980,626	Line 5 * Line 28
35	R-4	\$ 89,344	\$ 93,209	\$ 93,275	\$ 84,110	\$ 92,684	\$ 88,256	\$ 89,469	\$ 85,305	\$ 87,820	\$ 86,280	\$ 889,752	Line 6 * Line 29
36	<b>Total Resid.</b>	<b>\$1,219,528</b>	<b>\$1,266,209</b>	<b>\$1,269,235</b>	<b>\$1,148,451</b>	<b>\$1,272,707</b>	<b>\$1,228,953</b>	<b>\$1,265,255</b>	<b>\$1,220,157</b>	<b>\$1,257,416</b>	<b>\$1,254,174</b>	<b>\$12,402,084</b>	Line 34 Line 35 + Line 36
37													
38													
39													
<b>2018-19 Actual Weather Normalized Volume in Therms (Headblock and Tailblock)</b>													
40	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
41	R-1	66,792	87,822	99,362	85,620	83,304	65,051	51,933	39,449	32,291	32,765	644,390	Company Billing Records
42	R-3	6,221,642	9,273,573	10,904,070	9,354,740	7,899,041	4,508,297	2,467,008	1,285,515	990,721	989,518	53,894,124	Company Billing Records
43	R-4	491,772	735,019	873,656	741,408	632,293	360,273	194,913	104,523	79,984	78,607	4,292,449	Company Billing Records
44	<b>Total Resid.</b>	<b>6,780,206</b>	<b>10,096,414</b>	<b>11,877,089</b>	<b>10,181,768</b>	<b>8,614,637</b>	<b>4,933,621</b>	<b>2,713,854</b>	<b>1,429,487</b>	<b>1,102,997</b>	<b>1,100,890</b>	<b>58,830,964</b>	Line 42 + Line 43 + Line 44
45													
46													
47													
<b>2018-19 Volumetric Charge \$/Therm (Headblock and Tailblock)</b>													
48	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19		
49	R-1	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3786	\$ 0.3786		Nov 2018: DG 17-048 / DG 18-137; Jul 2019: DG 19-054
50	R-3	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5569	\$ 0.5569		Nov 2018: DG 17-048 / DG 18-137; Jul 2019: DG 19-054
51	R-4	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5502	\$ 0.5569	\$ 0.5569		Line 51
52													
53													
54													
<b>2018-19 Actual Volumetric Revenue</b>													
55	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
56	R-1	\$ 24,988	\$ 32,856	\$ 37,173	\$ 32,032	\$ 31,165	\$ 24,337	\$ 19,429	\$ 14,759	\$ 12,227	\$ 12,406	\$ 241,372	Line 42 * Line 50
57	R-3	\$3,422,977	\$5,102,066	\$5,999,121	\$5,146,722	\$4,345,836	\$2,480,341	\$1,357,280	\$707,255	\$551,719	\$551,049	\$29,664,365	Line 43 * Line 51
58	R-4	\$ 270,560	\$ 404,388	\$ 480,662	\$ 407,903	\$ 347,870	\$ 198,212	\$ 107,236	\$ 57,505	\$ 44,542	\$ 43,775	\$ 2,362,653	Line 44 * Line 52
59	<b>Total Resid.</b>	<b>\$3,718,524</b>	<b>\$5,539,309</b>	<b>\$6,516,956</b>	<b>\$5,586,656</b>	<b>\$4,724,871</b>	<b>\$2,702,891</b>	<b>\$1,483,945</b>	<b>\$779,519</b>	<b>\$608,488</b>	<b>\$607,230</b>	<b>\$32,268,390</b>	Line 57 + Line 58 + Line 59
60													
61													
62													
<b>2018-19 Actual Total Revenue (Customer and Volumetric)</b>													
63	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
64	R-1	\$ 77,439	\$ 87,039	\$ 91,410	\$ 80,964	\$ 85,368	\$ 76,741	\$ 73,587	\$ 67,049	\$ 66,563	\$ 66,917	\$ 773,078	Line 34 + Line 57
65	R-3	\$4,500,710	\$6,220,863	\$7,120,844	\$6,162,130	\$5,471,656	\$3,568,634	\$2,478,908	\$1,789,816	\$1,666,978	\$1,664,432	\$40,644,991	Line 35 + Line 58
66	R-4	\$ 359,903	\$ 497,596	\$ 573,936	\$ 492,013	\$ 440,564	\$ 286,468	\$ 196,705	\$ 142,811	\$ 132,362	\$ 130,055	\$ 3,252,404	Line 36 + Line 59
67	<b>Total Resid.</b>	<b>\$4,938,052</b>	<b>\$6,805,518</b>	<b>\$7,786,191</b>	<b>\$6,735,107</b>	<b>\$5,997,578</b>	<b>\$3,931,843</b>	<b>\$2,749,200</b>	<b>\$1,999,677</b>	<b>\$1,865,904</b>	<b>\$1,861,404</b>	<b>\$44,670,474</b>	Line 65 + Line 66 + Line 67
68													
69													
70													
<b>2018-19 Decoupling Variance Deficiency / (Excess)</b>													
71	Rate Schedule	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Total	
72	R-1	\$ 4,088	\$ 4,158	\$ 2,511	\$ 2,927	\$ 1,479	\$ (2,062)	\$ 980	\$ 197	\$ (150)	\$ (510)	\$ 13,619	Line 19 - Line 65
73	R-3	\$ (355,163)	\$ (450,863)	\$ (489,545)	\$ (493,602)	\$ (87,208)	\$ (280,915)	\$ 1,498	\$ 53,179	\$ 9,635	\$ 18,123	\$ (2,074,860)	Line 20 - Line 66
74	R-4	\$ (16,239)	\$ (16,896)	\$ (22,523)	\$ (22,467)	\$ 2,725	\$ (19,848)	\$ 2,217	\$ 2,417	\$ (339)	\$ 332	\$ (91,689)	Line 21 - Line 67
75	<b>Total Resid.</b>	<b>\$ (367,314)</b>	<b>\$ (463,600)</b>	<b>\$ (509,557)</b>	<b>\$ (513,142)</b>	<b>\$ (83,004)</b>	<b>\$ (302,825)</b>	<b>\$ 3,628</b>	<b>\$ 55,793</b>	<b>\$ 9,147</b>	<b>\$ 17,944</b>	<b>\$ (2,152,930)</b>	Line 73 + Line 74 + Line 75



Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment Factor Calculation: Year 2 (9/1/2019-8/31/2020) per DG 17-048 Tariff  
Sales and Transport Data

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Reference	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate		
<b>2019-20 Customers (Equivalent Bills)</b>																
1																
2																
3	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
4	R-1	\$ 3,497	\$ 3,611	\$ 3,503	\$ 3,627	\$ 3,630	\$ 3,403	\$ 3,645	\$ 3,520	\$ 3,633	\$ 3,514	\$ 3,605	\$ 3,613	\$ 42,801	Calculation based on Company Billing Data	
5	R-3	\$ 72,511	\$ 75,302	\$ 73,218	\$ 76,274	\$ 76,471	\$ 71,695	\$ 76,753	\$ 74,366	\$ 76,831	\$ 73,589	\$ 74,652	\$ 74,652	\$ 896,299	Calculation based on Company Billing Data	
6	R-4	\$ 5,314	\$ 5,687	\$ 5,939	\$ 5,943	\$ 5,921	\$ 5,522	\$ 5,814	\$ 5,496	\$ 5,810	\$ 5,356	\$ 5,713	\$ 5,574	\$ 67,879	Calculation based on Company Billing Data	
7	<b>Total Resid.</b>	<b>\$ 81,322</b>	<b>\$ 84,600</b>	<b>\$ 82,660</b>	<b>\$ 85,844</b>	<b>\$ 86,022</b>	<b>\$ 80,620</b>	<b>\$ 86,212</b>	<b>\$ 83,372</b>	<b>\$ 86,074</b>	<b>\$ 82,459</b>	<b>\$ 83,953</b>	<b>\$ 83,840</b>	<b>\$ 1,006,979</b>	Line 4 + Line 5 + Line 6	
8																
9																
<b>2019-20 Benchmark Base Revenue Per Customer (Equivalent Bill)</b>																
10	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
11	R-1	\$ 18,859	\$ 20,743	\$ 23,630	\$ 25,588	\$ 26,326	\$ 26,064	\$ 24,359	\$ 21,665	\$ 20,932	\$ 19,551	\$ 18,941	\$ 18,879	\$ 18,879	Calculation based on DG 17-048 billing determinants and approved revenue levels	
12	R-3	\$ 25,472	\$ 36,363	\$ 58,483	\$ 78,412	\$ 89,883	\$ 84,877	\$ 72,716	\$ 45,931	\$ 33,622	\$ 25,883	\$ 23,299	\$ 23,420	\$ 23,420	Calculation based on DG 17-048 billing determinants and approved revenue levels	
13	R-4	\$ 9,916	\$ 14,057	\$ 22,321	\$ 29,930	\$ 33,822	\$ 31,446	\$ 28,720	\$ 19,784	\$ 13,134	\$ 10,516	\$ 9,417	\$ 9,531	\$ 9,531	Calculation based on DG 17-048 billing determinants and approved revenue levels	
14																
15																
16																
17	<b>2019-20 Allowed Base Revenue</b>															
18	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
19	R-1	\$ 65,957	\$ 74,907	\$ 82,768	\$ 92,799	\$ 95,563	\$ 88,684	\$ 88,792	\$ 76,262	\$ 76,047	\$ 68,708	\$ 68,278	\$ 68,211	\$ 946,976	Line 4 * Line 12	
20	R-3	\$ 1,846,975	\$ 2,738,202	\$ 4,282,002	\$ 5,980,759	\$ 6,873,453	\$ 6,085,300	\$ 5,581,209	\$ 3,415,684	\$ 2,583,185	\$ 1,904,687	\$ 1,738,889	\$ 1,748,397	\$ 44,778,744	Line 5 * Line 13	
21	R-4	\$ 52,692	\$ 79,937	\$ 132,570	\$ 177,892	\$ 200,249	\$ 173,658	\$ 166,968	\$ 108,535	\$ 73,683	\$ 56,324	\$ 53,796	\$ 53,132	\$ 1,329,427	Line 6 * Line 14	
22	<b>Total Resid.</b>	<b>\$ 1,965,623</b>	<b>\$ 2,893,046</b>	<b>\$ 4,497,340</b>	<b>\$ 6,251,440</b>	<b>\$ 7,169,264</b>	<b>\$ 6,347,643</b>	<b>\$ 5,836,969</b>	<b>\$ 3,600,482</b>	<b>\$ 2,732,916</b>	<b>\$ 2,029,720</b>	<b>\$ 1,860,963</b>	<b>\$ 1,869,741</b>	<b>\$ 47,055,148</b>	Line 19 + Line 20 + Line 21	
23																
24	<b>2019-20 Actual Customer Charge</b>															
25	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
26	R-1	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	Sep 2019: DG 19-054; Jul 2020 DG 20-049	
27	R-3	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	Sep 2019: DG 19-054; Jul 2020 DG 20-049	
28	R-4	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	Line 28	
29																
30																
31	<b>2019-20 Actual Customer Revenue</b>															
32	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
33	R-1	\$ 53,168	\$ 54,899	\$ 53,249	\$ 55,134	\$ 55,184	\$ 51,727	\$ 55,415	\$ 53,514	\$ 55,232	\$ 53,427	\$ 55,861	\$ 55,991	\$ 652,802	Line 4 * Line 27	
34	R-3	\$ 1,102,354	\$ 1,144,785	\$ 1,110,099	\$ 1,159,557	\$ 1,162,558	\$ 1,089,947	\$ 1,166,839	\$ 1,130,552	\$ 1,168,020	\$ 1,118,738	\$ 1,156,610	\$ 1,156,878	\$ 13,669,938	Line 5 * Line 28	
35	R-4	\$ 80,790	\$ 86,454	\$ 90,291	\$ 90,354	\$ 90,008	\$ 83,854	\$ 89,381	\$ 83,403	\$ 85,290	\$ 81,428	\$ 88,531	\$ 86,386	\$ 1,035,261	Line 6 * Line 29	
36	<b>Total Resid.</b>	<b>\$ 1,236,302</b>	<b>\$ 1,286,137</b>	<b>\$ 1,256,640</b>	<b>\$ 1,305,045</b>	<b>\$ 1,307,750</b>	<b>\$ 1,225,629</b>	<b>\$ 1,310,636</b>	<b>\$ 1,267,470</b>	<b>\$ 1,308,543</b>	<b>\$ 1,253,592</b>	<b>\$ 1,301,003</b>	<b>\$ 1,299,256</b>	<b>\$ 15,358,001</b>	Line 34 - Line 35 + Line 36	
37																
38																
39	<b>2019-20 Actual Weather Normalized Volume in Therms (Headblock and Tailblock)</b>															
40	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
41	R-1	36,731	48,388	69,360	92,468	104,854	92,558	89,084	67,481	62,537	39,414	33,122	33,964	759,961	Company Billing Records	
42	R-3	1,280,794	2,898,865	6,121,788	9,184,431	10,850,958	9,128,626	7,762,529	4,580,874	2,576,646	1,281,056	997,806	1,016,132	57,660,505	Company Billing Records	
43	R-4	93,668	213,998	481,354	694,312	815,920	691,531	582,047	338,974	192,040	94,713	78,793	78,238	4,355,768	Company Billing Records	
44	<b>Total Resid.</b>	<b>1,411,193</b>	<b>3,161,252</b>	<b>6,672,502</b>	<b>9,971,211</b>	<b>11,771,732</b>	<b>9,912,715</b>	<b>8,433,660</b>	<b>4,987,329</b>	<b>2,821,223</b>	<b>1,395,183</b>	<b>1,109,901</b>	<b>1,128,334</b>	<b>62,776,234</b>	Line 42 + Line 43 + Line 44	
45																
46																
47	<b>2019-20 Volumetric Charge \$/Therm (Headblock and Tailblock)</b>															
48	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
49	R-1	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	Sep 2019: DG 19-054; Jul 2020 DG 20-049	
50	R-3	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	Sep 2019: DG 19-054; Jul 2020 DG 20-049	
51	R-4	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	Line 51	
52																
53																
54	<b>2019-20 Actual Volumetric Revenue</b>															
55	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
56	R-1	\$ 13,908	\$ 18,322	\$ 26,263	\$ 35,013	\$ 39,703	\$ 35,047	\$ 33,731	\$ 25,551	\$ 19,893	\$ 14,924	\$ 12,785	\$ 13,110	\$ 288,249	Line 42 * Line 50	
57	R-3	\$ 713,256	\$ 1,614,337	\$ 3,409,139	\$ 5,114,682	\$ 6,042,748	\$ 5,083,604	\$ 4,322,844	\$ 2,551,025	\$ 1,434,898	\$ 702,264	\$ 566,530	\$ 576,935	\$ 32,132,263	Line 43 * Line 51	
58	R-4	\$ 52,163	\$ 119,173	\$ 268,059	\$ 386,652	\$ 454,374	\$ 385,104	\$ 324,134	\$ 188,770	\$ 106,944	\$ 52,744	\$ 44,839	\$ 44,422	\$ 2,427,378	Line 44 * Line 52	
59	<b>Total Resid.</b>	<b>\$ 779,327</b>	<b>\$ 1,751,832</b>	<b>\$ 3,703,461</b>	<b>\$ 5,536,347</b>	<b>\$ 6,536,825</b>	<b>\$ 5,503,755</b>	<b>\$ 4,680,710</b>	<b>\$ 2,765,346</b>	<b>\$ 1,561,735</b>	<b>\$ 769,933</b>	<b>\$ 624,154</b>	<b>\$ 634,466</b>	<b>\$ 34,847,890</b>	Line 57 + Line 58 + Line 59	
60																
61																
62	<b>2019-20 Actual Total Revenue (Customer and Volumetric)</b>															
63	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
64	R-1	\$ 67,076	\$ 73,221	\$ 79,512	\$ 90,147	\$ 94,887	\$ 86,774	\$ 89,147	\$ 79,066	\$ 75,125	\$ 68,351	\$ 68,646	\$ 69,101	\$ 941,051	Line 34 + Line 57	
65	R-3	\$ 1,815,610	\$ 2,759,122	\$ 4,522,238	\$ 6,274,239	\$ 7,205,306	\$ 6,173,552	\$ 5,489,684	\$ 3,681,577	\$ 2,602,918	\$ 1,821,002	\$ 1,723,140	\$ 1,733,813	\$ 45,802,201	Line 35 + Line 58	
66	R-4	\$ 132,942	\$ 205,627	\$ 358,351	\$ 477,006	\$ 544,382	\$ 469,058	\$ 412,515	\$ 272,173	\$ 192,234	\$ 134,172	\$ 133,370	\$ 130,808	\$ 3,462,639	Line 36 + Line 59	
67	<b>Total Resid.</b>	<b>\$ 2,015,628</b>	<b>\$ 3,037,969</b>	<b>\$ 4,960,101</b>	<b>\$ 6,641,392</b>	<b>\$ 7,844,574</b>	<b>\$ 6,729,384</b>	<b>\$ 5,991,345</b>	<b>\$ 4,032,816</b>	<b>\$ 2,670,278</b>	<b>\$ 2,023,525</b>	<b>\$ 1,925,156</b>	<b>\$ 1,933,722</b>	<b>\$ 50,205,891</b>	Line 65 + Line 66 + Line 67	
68																
69																
70	<b>2019-20 Decoupling Variance Deficiency / (Excess)</b>															
71	Rate Schedule	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
72	R-1	\$ (1,119)	\$ 1,687	\$ 3,256	\$ 2,653	\$ 676	\$ 1,910	\$ (355)	\$ (2,803)	\$ 922	\$ 357	\$ (368)	\$ (890)	\$ 5,925	Line 19 - Line 65	
73	R-3	\$ 31,365	\$ (20,921)	\$ (240,236)	\$ (293,480)	\$ (331,852)	\$ (88,251)	\$ 91,525	\$ (265,892)	\$ (19,733)	\$ 83,685	\$ 15,749	\$ 14,585	\$ (1,023,456)	Line 20 - Line 66	
74	R-4	\$ (80,251)	\$ (125,689)	\$ (225,781)	\$ (299,125)	\$ (344,134)	\$ (295,40									

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment Factor Calculation: Year 2 (9/1/2019-8/31/2020) R-4 Revised Benchmark Calculation  
Sales and Transport Data

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	Reference
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate		
1	2019-20 Customers (Equivalent Bills)														
2	Rate Schedule														
3	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
4	R-1	\$ 3,497	\$ 20,743	\$ 3,611	\$ 3,503	\$ 3,627	\$ 3,630	\$ 3,645	\$ 3,520	\$ 3,633	\$ 3,514	\$ 3,605	\$ 3,613	\$ 42,801	Calculation based on Company Billing Data
5	R-3	\$ 72,511	\$ 75,302	\$ 73,218	\$ 76,274	\$ 76,471	\$ 71,695	\$ 76,753	\$ 74,366	\$ 76,831	\$ 73,589	\$ 74,635	\$ 74,652	\$ 896,299	Calculation based on Company Billing Data
6	R-4	\$ 5,314	\$ 5,687	\$ 5,939	\$ 5,943	\$ 5,921	\$ 5,922	\$ 5,814	\$ 4,986	\$ 5,610	\$ 5,366	\$ 5,713	\$ 5,574	\$ 67,879	Calculation based on Company Billing Data
7	<b>Total Resid.</b>	<b>\$ 81,322</b>	<b>\$ 84,600</b>	<b>\$ 82,660</b>	<b>\$ 85,844</b>	<b>\$ 86,022</b>	<b>\$ 80,620</b>	<b>\$ 86,212</b>	<b>\$ 83,372</b>	<b>\$ 86,074</b>	<b>\$ 82,459</b>	<b>\$ 83,953</b>	<b>\$ 83,840</b>	<b>\$ 1,006,979</b>	Line 4 + Line 5 + Line 6
8	2019-20 Benchmark Base Revenue Per Customer (Equivalent Bill)														
9	Rate Schedule														
10	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
11	R-1	\$ 18,859	\$ 20,743	\$ 23,630	\$ 25,588	\$ 26,326	\$ 26,064	\$ 24,359	\$ 21,665	\$ 20,932	\$ 19,551	\$ 18,941	\$ 18,879	\$ 234,200	Calculation based on DG 17-048 billing determinants and approved revenue levels
12	R-3	\$ 25,472	\$ 36,363	\$ 58,483	\$ 78,412	\$ 89,883	\$ 84,877	\$ 72,716	\$ 45,931	\$ 33,622	\$ 25,883	\$ 23,299	\$ 23,420	\$ 678,744	Calculation based on DG 17-048 billing determinants and approved revenue levels
13	<b>R-4</b>	<b>\$ 25,472</b>	<b>\$ 36,363</b>	<b>\$ 58,483</b>	<b>\$ 78,412</b>	<b>\$ 89,883</b>	<b>\$ 84,877</b>	<b>\$ 72,716</b>	<b>\$ 45,931</b>	<b>\$ 33,622</b>	<b>\$ 25,883</b>	<b>\$ 23,299</b>	<b>\$ 23,420</b>	<b>\$ 678,744</b>	Line 13
14	2019-20 Allowed Base Revenue														
15	Rate Schedule														
16	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
17	R-1	\$ 65,957	\$ 74,907	\$ 82,768	\$ 92,799	\$ 95,563	\$ 88,684	\$ 88,792	\$ 76,262	\$ 76,047	\$ 68,708	\$ 68,278	\$ 68,211	\$ 946,976	Line 4 * Line 12
18	R-3	\$ 1,846,975	\$ 2,738,202	\$ 4,282,002	\$ 5,980,759	\$ 6,873,453	\$ 6,085,300	\$ 5,168,339	\$ 3,415,684	\$ 2,583,185	\$ 1,904,687	\$ 1,738,889	\$ 1,748,397	\$ 44,778,744	Line 5 * Line 13
19	R-4	\$ 135,345	\$ 206,789	\$ 347,344	\$ 466,027	\$ 532,158	\$ 489,726	\$ 422,743	\$ 291,982	\$ 189,627	\$ 136,633	\$ 133,101	\$ 130,556	\$ 3,422,032	Line 6 * Line 14
20	<b>Total Resid.</b>	<b>\$ 2,048,277</b>	<b>\$ 3,019,897</b>	<b>\$ 4,712,114</b>	<b>\$ 6,539,586</b>	<b>\$ 7,501,174</b>	<b>\$ 6,642,710</b>	<b>\$ 6,092,744</b>	<b>\$ 3,743,929</b>	<b>\$ 2,847,859</b>	<b>\$ 2,112,029</b>	<b>\$ 1,940,268</b>	<b>\$ 1,947,165</b>	<b>\$ 49,147,752</b>	Line 19 + Line 20 + Line 21
21	2019-20 Actual Customer Charge														
22	Rate Schedule														
23	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
24	R-1	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	Sep 2019: DG 19-054; Jul 2020 DG 20-049
25	R-3	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	Sep 2019: DG 19-054; Jul 2020 DG 20-049
26	R-4	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20	Line 28
27	2019-20 Actual Customer Revenue														
28	Rate Schedule														
29	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
30	R-1	\$ 53,168	\$ 54,899	\$ 53,249	\$ 55,134	\$ 55,184	\$ 51,727	\$ 55,415	\$ 53,514	\$ 55,232	\$ 53,427	\$ 55,861	\$ 55,991	\$ 652,802	Line 4 * Line 27
31	R-3	\$ 1,102,354	\$ 1,144,785	\$ 1,110,099	\$ 1,159,557	\$ 1,162,558	\$ 1,089,947	\$ 1,168,839	\$ 1,130,552	\$ 1,168,020	\$ 1,118,738	\$ 1,156,610	\$ 1,156,878	\$ 13,669,938	Line 5 * Line 28
32	R-4	\$ 80,790	\$ 86,454	\$ 90,291	\$ 90,354	\$ 90,008	\$ 83,954	\$ 89,981	\$ 83,403	\$ 85,290	\$ 81,428	\$ 88,531	\$ 86,386	\$ 1,035,261	Line 6 * Line 29
33	<b>Total Resid.</b>	<b>\$ 1,236,302</b>	<b>\$ 1,286,137</b>	<b>\$ 1,256,640</b>	<b>\$ 1,305,045</b>	<b>\$ 1,307,750</b>	<b>\$ 1,225,629</b>	<b>\$ 1,310,635</b>	<b>\$ 1,267,470</b>	<b>\$ 1,308,543</b>	<b>\$ 1,253,592</b>	<b>\$ 1,301,003</b>	<b>\$ 1,299,256</b>	<b>\$ 15,538,001</b>	Line 34 Line 35 + Line 36
34	2019-20 Actual Weather Normalized Volume in Therms (Headblock and Tailblock)														
35	Rate Schedule														
36	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
37	R-1	\$ 36,731	\$ 48,388	\$ 69,360	\$ 92,468	\$ 104,854	\$ 92,559	\$ 89,084	\$ 67,481	\$ 62,537	\$ 59,414	\$ 33,122	\$ 33,964	\$ 759,961	Company Billing Records
38	R-3	\$ 1,280,794	\$ 2,898,865	\$ 6,121,788	\$ 9,184,431	\$ 10,850,958	\$ 9,128,626	\$ 7,762,529	\$ 4,580,874	\$ 2,576,646	\$ 1,281,056	\$ 997,806	\$ 1,016,132	\$ 57,660,505	Company Billing Records
39	R-4	\$ 93,668	\$ 213,998	\$ 481,354	\$ 694,312	\$ 815,920	\$ 691,531	\$ 582,047	\$ 338,974	\$ 192,040	\$ 94,713	\$ 78,793	\$ 78,238	\$ 4,355,768	Company Billing Records
40	<b>Total Resid.</b>	<b>\$ 1,411,193</b>	<b>\$ 3,161,252</b>	<b>\$ 6,672,502</b>	<b>\$ 9,971,211</b>	<b>\$ 11,771,732</b>	<b>\$ 9,912,715</b>	<b>\$ 8,433,660</b>	<b>\$ 4,987,329</b>	<b>\$ 2,821,223</b>	<b>\$ 1,395,183</b>	<b>\$ 1,109,901</b>	<b>\$ 1,128,334</b>	<b>\$ 62,776,234</b>	Line 42 + Line 43 + Line 44
41	2019-20 Volumetric Charge \$/Therm (Headblock and Tailblock)														
42	Rate Schedule														
43	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
44	R-1	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	\$ 0.3786	Sep 2019: DG 19-054; Jul 2020 DG 20-049
45	R-3	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	Sep 2019: DG 19-054; Jul 2020 DG 20-049
46	R-4	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	\$ 0.5569	Line 51
47	2019-20 Actual Volumetric Revenue														
48	Rate Schedule														
49	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
50	R-1	\$ 13,908	\$ 18,322	\$ 26,263	\$ 35,013	\$ 39,703	\$ 35,047	\$ 33,731	\$ 25,551	\$ 19,893	\$ 14,924	\$ 12,785	\$ 13,110	\$ 288,249	Line 42 * Line 50
51	R-3	\$ 713,256	\$ 1,614,337	\$ 3,409,139	\$ 5,114,682	\$ 6,042,748	\$ 5,083,604	\$ 4,322,844	\$ 2,551,025	\$ 1,434,898	\$ 702,264	\$ 566,530	\$ 576,935	\$ 32,132,263	Line 43 * Line 51
52	R-4	\$ 52,163	\$ 119,173	\$ 268,059	\$ 386,652	\$ 454,374	\$ 385,104	\$ 324,134	\$ 188,770	\$ 106,944	\$ 52,744	\$ 44,839	\$ 44,422	\$ 2,427,378	Line 44 * Line 52
53	<b>Total Resid.</b>	<b>\$ 779,327</b>	<b>\$ 1,751,832</b>	<b>\$ 3,703,461</b>	<b>\$ 5,536,347</b>	<b>\$ 6,536,825</b>	<b>\$ 5,503,755</b>	<b>\$ 4,680,710</b>	<b>\$ 2,765,346</b>	<b>\$ 1,561,735</b>	<b>\$ 769,933</b>	<b>\$ 624,154</b>	<b>\$ 634,466</b>	<b>\$ 34,847,890</b>	Line 57 + Line 58 + Line 59
54	2019-20 Actual Total Revenue (Customer and Volumetric)														
55	Rate Schedule														
56	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
57	R-1	\$ 67,076	\$ 73,221	\$ 79,512	\$ 90,147	\$ 94,887	\$ 86,774	\$ 89,147	\$ 79,066	\$ 75,125	\$ 68,351	\$ 68,646	\$ 69,101	\$ 941,051	Line 34 + Line 57
58	R-3	\$ 1,815,610	\$ 2,759,122	\$ 4,522,238	\$ 6,274,239	\$ 7,205,306	\$ 6,173,552	\$ 5,489,684	\$ 3,681,577	\$ 2,602,918	\$ 1,821,002	\$ 1,723,140	\$ 1,733,813	\$ 45,802,201	Line 35 + Line 58
59	R-4	\$ 132,942	\$ 205,627	\$ 358,351	\$ 477,006	\$ 544,382	\$ 469,058	\$ 412,515	\$ 272,173	\$ 192,234	\$ 134,172	\$ 133,370	\$ 130,808	\$ 3,462,639	Line 36 + Line 59
60	<b>Total Resid.</b>	<b>\$ 2,015,628</b>	<b>\$ 3,037,969</b>	<b>\$ 4,960,101</b>	<b>\$ 6,641,392</b>	<b>\$ 7,844,574</b>	<b>\$ 6,729,304</b>	<b>\$ 5,991,345</b>	<b>\$ 4,032,816</b>	<b>\$ 2,670,278</b>	<b>\$ 2,023,525</b>	<b>\$ 1,925,156</b>	<b>\$ 1,933,722</b>	<b>\$ 50,205,891</b>	Line 65 + Line 66 + Line 67
61	2019-20 Decoupling Variance Deficiency / (Excess)														
62	Rate Schedule														
63	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19	Aug-19	Total		
64	R-1	\$ (1,119)	\$ 1,687	\$ 3,256	\$ 2,653	\$ 676	\$ 1,910	\$ (355)	\$ (2,803)	\$ 922	\$ 357	\$ (368)	\$ (890)	\$ 5,925	Line 19 - Line 65
65	R-3	\$ 31,365	\$ (20,921)	\$ (240,236)	\$ (293,490)	\$ (331,852)	\$ (88,251)	\$ 91,525	\$ (265,892)	\$ (19,733)	\$ 83,685	\$ 15,749	\$ 14,585	\$ (1,023,456)	Line 20 - Line 66
66	R-4	\$ 2,403	\$ 1,162	\$ (11,007)	\$ (10,979)	\$ (12,224)	\$ (332)	\$ 10,228	\$ (20,191)	\$ (3,607)	\$ 4,461	\$ (269)	\$ (252)	\$ (40,508)	Line 21 - Line 67
67	<b>Total Resid.</b>	<b>\$ 32,649</b>	<b>\$ (18,072)</b>	<b>\$ (247,987)</b>	<b>\$ (301,807)</b>	<b>\$ (343,401)</b>	<b>\$ (86,674)</b>	<b>\$ 101,399</b>	<b>\$ (288,887)</b>	<b>\$ (22,419)</b>	<b>\$ 88,504</b>	<b>\$ 15,112</b>	<b>\$ 13,443</b>	<b>\$ (1,058,139)</b>	Line 73 + Line 74 + Line 75

**Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment Factor Calculation Summary  
Illustrative Example of Decoupling Variance Calculation As Filed vs. Adjusted  
DG 22-041 (Bates 062) Table 7. Indicative RDAF Calculation for R-4 Customers  
Adjusted for Actual Revenues**

Line	Col. A	Col. B	Col. C	Col. D	Col. E
		R-3	As Filed Tariff No. 10 R-4 Adjusted	As Proposed Using R-3 for Allowed R-4	Reference
1	Allowed Benchmark RPC	\$ 57.78	\$ 22.05	\$ 57.78	(a)
2	Number of Customer	71,747	5,948	5,948	(b)
3	Allowed Revenue per Customer	\$ 4,145,546	\$ 131,133	\$ 343,665	(c) = (b) * (a)
4					
5	Customer charge	\$ 15.02	\$ 15.02	\$ 15.02	(d)
6	Customer revenues	\$ 1,077,733	\$ 89,344	\$ 89,344	(e) = (b) * (d)
7					
8	Volumetric charge	\$ 0.5502	\$ 0.5502	\$ 0.5502	(f)
9	Monthly WN usage (therms)	6,221,642	491,772	491,772	(g)
10	Volumetric revenues	\$ 3,422,977	\$ 270,560	\$ 270,560	(h) = (f) * (g)
11					
12	Actual base revenues	\$ 4,500,710	\$ 359,903	\$ 359,903	(i) = (e) + (h)
13	RDAF adjustment	\$ (355,163)	\$ (228,770)	\$ (16,239)	(j) = (c) - (i)
14					
15	<u>LDAC Recovery</u>				
16	Value of customer charge	N/A	\$ 6.01	\$ 6.01	(k) = (d) * (1-60%)
17	Customer revenues	N/A	\$ 35,738	\$ 35,738	(l) = (b) * (k)
18					
19	Value of volumetric charge	N/A	\$ 0.2201	\$ 0.2201	(m) = (f) * (1-60%)
20	Volumetric revenues	N/A	\$ 108,224	\$ 108,224	(n) = (g) * (m) * (b)
21	Total RLIAP recovery	N/A	\$ 143,961	\$ 143,961	(o) = (l) + (n)
22					
23	Adjustment for actual revenues	N/A	\$ (143,961)	\$ (143,961)	(p) = -(e+h)*(1-60%)
24					
25	Total revenues	\$ 4,145,546	\$ 131,133	\$ 343,665	(q) = (i) + (j) + (o) + (p)