

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

DG 22-045
Winter 2022-2023 Cost of Gas Reconciliation

Department of Energy Data Requests - Set

Date Request Received: 12/13/23
Request No: DOE TS 1213-1

Date of Response: 1/11/24
Respondent: James Bonner

REQUEST:

Reference: Liberty's August-September 2022 filing, Dkt. 22-045, Exhibit 32

- a. Please complete the Excel spreadsheet provided in Dkt No DG 22-045 as an attachment to Exhibit 32 for DY3 and DY4.
- b. Please provide a separate analysis for the said Excel spreadsheet for January 2022 and February 2022.

RESPONSE:

- a. This request was modified in the Docket DG 22-045 Technical Session on 12/13/2023. In that session, the Company responded that it was impractical and/or impossible to provide the requested data in the format requested for the following reasons.

The Company customer and billing information systems are designed to provide detailed information on an individual customer-by-customer basis to customer service and billing personnel and to provide only summary information using predefined reports for large groups of customers such as a rate class or general ledger accounts to all other users including regulatory and finance personnel. Although some billing transaction detail data at a level sufficient to enumerate the variance between expected billing determinants and revenues is available, it is insufficient to explain the reasons therefore, except by examining each customer contributing to the variance one at a time using the same tools as customer service and billing personnel. Given that there would be hundreds of customers to examine each month for ten separate RPC rate classes for twenty-four months, such a procedure would be impractical and unduly burdensome. Thus, the requested data cannot be provided.

As an alternative, the Company has provided the analysis outlined in DOE TS 1213-2.

- b. See Part a.

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

DG 22-045
Winter 2022-2023 Cost of Gas Reconciliation

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Date Request Received: 12/13/23
Request No: DOE TS 1213-2

Date of Response: 1/11/24
Respondent: James Bonner

REQUEST:

Re: RDAF

Please provide an analysis that demonstrates that actual revenues in the Company's monthly decoupling calculation posted to its books are trued up in a manner consistent with the true-up of allowed revenues on an accounting month basis.

RESPONSE:

See Attachment DG 22-045 DOE TS 1213-2_1.pdf. This attachment along with all supporting documentation has also been provided in Excel format within Attachment DG 22-045 DOE TS 1213-2_1.zip. The attachment consists of 12 pages, one page for each month in Decoupling Year 4 (September 2021-August 2022). The Excel workbook is a fully linked model allowing the tracing of each input cell back to the source workbook from which it was taken. Instructions on how to open the workbook properly to preserve the linked structure is included in the "Instructions" tab of the Excel model. The compressed files should be extracted into a single folder.

The analysis for each month disaggregates the monthly decoupling calculation for legacy EnergyNorth and Keene into three components: Prior Period True-up, Current Month Actual and Current Month Estimate. The sum of the three components equals the Accounting Month total for each line item in the analysis. Because the actual revenues reported in any month are the sum of the revenues for each billing cycle rendered in the month, and because the billing cycle dates do not align on calendar month boundaries, it is necessary to disaggregate the analysis into these constituent parts to properly record revenues on the Company's books. See Attachment DG 22-045 DOE TS1213-2-2 to see a graphical illustration of the billing cycle to calendar month time alignment and the necessity for each component part.

The upper portion of the analysis shows the computation of Allowed Revenues, Adjusted Actual Revenues, and the Allowed-Actual Difference. The lower portion of the analysis summarizes and recasts the upper portion of the analysis to allow it to be compared to

Monthly Revenue Difference and True-up in Attachment DG 22-045 DOE TS 1213-2_2. This attachment is a modified version of Exhibit 19, Technical Statement of Craig Holden, Schedule 4, p. 3. The modification is the addition of a summary table at the bottom of the schedule combining the Residential and Commercial-Industrial tables into a single Total table to facilitate the comparison of the Attachment DG 22-045 DOE TS 1213-2_1.xlsx analysis to Exhibit 19, Schedule 4, p. 3. In every month, except for the August 2022 True-up, the analysis and the schedule match exactly. For the August 2022 True-up, the values shown in the analysis are correct and the values shown in Exhibit 19, Schedule 4, p. 3 need to be amended.

The analysis in Attachment DG 22-045 DOE TS 1213-2_1 illustrates two important points: (1) the Allowed Revenue True-ups are an integral part of the decoupling calculations, and (2) actual billed revenues are “trued-up” in a manner similar to the Allowed Revenues.

As shown in the analysis, the overall Decoupling Adjustment booked each month is the sum of the Decoupling Adjustment and that month’s prior period True-up. To omit the True-up would put the Allowed and Actual Revenues on a non-matching basis leading to an incorrect result on the Company’s books. Thus, the True-up process for Allowed Revenues is an essential, not an optional requirement.

Also as shown in the analysis, the actual billed revenues have been “trued-up” in the Company’s monthly decoupling adjustment all along. In fact, this true-up process predates revenue decoupling. If one zeroes out the Allowed Revenue and MEP Premium and Low-Income adjustments, the resulting calculation is the same one done for revenue recording prior to the approval of the decoupling mechanism in DG 17-048. Actual revenues have always been trued-up for book purposes.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Docket DG 22-045

Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

September 2021		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$17,951	\$1,118,461	\$2,589,138	\$3,725,550
Keene	Allowed Revenue	\$1,238	\$38,762	\$14,088	\$54,089
EnergyNorth TTL	Allowed Revenue	\$19,189	\$1,157,223	\$2,603,227	\$3,779,639
EnergyNorth	Billing Actual Revenue	\$2,460,966	\$1,013,904		\$3,474,870
	Unbilled Revenue Accrual	(\$2,205,333)		\$2,225,218	\$19,885
	Daily Meter Customer Revenue Accrual	(\$221,977)		\$226,561	\$4,584
	MEP Premium		(\$3,947)		(\$3,947)
	Low Income Adjustment		\$354		\$354
Keene	Billing Actual Revenue	\$12,401	\$35,094		\$47,495
	Unbilled Revenue Accrual	(\$11,915)		\$14,707	\$2,792
	Low Income Adjustment		\$0		\$0
EnergyNorth TTL	Adj Actual Revenue	\$34,142	\$1,045,404	\$2,466,485	\$3,546,031
	Allowed-Actual Difference	(\$14,953)	\$111,819	\$136,741	\$233,608

	EnergyNorth	Keene	Total
Decoupling Adjustment	\$211,854	\$2,564	\$214,418
True-Up Adjustment	\$17,951	\$1,238	\$19,189
Full Decoupling Adjustment	\$229,805	\$3,802	\$233,608

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

October 2021		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$45,069	\$1,487,834	\$3,859,811	\$5,392,714
Keene	Allowed Revenue	\$178	\$49,262	\$23,437	\$72,877
EnergyNorth TTL	Allowed Revenue	\$45,247	\$1,537,097	\$3,883,247	\$5,465,591
EnergyNorth	Billing Actual Revenue	\$2,589,838	\$1,067,602		\$3,657,441
	Unbilled Revenue Accrual	(\$2,225,218)		\$3,459,034	\$1,233,817
	Daily Meter Customer Revenue Accrual	(\$226,561)		\$244,996	\$18,435
	MEP Premium		(\$4,393)		(\$4,393)
	Low Income Adjustment		\$422		\$422
Keene	Billing Actual Revenue	\$13,679	\$35,871		\$49,550
	Unbilled Revenue Accrual	(\$14,707)		\$23,751	\$9,045
	Low Income Adjustment		\$0		\$0
EnergyNorth TTL	Adj Actual Revenue	\$137,032	\$1,099,503	\$3,727,781	\$4,964,317
	Allowed-Actual Difference	(\$91,785)	\$437,594	\$155,466	\$501,274

	EnergyNorth	Keene	Total
Decoupling Adjustment	\$441,923	\$14,104	\$456,027
True-Up Adjustment	\$45,069	\$178	\$45,247
Full Decoupling Adjustment	\$486,992	\$14,282	\$501,274

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
November 2021					
EnergyNorth	Allowed Revenue	(\$18,051)	\$2,032,956	\$6,716,017	\$8,730,922
Keene	Allowed Revenue	\$1,817	\$73,578	\$41,375	\$116,770
EnergyNorth TTL	Allowed Revenue	(\$16,234)	\$2,106,534	\$6,757,392	\$8,847,691
EnergyNorth	Billing Actual Revenue	\$3,777,786	\$1,446,945		\$5,224,732
	Unbilled Revenue Accrual	(\$3,459,034)		\$6,925,501	\$3,466,467
	Daily Meter Customer Revenue Accrual	(\$244,996)		\$650,718	\$405,722
	MEP Premium		(\$6,649)		(\$6,649)
	Low Income Adjustment		\$21,904		\$21,904
Keene	Billing Actual Revenue	\$26,867	\$49,162		\$76,029
	Unbilled Revenue Accrual	(\$23,751)		\$46,259	\$22,508
	Low Income Adjustment		\$712		\$712
EnergyNorth TTL	Adj Actual Revenue	\$76,872	\$1,512,074	\$7,622,478	\$9,211,425
	Allowed-Actual Difference	(\$93,107)	\$594,460	(\$865,087)	(\$363,733)

	EnergyNorth	Keene	Total
Decoupling Adjustment	(\$363,202)	\$15,703	(\$347,499)
True-Up Adjustment	(\$18,051)	\$1,817	(\$16,234)
Full Decoupling Adjustment	(\$381,253)	\$17,520	(\$363,733)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

December 2021		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$232,589	\$3,268,101	\$8,826,535	\$12,327,225
Keene	Allowed Revenue	\$1,875	\$106,475	\$44,796	\$153,145
EnergyNorth TTL	Allowed Revenue	\$234,464	\$3,374,575	\$8,871,330	\$12,480,370
EnergyNorth	Billing Actual Revenue	\$7,236,067	\$2,776,351		\$10,012,418
	Unbilled Revenue Accrual	(\$6,925,501)		\$8,595,063	\$1,669,561
	Daily Meter Customer Revenue Accrual	(\$650,718)		\$623,231	(\$27,487)
	MEP Premium		(\$12,119)		(\$12,119)
	Low Income Adjustment		\$175,827		\$175,827
Keene	Billing Actual Revenue	\$39,232	\$75,148		\$114,380
	Unbilled Revenue Accrual	(\$46,259)		\$44,173	(\$2,087)
	Low Income Adjustment		\$1,855		\$1,855
EnergyNorth TTL	Adj Actual Revenue	(\$347,179)	\$3,017,061	\$9,262,466	\$11,932,349
	Allowed-Actual Difference	\$581,643	\$357,514	(\$391,136)	\$548,021

	EnergyNorth	Keene	Total
Decoupling Adjustment	\$276,435	\$37,121	\$313,557
True-Up Adjustment	\$232,589	\$1,875	\$234,464
Full Decoupling Adjustment	\$509,025	\$38,996	\$548,021

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

January 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$67,744	\$3,845,127	\$10,118,030	\$14,030,900
Keene	Allowed Revenue	\$6,593	\$121,537	\$56,729	\$184,859
EnergyNorth TTL	Allowed Revenue	\$74,337	\$3,966,664	\$10,174,759	\$14,215,760
EnergyNorth	Billing Actual Revenue	\$8,900,806	\$3,422,588		\$12,323,394
	Unbilled Revenue Accrual	(\$8,595,063)		\$11,032,996	\$2,437,933
	Daily Meter Customer Revenue Accrual	(\$623,231)		\$763,707	\$140,476
	MEP Premium		(\$16,478)		(\$16,478)
	Low Income Adjustment		\$214,998		\$214,998
Keene	Billing Actual Revenue	\$42,066	\$88,241		\$130,308
	Unbilled Revenue Accrual	(\$44,173)		\$60,064	\$15,892
	Low Income Adjustment		\$2,449		\$2,449
EnergyNorth TTL	Adj Actual Revenue	(\$319,594)	\$3,711,798	\$11,856,767	\$15,248,971
	Allowed-Actual Difference	\$393,931	\$254,865	(\$1,682,007)	(\$1,033,212)

	EnergyNorth	Keene	Total
Decoupling Adjustment	(\$1,137,166)	\$29,618	(\$1,107,548)
True-Up Adjustment	\$67,744	\$6,593	\$74,337
Full Decoupling Adjustment	(\$1,069,423)	\$36,211	(\$1,033,212)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

February 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$193,767	\$3,014,392	\$9,096,149	\$12,304,308
Keene	Allowed Revenue	\$8,026	\$110,786	\$69,191	\$188,003
EnergyNorth TTL	Allowed Revenue	\$201,792	\$3,125,178	\$9,165,341	\$12,492,312
EnergyNorth	Billing Actual Revenue	\$9,992,754	\$3,082,064		\$13,074,818
	Unbilled Revenue Accrual	(\$11,032,996)		\$8,015,770	(\$3,017,226)
	Daily Meter Customer Revenue Accrual	(\$763,707)		\$622,815	(\$140,892)
	MEP Premium		(\$16,956)		(\$16,956)
	Low Income Adjustment		\$241,964		\$241,964
Keene	Billing Actual Revenue	\$45,118	\$82,790		\$127,908
	Unbilled Revenue Accrual	(\$60,064)		\$35,954	(\$24,110)
	Low Income Adjustment		\$2,648		\$2,648
EnergyNorth TTL	Adj Actual Revenue	(\$1,818,895)	\$3,392,510	\$8,674,539	\$10,248,154
	Allowed-Actual Difference	\$2,020,687	(\$267,332)	\$490,802	\$2,244,157

	EnergyNorth	Keene	Total
Decoupling Adjustment	\$1,968,833	\$73,532	\$2,042,365
True-Up Adjustment	\$193,767	\$8,026	\$201,792
Full Decoupling Adjustment	\$2,162,600	\$81,557	\$2,244,157

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

March 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$666,824	\$3,101,840	\$7,974,780	\$11,743,444
Keene	Allowed Revenue	(\$30,284)	\$101,248	\$40,681	\$111,644
EnergyNorth TTL	Allowed Revenue	\$636,540	\$3,203,087	\$8,015,461	\$11,855,088
EnergyNorth	Billing Actual Revenue	\$9,257,589	\$3,319,781		\$12,577,370
	Unbilled Revenue Accrual	(\$8,015,770)		\$6,595,969	(\$1,419,801)
	Daily Meter Customer Revenue Accrual	(\$622,815)		\$594,519	(\$28,296)
	MEP Premium		(\$16,057)		(\$16,057)
	Low Income Adjustment		\$247,869		\$247,869
Keene	Billing Actual Revenue	\$35,740	\$83,061		\$118,800
	Unbilled Revenue Accrual	(\$35,954)		\$25,839	(\$10,116)
	Low Income Adjustment		\$2,908		\$2,908
EnergyNorth TTL	Adj Actual Revenue	\$618,789	\$3,637,562	\$7,216,326	\$11,472,678
	Allowed-Actual Difference	\$17,750	(\$434,475)	\$799,135	\$382,411

	EnergyNorth	Keene	Total
Decoupling Adjustment	(\$284,465)	\$30,336	(\$254,129)
True-Up Adjustment	\$666,824	(\$30,284)	\$636,540
Full Decoupling Adjustment	\$382,359	\$52	\$382,411

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

April 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$33,317	\$2,162,773	\$5,233,255	\$7,429,346
Keene	Allowed Revenue	\$16,928	\$71,994	\$25,485	\$114,407
EnergyNorth TTL	Allowed Revenue	\$50,245	\$2,234,767	\$5,258,740	\$7,543,753
EnergyNorth	Billing Actual Revenue	\$7,391,024	\$2,486,649		\$9,877,673
	Unbilled Revenue Accrual	(\$6,595,969)		\$4,593,032	(\$2,002,937)
	Daily Meter Customer Revenue Accrual	(\$594,519)		\$491,856	(\$102,663)
	MEP Premium		(\$13,396)		(\$13,396)
	Low Income Adjustment		\$198,744		\$198,744
Keene	Billing Actual Revenue	\$26,989	\$63,024		\$90,013
	Unbilled Revenue Accrual	(\$25,839)		\$15,417	(\$10,421)
	Low Income Adjustment		\$1,590		\$1,590
EnergyNorth TTL	Adj Actual Revenue	\$201,687	\$2,736,611	\$5,100,305	\$8,038,603
	Allowed-Actual Difference	(\$151,442)	(\$501,843)	\$158,436	(\$494,849)
			EnergyNorth	Keene	Total
	Decoupling Adjustment		(\$561,392)	\$16,298	(\$545,095)
	True-Up Adjustment		\$33,317	\$16,928	\$50,245
	Full Decoupling Adjustment		(\$528,075)	\$33,226	(\$494,849)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

May 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$270,708	\$1,451,468	\$3,636,595	\$5,358,772
Keene	Allowed Revenue	\$12,759	\$52,431	\$18,373	\$83,563
EnergyNorth TTL	Allowed Revenue	\$283,467	\$1,503,899	\$3,654,969	\$5,442,335
EnergyNorth	Billing Actual Revenue	\$4,951,436	\$1,624,319		\$6,575,755
	Unbilled Revenue Accrual	(\$4,593,032)		\$3,113,939	(\$1,479,093)
	Daily Meter Customer Revenue Accrual	(\$491,856)		\$230,690	(\$261,166)
	MEP Premium		(\$8,505)		(\$8,505)
	Low Income Adjustment		\$109,319		\$109,319
Keene	Billing Actual Revenue	\$20,665	\$51,411		\$72,077
	Unbilled Revenue Accrual	(\$15,417)		\$10,180	(\$5,237)
	Low Income Adjustment		\$534		\$534
	Prior Period Correction	\$9,363			\$9,363
EnergyNorth TTL	Adj Actual Revenue	(\$118,841)	\$1,777,079	\$3,354,809	\$5,013,047
	Allowed-Actual Difference	\$402,308	(\$273,179)	\$300,159	\$429,288
			EnergyNorth	Keene	Total
	Decoupling Adjustment		\$151,752	(\$5,932)	\$145,821
	True-Up Adjustment		\$270,708	\$12,759	\$283,467
	Full Decoupling Adjustment		\$422,461	\$6,827	\$429,288

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

June 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$113,210	\$1,078,961	\$2,674,835	\$3,867,006
Keene	Allowed Revenue	\$890	\$39,810	\$14,213	\$54,913
EnergyNorth TTL	Allowed Revenue	\$114,100	\$1,118,771	\$2,689,048	\$3,921,919
EnergyNorth	Billing Actual Revenue	\$3,231,381	\$1,067,195		\$4,298,576
	Unbilled Revenue Accrual	(\$3,113,939)		\$2,599,709	(\$514,230)
	Daily Meter Customer Revenue Accrual	(\$230,690)		\$201,347	(\$29,342)
	MEP Premium		(\$5,199)		(\$5,199)
	Low Income Adjustment		\$4,621		\$4,621
Keene	Billing Actual Revenue	\$13,937	\$36,632		\$50,570
	Unbilled Revenue Accrual	(\$10,180)		\$13,110	\$2,930
	Low Income Adjustment		\$6		\$6
EnergyNorth TTL	Adj Actual Revenue	(\$109,491)	\$1,103,256	\$2,814,167	\$3,807,931
	Allowed-Actual Difference	\$223,591	\$15,516	(\$125,119)	\$113,988

	EnergyNorth	Keene	Total
Decoupling Adjustment	(\$629)	\$517	(\$112)
True-Up Adjustment	\$113,210	\$890	\$114,100
Full Decoupling Adjustment	\$112,581	\$1,407	\$113,988

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

July 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$42,214	\$1,003,281	\$2,473,032	\$3,518,527
Keene	Allowed Revenue	\$458	\$36,410	\$14,634	\$51,502
EnergyNorth TTL	Allowed Revenue	\$42,672	\$1,039,692	\$2,487,666	\$3,570,029
EnergyNorth	Billing Actual Revenue	\$2,550,142	\$1,008,006		\$3,558,148
	Unbilled Revenue Accrual	(\$2,599,709)		\$2,500,060	(\$99,649)
	Daily Meter Customer Revenue Accrual	(\$201,347)		\$195,580	(\$5,768)
	MEP Premium		(\$4,454)		(\$4,454)
	Low Income Adjustment		\$6,513		\$6,513
Keene	Billing Actual Revenue	\$13,167	\$35,554		\$48,721
	Unbilled Revenue Accrual	(\$13,110)		\$14,277	\$1,166
	Low Income Adjustment		\$0		\$0
EnergyNorth TTL	Adj Actual Revenue	(\$250,858)	\$1,045,619	\$2,709,916	\$3,504,677
	Allowed-Actual Difference	\$293,529	(\$5,927)	(\$222,250)	\$65,352

	EnergyNorth	Keene	Total
Decoupling Adjustment	\$21,523	\$1,157	\$22,680
True-Up Adjustment	\$42,214	\$458	\$42,672
Full Decoupling Adjustment	\$63,737	\$1,615	\$65,352

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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Revenue Decoupling Adjustment Factor—Decoupling Year 4

Allowed and Actual Revenues by True-Up, Current Month Actual, and Current Month Estimate by Month

August 2022		Prior Period True-Up	Current Month Actual	Current Month Estimate	Accounting Month Total
EnergyNorth	Allowed Revenue	\$105,982	\$1,031,946	\$2,742,762	\$3,880,690
Keene	Allowed Revenue	\$471	\$41,080	\$14,066	\$55,616
EnergyNorth TTL	Allowed Revenue	\$106,453	\$1,073,026	\$2,756,827	\$3,936,306
EnergyNorth	Billing Actual Revenue	\$2,490,260	\$956,961		\$3,447,222
	Unbilled Revenue Accrual	(\$2,500,060)		\$2,745,012	\$244,952
	Daily Meter Customer Revenue Accrual	(\$195,580)		\$226,876	\$31,297
	MEP Premium		(\$4,114)		(\$4,114)
	Low Income Adjustment		\$6,251		\$6,251
Keene	Billing Actual Revenue	\$15,209	\$38,549		\$53,757
	Unbilled Revenue Accrual	(\$14,277)		\$13,924	(\$352)
	Low Income Adjustment		\$0		\$0
EnergyNorth TTL	Adj Actual Revenue	(\$204,447)	\$997,646	\$2,985,812	\$3,779,011
	Allowed-Actual Difference	\$310,901	\$75,379	(\$228,985)	\$157,295

	EnergyNorth	Keene	Total
Decoupling Adjustment	\$49,101	\$1,741	\$50,841
True-Up Adjustment	\$105,982	\$471	\$106,453
Full Decoupling Adjustment	\$155,083	\$2,212	\$157,295

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
September 2021 through August 2022
Revenue Decoupling Activity by Sector

RESIDENTIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)
FOR THE MONTH OF:		Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
DAYS IN MONTH		30	31	30	31	31	28	31	30	31	30	31	31
3	Over Under Beginning Balance	\$ -	\$ 187,568	\$ 921,342	\$ 1,529,463	\$ 1,951,823	\$ 1,933,976	\$ 2,352,273	\$ 2,447,842	\$ 2,334,214	\$ 2,332,558	\$ 2,449,586	\$ 2,439,812
4	Monthly revenue difference Inc/(Dec) revenue	\$ 170,543	\$ 695,995	\$ 602,442	\$ 288,165	\$ (52,190)	\$ 276,867	\$ (263,559)	\$ (180,617)	\$ (103,419)	\$ 59,549	\$ (67,861)	\$ 105,253
5	True up	\$ 16,775	\$ 36,250	\$ 2,410	\$ 129,397	\$ 28,989	\$ 136,093	\$ 352,512	\$ 60,121	\$ 94,837	\$ 49,631	\$ 48,244	\$ (5,442)
6	Ending Balance Pre-Interest	\$ 187,318	\$ 919,814	\$ 1,526,194	\$ 1,947,025	\$ 1,928,621	\$ 2,346,936	\$ 2,441,226	\$ 2,327,345	\$ 2,325,632	\$ 2,441,738	\$ 2,429,969	\$ 2,539,622
7	Month's Average Balance	\$ 93,659	\$ 553,691	\$ 1,223,768	\$ 1,738,244	\$ 1,940,222	\$ 2,140,456	\$ 2,396,749	\$ 2,387,594	\$ 2,329,923	\$ 2,387,148	\$ 2,439,777	\$ 2,489,717
8	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	5.50%
9	Interest Applied	\$ 250	\$ 1,528	\$ 3,269	\$ 4,798	\$ 5,356	\$ 5,336	\$ 6,616	\$ 6,868	\$ 6,926	\$ 7,848	\$ 9,843	\$ 11,630
10	Ending Balance	\$ 187,568	\$ 921,342	\$ 1,529,463	\$ 1,951,823	\$ 1,933,976	\$ 2,352,273	\$ 2,447,842	\$ 2,334,214	\$ 2,332,558	\$ 2,449,586	\$ 2,439,812	\$ 2,551,253

COMMERCIAL & INDUSTRIAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)
FOR THE MONTH OF:		Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
DAYS IN MONTH		30	31	30	31	31	28	31	30	31	30	31	31
13	Over Under Beginning Balance	\$ -	\$ 46,351	\$ (184,811)	\$ (1,155,183)	\$ (1,027,733)	\$ (2,041,973)	\$ (213,584)	\$ 79,689	\$ (311,294)	\$ 126,301	\$ 131,532	\$ 217,203
14	Monthly revenue difference Inc/(Dec) revenue	\$ 43,875	\$ (239,968)	\$ (949,941)	\$ 25,392	\$ (1,055,358)	\$ 1,765,498	\$ 9,429	\$ (364,478)	\$ 249,240	\$ (59,661)	\$ 90,541	\$ (54,411)
15	True up	\$ 2,414	\$ 8,997	\$ (18,644)	\$ 105,067	\$ 45,348	\$ 65,699	\$ 284,028	\$ (26,173)	\$ 188,630	\$ 64,469	\$ (5,572)	\$ 68,675
16	Ending Balance Pre-Interest	\$ 46,290	\$ (184,620)	\$ (1,153,395)	\$ (1,024,724)	\$ (2,037,742)	\$ (210,776)	\$ 79,874	\$ (310,962)	\$ 126,576	\$ 131,109	\$ 216,501	\$ 231,467
17	Month's Average Balance	\$ 23,145	\$ (69,134)	\$ (669,103)	\$ (1,089,953)	\$ (1,532,737)	\$ (1,126,374)	\$ (66,855)	\$ (115,636)	\$ (92,359)	\$ 128,705	\$ 174,017	\$ 224,335
18	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	5.50%
19	Interest Applied	\$ 62	\$ (191)	\$ (1,787)	\$ (3,009)	\$ (4,231)	\$ (2,808)	\$ (185)	\$ (333)	\$ (275)	\$ 423	\$ 702	\$ 1,048
20	Ending Balance	\$ 46,351	\$ (184,811)	\$ (1,155,183)	\$ (1,027,733)	\$ (2,041,973)	\$ (213,584)	\$ 79,689	\$ (311,294)	\$ 126,301	\$ 131,532	\$ 217,203	\$ 232,515

21	Total Ending Balance	\$ 233,919.74	\$ 736,531.39	\$ 374,279.82	\$ 924,090.05	\$ (107,996.70)	\$ 2,138,688.79	\$ 2,527,530.75	\$ 2,022,919.52	\$ 2,458,858.79	\$ 2,581,118.33	\$ 2,657,014.89	\$ 2,783,767.73
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TOTAL		(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)
FOR THE MONTH OF:		Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
DAYS IN MONTH		30	31	30	31	31	28	31	30	31	30	31	31
24	Over Under Beginning Balance	\$ -	\$ 233,920	\$ 736,531	\$ 374,280	\$ 924,090	\$ (107,997)	\$ 2,138,689	\$ 2,527,531	\$ 2,022,920	\$ 2,458,859	\$ 2,581,118	\$ 2,657,015
25	Monthly revenue difference Inc/(Dec) revenue	\$ 214,418	\$ 456,027	\$ (347,499)	\$ 313,557	\$ (1,107,548)	\$ 2,042,365	\$ (254,129)	\$ (545,095)	\$ 145,821	\$ (112)	\$ 22,680	\$ 50,841
26	True up	\$ 19,189	\$ 45,247	\$ (16,234)	\$ 234,464	\$ 74,337	\$ 201,792	\$ 636,540	\$ 33,948	\$ 283,467	\$ 114,100	\$ 42,672	\$ 63,233
27	Ending Balance Pre-Interest	\$ 233,608	\$ 735,194	\$ 372,798	\$ 922,301	\$ (109,121)	\$ 2,136,161	\$ 2,521,100	\$ 2,016,384	\$ 2,452,207	\$ 2,572,847	\$ 2,646,470	\$ 2,771,090
28	Month's Average Balance	\$ 116,804	\$ 484,557	\$ 554,665	\$ 648,290	\$ 407,484	\$ 1,014,082	\$ 2,329,894	\$ 2,271,957	\$ 2,237,563	\$ 2,515,853	\$ 2,613,794	\$ 2,714,052
29	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.50%	4.00%	4.75%	5.50%
30	Interest Applied	\$ 312	\$ 1,338	\$ 1,482	\$ 1,789	\$ 1,125	\$ 2,528	\$ 6,431	\$ 6,536	\$ 6,651	\$ 8,271	\$ 10,545	\$ 12,678
31	Ending Balance	\$ 233,920	\$ 736,531	\$ 374,280	\$ 924,090	\$ (107,997)	\$ 2,138,689	\$ 2,527,531	\$ 2,022,920	\$ 2,458,859	\$ 2,581,118	\$ 2,657,015	\$ 2,783,768

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

DG 22-045
Winter 2022-2023 Cost of Gas Reconciliation

Department of Energy Data Requests - Set

Date Request Received: 12/13/23
Request No: DOE TS 1213-3

Date of Response: 1/11/24
Respondent: James Bonner
Joanne Iovino

REQUEST:

Reference: Liberty's August-September 2022 filing, Dkt. 22-045, Exhibit 26

Reclassification: Liberty will update its responses to what has been marked DOE Exhibit 26, Attachment 3. Liberty will state whether or not the reclassifications recommended in Liberty's rate case review process were:

- a. actually made/applied — in whole or in part;
- b. will explain Liberty's "manual review process" and provide supporting documentation.
- c. If reclassification were not made, Liberty will explain why. If reclassifications were made, Liberty will confirm why, and provide details on adjustments by rate class, by month, by year.

nal entry showed that the payroll taxes were being booked to FERC account 920 and not 408.

Audit Recommendation

Audit recommends the Company update the filing moving the payroll taxes from FERC account 920 to 408. Going forward all payroll taxes should be booked to the appropriate 408 account.

RESPONSE:

- a. See Attachment DG 22-045 DOE TS 1213-3.1.pdf for an update to Exhibit 26, Attachment 3, pp.3-5. The Attachment updates the tables in Exhibit 26 showing the summary results for customers whose rates were changed and for those customers whose rates were not changed for each of the three Rate Review periods: May 2019, May 2020 and May 2021.

Docket No. DG 22-045 Request No. DOE TS 1213-1

- b. Attachment DG 22-045 DOE TS 1213-3.2.pdf is the explanation and supporting documentation which describes the manual review process.
- c. Liberty did not expressly keep records in sufficient detail to provide explanations as to why a particular customer or groups of customers received or did not receive the rate change recommended in the 2019, 2020 and 2021 Rate Reviews. Liberty can identify who was changed and when, but why or why not.

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2019
Customers Whose Rates Were Actually Changed

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Sum of Difference	Sum of PctDiff
40-GC41	167	\$697,508	\$557,371	\$140,137	25.1%
40-GC42	89	\$561,019	\$397,495	\$163,524	41.1%
40-GC43	1	\$41,232	\$44,700	(\$3,467)	(7.8%)
40-GC51	74	\$81,393	\$100,765	(\$19,372)	(19.2%)
40-GC52	3	\$13,863	\$14,411	(\$548)	(3.8%)
40-GC42	74	\$463,619	\$720,601	(\$256,982)	(35.7%)
40-GC41	42	\$120,159	\$196,832	(\$76,673)	(39.0%)
40-GC43	4	\$165,134	\$170,014	(\$4,879)	(2.9%)
40-GC51	7	\$15,740	\$36,901	(\$21,161)	(57.3%)
40-GC52	20	\$137,275	\$226,948	(\$89,673)	(39.5%)
40-GC54	1	\$25,311	\$89,905	(\$64,594)	(71.8%)
40-GC43	3	\$86,354	\$92,328	(\$5,974)	(6.5%)
40-GC42	3	\$86,354	\$92,328	(\$5,974)	(6.5%)
40-GC51	68	\$151,228	\$104,175	\$47,053	45.2%
40-GC41	58	\$94,511	\$72,782	\$21,729	29.9%
40-GC42	5	\$34,165	\$16,306	\$17,860	109.5%
40-GC52	5	\$22,551	\$15,087	\$7,464	49.5%
40-GC52	23	\$169,171	\$143,766	\$25,405	17.7%
40-GC41	5	\$13,628	\$16,947	(\$3,319)	(19.6%)
40-GC42	8	\$98,606	\$61,250	\$37,356	61.0%
40-GC51	8	\$17,628	\$29,198	(\$11,570)	(39.6%)
40-GC53	1	\$24,792	\$18,977	\$5,815	30.6%
40-GC54	1	\$14,516	\$17,393	(\$2,877)	(16.5%)
40-GC53	2	\$21,870	\$27,721	(\$5,852)	(21.1%)
40-GC42	1	\$15,409	\$15,203	\$206	1.4%
40-GC52	1	\$6,460	\$12,518	(\$6,058)	(48.4%)
40-GC54	2	\$8,807	\$19,618	(\$10,811)	(55.1%)
40-GC41	1	\$2,210	\$9,259	(\$7,048)	(76.1%)
40-GC52	1	\$6,596	\$10,359	(\$3,762)	(36.3%)
40-GR1	73	\$54,368	\$41,236	\$13,133	31.8%
40-GR3	73	\$54,368	\$41,236	\$13,133	31.8%
40-GR5	4	\$4,327	\$3,246	\$1,081	33.3%
40-GR6	4	\$4,327	\$3,246	\$1,081	33.3%
Grand Total	416	\$1,657,253	\$1,710,061	(\$52,809)	(3.1%)

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Actual_Consumption	Sum of DiffConsump	Sum of PctDiffConsump
40-GC41	167	1,398,144	1,417,526	(19,382)	(1.4%)
40-GC42	89	1,067,376	1,083,349	(15,973)	(1.5%)
40-GC43	1	143,162	145,220	(2,058)	(1.4%)
40-GC51	74	148,388	149,435	(1,047)	(0.7%)
40-GC52	3	39,218	39,522	(304)	(0.8%)
40-GC42	74	1,813,694	1,833,801	(20,107)	(1.1%)
40-GC41	42	284,038	288,776	(4,738)	(1.6%)
40-GC43	4	569,018	576,925	(7,906)	(1.4%)
40-GC51	7	56,828	57,372	(544)	(0.9%)
40-GC52	20	590,401	595,563	(5,163)	(0.9%)
40-GC54	1	313,409	315,165	(1,756)	(0.6%)
40-GC43	3	278,317	282,425	(4,108)	(1.5%)
40-GC42	3	278,317	282,425	(4,108)	(1.5%)
40-GC51	68	293,381	295,593	(2,212)	(0.7%)
40-GC41	58	161,776	163,288	(1,511)	(0.9%)
40-GC42	5	69,479	69,854	(375)	(0.5%)
40-GC52	5	62,126	62,451	(325)	(0.5%)
40-GC52	23	590,980	597,785	(6,805)	(1.1%)
40-GC41	5	31,558	31,913	(355)	(1.1%)
40-GC42	8	265,703	271,000	(5,297)	(2.0%)
40-GC51	8	62,993	63,003	(10)	(0.0%)
40-GC53	1	118,310	119,312	(1,001)	(0.8%)
40-GC54	1	112,415	112,558	(143)	(0.1%)
40-GC53	2	70,324	71,360	(1,036)	(1.5%)
40-GC42	1	44,109	44,621	(512)	(1.1%)
40-GC52	1	26,215	26,739	(524)	(2.0%)
40-GC54	2	31,957	32,415	(458)	(1.4%)
40-GC41	1	4,662	4,739	(77)	(1.6%)
40-GC52	1	27,295	27,676	(381)	(1.4%)
40-GR1	73	74,575	75,682	(1,107)	(1.5%)
40-GR3	73	74,575	75,682	(1,107)	(1.5%)
40-GR5	4	4,721	4,825	(104)	(2.2%)
40-GR6	4	4,721	4,825	(104)	(2.2%)
Grand Total	416	4,556,092	4,611,412	(55,320)	(1.2%)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2019
Customers Whose Rates Were Not Changed

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Sum of Difference	Sum of PctDiff
40-GC41	85	\$195,810	\$160,863	\$34,948	21.7%
40-GC42	23	\$133,871	\$90,917	\$42,954	47.2%
40-GC51	60	\$53,556	\$61,939	(\$8,383)	(13.5%)
40-GC52	2	\$8,383	\$8,007	\$376	4.7%
40-GC42	38	\$575,237	\$675,061	(\$99,824)	(14.8%)
40-GC41	13	\$42,528	\$66,092	(\$23,564)	(35.7%)
40-GC43	11	\$380,410	\$369,869	\$10,541	2.8%
40-GC51	1	\$687	\$2,044	(\$1,357)	(66.4%)
40-GC52	10	\$74,757	\$124,117	(\$49,361)	(39.8%)
40-GC53	3	\$76,856	\$112,938	(\$36,083)	(31.9%)
40-GC43	18	\$529,551	\$706,695	(\$177,144)	(25.1%)
40-GC42	12	\$226,081	\$272,678	(\$46,597)	(17.1%)
40-GC53	6	\$303,469	\$434,017	(\$130,547)	(30.1%)
40-GC51	29	\$128,560	\$86,788	\$41,772	48.1%
40-GC41	18	\$16,562	\$14,880	\$1,682	11.3%
40-GC42	2	\$11,898	\$5,239	\$6,659	127.1%
40-GC43	1	\$66,808	\$45,307	\$21,501	47.5%
40-GC52	8	\$33,292	\$21,362	\$11,930	55.8%
40-GC52	27	\$386,092	\$303,058	\$83,033	27.4%
40-GC42	19	\$187,911	\$118,782	\$69,129	58.2%
40-GC43	1	\$30,725	\$17,269	\$13,456	77.9%
40-GC51	1	\$2,525	\$4,041	(\$1,516)	(37.5%)
40-GC53	4	\$126,817	\$104,355	\$22,461	21.5%
40-GC54	2	\$38,114	\$58,610	(\$20,496)	(35.0%)
40-GC53	10	\$200,800	\$274,808	(\$74,008)	(26.9%)
40-GC42	2	\$20,022	\$25,859	(\$5,837)	(22.6%)
40-GC43	1	\$54,200	\$38,649	\$15,551	40.2%
40-GC52	4	\$59,367	\$82,176	(\$22,809)	(27.8%)
40-GC54	3	\$67,211	\$128,124	(\$60,913)	(47.5%)
40-GC54	7	\$694,608	\$311,822	\$382,786	122.8%
40-GC53	7	\$694,608	\$311,822	\$382,786	122.8%
40-GR1	10	\$6,115	\$4,743	\$1,372	28.9%
40-GR3	10	\$6,115	\$4,743	\$1,372	28.9%
Grand Total	224	\$2,716,772	\$2,523,838	\$192,935	7.6%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Actual_Consumption	Sum of DiffConsump	Sum of PctDiffConsump
40-GC41	85	321,054	326,079	(5,026)	(1.5%)
40-GC42	23	237,332	241,395	(4,063)	(1.7%)
40-GC51	60	62,776	63,517	(742)	(1.2%)
40-GC52	2	20,946	21,167	(221)	(1.0%)
40-GC42	38	2,023,845	2,047,500	(23,656)	(1.2%)
40-GC41	13	105,910	107,741	(1,831)	(1.7%)
40-GC43	11	1,211,954	1,227,632	(15,677)	(1.3%)
40-GC51	1	41	41	0	0.0%
40-GC52	10	332,456	335,478	(3,023)	(0.9%)
40-GC53	3	373,483	376,608	(3,125)	(0.8%)
40-GC43	18	2,548,040	2,568,251	(20,212)	(0.8%)
40-GC42	12	685,200	695,424	(10,224)	(1.5%)
40-GC53	6	1,862,840	1,872,828	(9,988)	(0.5%)
40-GC51	29	364,970	368,180	(3,209)	(0.9%)
40-GC41	18	11,783	11,875	(92)	(0.8%)
40-GC42	2	20,436	20,696	(260)	(1.3%)
40-GC43	1	248,787	251,484	(2,697)	(1.1%)
40-GC52	8	83,964	84,124	(160)	(0.2%)
40-GC52	27	1,674,926	1,683,162	(8,236)	(0.5%)
40-GC42	19	458,872	462,027	(3,155)	(0.7%)
40-GC43	1	102,015	102,852	(838)	(0.8%)
40-GC51	1	9,672	9,702	(30)	(0.3%)
40-GC53	4	691,595	694,846	(3,251)	(0.5%)
40-GC54	2	412,772	413,735	(963)	(0.2%)
40-GC53	10	1,455,867	1,461,500	(5,633)	(0.4%)
40-GC42	2	51,013	51,406	(393)	(0.8%)
40-GC43	1	212,772	214,982	(2,210)	(1.0%)
40-GC52	4	363,775	365,676	(1,901)	(0.5%)
40-GC54	3	828,307	829,436	(1,129)	(0.1%)
40-GC54	7	4,858,401	4,888,402	(30,001)	(0.6%)
40-GC53	7	4,858,401	4,888,402	(30,001)	(0.6%)
40-GR1	10	7,792	7,944	(152)	(1.9%)
40-GR3	10	7,792	7,944	(152)	(1.9%)
Grand Total	224	13,254,894	13,351,019	(96,125)	(0.7%)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2020
Customers Whose Rates Were Actually Changed

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Sum of Difference	Sum of PctDiff
40-GC41	1	\$6,540	\$4,734	\$1,806	38.2%
40-GC42	1	\$6,540	\$4,734	\$1,806	38.2%
40-GC42	3	\$41,216	\$44,997	(\$3,781)	(8.4%)
40-GC41	2	\$4,117	\$7,369	(\$3,252)	(44.1%)
40-GC43	1	\$37,099	\$37,628	(\$529)	(1.4%)
40-GC51	2	\$7,497	\$3,174	\$4,324	136.2%
40-GC41	1	\$1,075	\$897	\$177	19.8%
40-GC42	1	\$6,423	\$2,276	\$4,147	182.2%
40-GC52	2	\$26,993	\$22,195	\$4,798	21.6%
40-GC41	1	\$1,269	\$2,428	(\$1,159)	(47.7%)
40-GC53	1	\$25,723	\$19,767	\$5,957	30.1%
40-GR1	19	\$14,463	\$10,962	\$3,501	31.9%
40-GR3	19	\$14,463	\$10,962	\$3,501	31.9%
40-GR5	1	\$933	\$710	\$223	31.5%
40-GR6	1	\$933	\$710	\$223	31.5%
Grand Total	28	\$97,642	\$86,771	\$10,871	12.5%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Actual_Consumption	Sum of DiffConsump	Sum of PctDiffConsump
40-GC41	1	12,691	11,842	849	7.2%
40-GC42	1	12,691	11,842	849	7.2%
40-GC42	3	130,881	125,021	5,860	4.7%
40-GC41	2	8,252	7,633	619	8.1%
40-GC43	1	122,630	117,388	5,242	4.5%
40-GC51	2	13,298	12,548	750	6.0%
40-GC41	1	966	907	59	6.5%
40-GC42	1	12,331	11,641	690	5.9%
40-GC52	2	122,352	119,778	2,574	2.1%
40-GC41	1	1,552	1,459	93	6.4%
40-GC53	1	120,800	118,319	2,481	2.1%
40-GR1	19	19,633	18,596	1,037	5.6%
40-GR3	19	19,633	18,596	1,037	5.6%
40-GR5	1	964	912	52	5.7%
40-GR6	1	964	912	52	5.7%
Grand Total	28	299,820	288,697	11,123	3.9%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2020
Customers Whose Rates Were Not Changed

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Sum of Difference	Sum of PctDiff
40-GC41	210	\$708,976	\$580,569	\$128,408	22.1%
40-GC42	90	\$576,046	\$405,436	\$170,610	42.1%
40-GC51	117	\$115,477	\$152,206	(\$36,729)	(24.1%)
40-GC52	3	\$17,454	\$22,926	(\$5,472)	(23.9%)
40-GC42	112	\$780,703	\$1,071,940	(\$291,237)	(27.2%)
40-GC41	58	\$190,112	\$298,823	(\$108,711)	(36.4%)
40-GC43	8	\$302,196	\$298,111	\$4,085	1.4%
40-GC51	9	\$13,449	\$38,367	(\$24,917)	(64.9%)
40-GC52	35	\$226,293	\$366,479	(\$140,187)	(38.3%)
40-GC53	2	\$48,654	\$70,161	(\$21,507)	(30.7%)
40-GC43	19	\$555,300	\$751,697	(\$196,397)	(26.1%)
40-GC42	11	\$200,493	\$241,365	(\$40,872)	(16.9%)
40-GC52	1	\$14,245	\$25,312	(\$11,067)	(43.7%)
40-GC53	7	\$340,563	\$485,020	(\$144,457)	(29.8%)
40-GC51	128	\$283,340	\$176,294	\$107,046	60.7%
40-GC41	113	\$152,995	\$115,487	\$37,508	32.5%
40-GC42	2	\$13,469	\$4,821	\$8,648	179.4%
40-GC43	1	\$65,655	\$30,272	\$35,383	116.9%
40-GC52	12	\$51,221	\$25,714	\$25,506	99.2%
40-GC52	61	\$513,528	\$432,663	\$80,865	18.7%
40-GC41	1	\$3,502	\$3,917	(\$415)	(10.6%)
40-GC42	28	\$327,977	\$201,828	\$126,148	62.5%
40-GC43	1	\$41,586	\$24,402	\$17,184	70.4%
40-GC51	27	\$48,483	\$98,675	(\$50,192)	(50.9%)
40-GC53	2	\$51,646	\$40,225	\$11,421	28.4%
40-GC54	2	\$40,334	\$63,616	(\$23,282)	(36.6%)
40-GC53	11	\$304,531	\$408,197	(\$103,667)	(25.4%)
40-GC42	1	\$12,619	\$14,367	(\$1,749)	(12.2%)
40-GC43	3	\$130,870	\$95,472	\$35,399	37.1%
40-GC52	3	\$45,990	\$63,500	(\$17,510)	(27.6%)
40-GC54	4	\$115,052	\$234,858	(\$119,807)	(51.0%)
40-GC54	11	\$1,042,766	\$467,647	\$575,119	123.0%
40-GC43	1	\$49,533	\$19,140	\$30,393	158.8%
40-GC53	10	\$993,232	\$448,506	\$544,726	121.5%
40-GR1	88	\$63,350	\$48,285	\$15,065	31.2%
40-GR3	88	\$63,350	\$48,285	\$15,065	31.2%
40-GR5	5	\$4,357	\$3,347	\$1,010	30.2%
40-GR6	5	\$4,357	\$3,347	\$1,010	30.2%
40-GC45	1	\$4,350	\$6,987	(\$2,637)	(37.7%)
40-GC44	1	\$4,350	\$6,987	(\$2,637)	(37.7%)
40-GC58	1	\$57,160	\$29,738	\$27,422	92.2%
40-GC57	1	\$57,160	\$29,738	\$27,422	92.2%
40-GC55	1	\$2,470	\$1,635	\$835	51.1%
40-GC44	1	\$2,470	\$1,635	\$835	51.1%
Grand Total	648	\$4,320,831	\$3,979,000	\$341,831	8.6%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Actual_Consumption	Sum of DiffConsump	Sum of PctDiffConsump
40-GC41	210	1,352,974	1,294,705	58,269	4.5%
40-GC42	90	1,075,057	1,020,798	54,260	5.3%
40-GC51	117	211,660	208,960	2,700	1.3%
40-GC52	3	66,257	64,947	1,310	2.0%
40-GC42	112	2,623,429	2,533,151	90,279	3.6%
40-GC41	58	464,895	441,732	23,163	5.2%
40-GC43	8	972,839	927,455	45,384	4.9%
40-GC51	9	50,442	49,877	565	1.1%
40-GC52	35	907,934	891,214	16,720	1.9%
40-GC53	2	227,320	222,873	4,447	2.0%
40-GC43	19	2,752,851	2,688,903	63,948	2.4%
40-GC42	11	592,945	563,088	29,857	5.3%
40-GC52	1	86,596	86,554	42	0.0%
40-GC53	7	2,073,310	2,039,261	34,049	1.7%
40-GC51	128	618,260	598,394	19,865	3.3%
40-GC41	113	215,274	207,673	7,601	3.7%
40-GC42	2	26,189	24,735	1,454	5.9%
40-GC43	1	248,847	240,142	8,705	3.6%
40-GC52	12	127,950	125,845	2,105	1.7%
40-GC52	61	1,914,170	1,874,658	39,512	2.1%
40-GC41	1	8,706	8,452	254	3.0%
40-GC42	28	847,644	821,417	26,227	3.2%
40-GC43	1	152,234	148,227	4,007	2.7%
40-GC51	27	214,875	212,538	2,337	1.1%
40-GC53	2	254,354	252,266	2,088	0.8%
40-GC54	2	436,357	431,757	4,600	1.1%
40-GC53	11	2,367,653	2,340,514	27,140	1.2%
40-GC42	1	33,603	32,043	1,560	4.9%
40-GC43	3	484,448	471,431	13,017	2.8%
40-GC52	3	275,060	271,249	3,811	1.4%
40-GC54	4	1,574,542	1,565,790	8,752	0.6%
40-GC54	11	7,288,269	7,222,430	65,839	0.9%
40-GC43	1	157,587	141,936	15,651	11.0%
40-GC53	10	7,130,683	7,080,494	50,189	0.7%
40-GR1	88	84,493	79,871	4,622	5.8%
40-GR3	88	84,493	79,871	4,622	5.8%
40-GR5	5	4,358	4,145	213	5.1%
40-GR6	5	4,358	4,145	213	5.1%
40-GC45	1	8,208	7,919	289	3.6%
40-GC44	1	8,208	7,919	289	3.6%
40-GC58	1	267,399	265,074	2,325	0.9%
40-GC57	1	267,399	265,074	2,325	0.9%
40-GC55	1	3,559	3,382	177	5.2%
40-GC44	1	3,559	3,382	177	5.2%
Grand Total	648	19,285,624	18,913,147	372,478	2.0%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Rate Review
Review Period Ending May 2021
Customers Whose Rates Were Actually Changed

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Sum of Difference	Sum of PctDiff
40-GC42	1	\$3,852	\$5,914	(\$2,062)	(34.9%)
40-GC41	1	\$3,852	\$5,914	(\$2,062)	(34.9%)
40-GC51	1	\$948	\$848	\$99	11.7%
40-GC41	1	\$948	\$848	\$99	11.7%
40-GC52	1	\$7,280	\$4,907	\$2,374	48.4%
40-GC42	1	\$7,280	\$4,907	\$2,374	48.4%
40-GR1	17	\$15,156	\$11,330	\$3,825	33.8%
40-GR3	17	\$15,156	\$11,330	\$3,825	33.8%
40-GR5	1	\$952	\$726	\$226	31.2%
40-GR6	1	\$952	\$726	\$226	31.2%
Grand Total	21	\$28,188	\$23,726	\$4,463	18.8%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Actual_Consumption	Sum of DiffConsump	Sum of PctDiffConsump
40-GC42	1	9,608	9,164	444	4.8%
40-GC41	1	9,608	9,164	444	4.8%
40-GC51	1	560	525	35	6.7%
40-GC41	1	560	525	35	6.7%
40-GC52	1	14,049	13,365	684	5.1%
40-GC42	1	14,049	13,365	684	5.1%
40-GR1	17	21,041	19,601	1,440	7.3%
40-GR3	17	21,041	19,601	1,440	7.3%
40-GR5	1	958	891	67	7.5%
40-GR6	1	958	891	67	7.5%
Grand Total	21	46,216	43,546	2,670	6.1%

Liberty Utilities (EnergyNorth Natural Gas) Corp.
 Rate Review
 Review Period Ending May 2021
 Customers Whose Rates Were Not Changed

Revenue Comparison

Row Labels	Customers	Sum of New_Amount	Sum of Cur_Amount	Sum of Difference	Sum of PctDiff
40-GC41	296	\$1,107,931	\$901,237	\$206,693	22.9%
40-GC42	134	\$900,845	\$645,760	\$255,085	39.5%
40-GC51	156	\$172,119	\$211,387	(\$39,268)	(18.6%)
40-GC52	6	\$34,967	\$44,090	(\$9,123)	(20.7%)
40-GC42	179	\$1,149,794	\$1,570,208	(\$420,414)	(26.8%)
40-GC41	120	\$373,989	\$598,524	(\$224,535)	(37.5%)
40-GC43	12	\$490,702	\$490,724	(\$22)	(0.0%)
40-GC51	12	\$19,855	\$48,470	(\$28,615)	(59.0%)
40-GC52	34	\$235,948	\$387,801	(\$151,853)	(39.2%)
40-GC53	1	\$29,300	\$44,690	(\$15,389)	(34.4%)
40-GC43	14	\$278,573	\$360,685	(\$82,112)	(22.8%)
40-GC42	11	\$197,811	\$242,546	(\$44,734)	(18.4%)
40-GC52	1	\$5,305	\$13,184	(\$7,879)	(59.8%)
40-GC53	2	\$75,456	\$104,955	(\$29,499)	(28.1%)
40-GC51	221	\$534,345	\$379,245	\$155,100	40.9%
40-GC41	192	\$281,910	\$224,762	\$57,148	25.4%
40-GC42	11	\$92,174	\$45,653	\$46,521	101.9%
40-GC43	1	\$85,999	\$61,100	\$24,899	40.8%
40-GC52	17	\$74,262	\$47,730	\$26,532	55.6%
40-GC52	116	\$901,873	\$698,068	\$203,805	29.2%
40-GC41	22	\$60,701	\$76,375	(\$15,675)	(20.5%)
40-GC42	59	\$668,066	\$417,225	\$250,840	60.1%
40-GC51	32	\$71,553	\$119,548	(\$47,995)	(40.1%)
40-GC53	3	\$101,553	\$84,919	\$16,634	19.6%
40-GC53	11	\$260,842	\$369,150	(\$108,308)	(29.3%)
40-GC42	1	\$15,120	\$15,676	(\$556)	(3.5%)
40-GC43	2	\$84,760	\$62,115	\$22,645	36.5%
40-GC52	4	\$53,704	\$77,791	(\$24,087)	(31.0%)
40-GC54	4	\$107,257	\$213,567	(\$106,309)	(49.8%)
40-GC54	12	\$1,071,945	\$486,804	\$585,141	120.2%
40-GC41	1	\$3,126	\$9,746	(\$6,620)	(67.9%)
40-GC43	1	\$53,110	\$20,504	\$32,606	159.0%
40-GC53	10	\$1,015,709	\$456,553	\$559,156	122.5%
40-GR1	118	\$86,784	\$66,130	\$20,654	31.2%
40-GR3	118	\$86,784	\$66,130	\$20,654	31.2%
40-GR5	12	\$11,055	\$8,458	\$2,597	30.7%
40-GR6	12	\$11,055	\$8,458	\$2,597	30.7%
40-GC45	1	\$4,438	\$7,105	(\$2,667)	(37.5%)
40-GC44	1	\$4,438	\$7,105	(\$2,667)	(37.5%)
40-GC58	1	\$51,395	\$27,634	\$23,761	86.0%
40-GC57	1	\$51,395	\$27,634	\$23,761	86.0%
40-GC55	1	\$2,834	\$2,102	\$731	34.8%
40-GC44	1	\$2,834	\$2,102	\$731	34.8%
40-GC44	1	\$8,010	\$5,600	\$2,410	43.0%
40-GC45	1	\$8,010	\$5,600	\$2,410	43.0%
Grand Total	983	\$5,469,817	\$4,882,425	\$587,392	12.0%

Weather Normalized to Actual Consumption Comparison

Row Labels	Customers	Sum of WN_Consumption	Sum of Actual_Consumption	Sum of DiffConsump	Sum of PctDiffConsump
40-GC41	296	2,119,786	1,991,750	128,035	6.4%
40-GC42	134	1,697,937	1,580,300	117,638	7.4%
40-GC51	156	297,939	291,030	6,909	2.4%
40-GC52	6	123,909	120,420	3,489	2.9%
40-GC42	179	3,628,445	3,423,445	205,000	6.0%
40-GC41	120	877,460	818,925	58,535	7.1%
40-GC43	12	1,582,429	1,468,498	113,930	7.8%
40-GC51	12	56,516	54,705	1,811	3.3%
40-GC52	34	967,109	941,051	26,058	2.8%
40-GC53	1	144,931	140,265	4,666	3.3%
40-GC43	14	1,010,493	961,011	49,482	5.1%
40-GC42	11	572,672	531,516	41,155	7.7%
40-GC52	1	19,425	18,127	1,298	7.2%
40-GC53	2	418,396	411,368	7,028	1.7%
40-GC51	221	1,128,282	1,071,320	56,963	5.3%
40-GC41	192	419,983	398,592	21,391	5.4%
40-GC42	11	198,775	186,913	11,861	6.3%
40-GC43	1	326,544	306,417	20,127	6.6%
40-GC52	17	182,981	179,397	3,584	2.0%
40-GC52	116	2,603,995	2,499,613	104,382	4.2%
40-GC41	22	136,038	128,560	7,479	5.8%
40-GC42	59	1,661,976	1,579,873	82,103	5.2%
40-GC51	32	246,349	240,277	6,072	2.5%
40-GC53	3	559,631	550,902	8,729	1.6%
40-GC53	11	2,050,173	2,028,519	21,654	1.1%
40-GC42	1	41,549	38,940	2,609	6.7%
40-GC43	2	304,400	295,895	8,505	2.9%
40-GC52	4	300,961	294,742	6,220	2.1%
40-GC54	4	1,403,263	1,398,942	4,321	0.3%
40-GC54	12	7,141,715	7,031,834	109,881	1.6%
40-GC41	1	7,422	6,839	583	8.5%
40-GC43	1	201,755	193,079	8,675	4.5%
40-GC53	10	6,932,539	6,831,915	100,623	1.5%
40-GR1	118	113,610	105,976	7,635	7.2%
40-GR3	118	113,610	105,976	7,635	7.2%
40-GR5	12	10,992	10,194	798	7.8%
40-GR6	12	10,992	10,194	798	7.8%
40-GC45	1	8,229	7,844	385	4.9%
40-GC44	1	8,229	7,844	385	4.9%
40-GC58	1	234,781	232,930	1,851	0.8%
40-GC57	1	234,781	232,930	1,851	0.8%
40-GC55	1	4,331	4,130	201	4.9%
40-GC44	1	4,331	4,130	201	4.9%
40-GC44	1	11,092	10,228	864	8.4%
40-GC45	1	11,092	10,228	864	8.4%
Grand Total	983	20,065,923	19,378,792	687,131	3.5%

Manual Rate Review Methodology

Residential:

Accounts suggested to change from R-3 to R-1 with peak use over 100 therms were reviewed to determine if any winter month peaked over 100 therms. If that was the case, the account was removed from the process. Original data also did not suggest changing any R-3 account to R-1 if it was over 67% winter usage.

Commercial:

Commercial accounts were reviewed if between 5% of annual usage threshold (9,500 to 10,500 annual use or 95,000 to 105,000 annual use) or if within 3% of winter use or load factor threshold (64% to 70% of winter use or 88% to 92% load factor).

Below format of analysis was prepared for all accounts that were reviewed. Actual and weather normalized CCF data and winter use percentage was tracked for up to five years, where available.

	Date	CCF	CCF(n)	# Days	CCF/Day	Date	CCF	CCF(n)	# Days	CCF/Day	Date	CCF	CCF(n)	# Days	CCF/Day	Date	CCF	CCF(n)	# Days	CCF/Day	Date	CCF	CCF(n)	# Days	CCF/Day
12/15/2011	1/17/2012	1,342	1,499	33	41	1/17/2013	1,338	1,416	34	39	1/16/2014	1,411	1,348	31	46	1/16/2015	1,250	1,152.8	31	40	1/15/2016	1,093	1,219.6	31	35
	2/14/2012	1,236	1,443	28	44	2/14/2013	1,245	1,308	28	44	2/14/2014	1,428	1,342	29	49	2/17/2015	1,453	1,122.5	32	45	2/16/2016	1,359	1,488.7	32	42
	3/18/2012	1,234	1,678	31	40	3/15/2013	1,185	1,182	29	41	3/18/2014	1,482	1,214	32	46	3/18/2015	1,248	1,088.6	29	45	3/16/2016	980	1,198.1	29	34
	4/17/2012	956	1,091	32	30	4/16/2013	1,206	1,192	32	38	4/16/2014	1,037	954	29	36	4/17/2015	1,106	1,051.2	30	37	4/18/2016	1,087	928.47	33	31
	5/19/2012	672	948	29	23	5/17/2013	792	811	31	26	5/19/2014	809	821	33	25	5/18/2015	722	1,285.1	31	23	5/17/2016	717	717.51	29	25
	6/19/2012	527	527	30	18	6/17/2013	614	614	31	20	6/17/2014	536	536	29	18	6/17/2015	473	473	30	16	6/17/2016	509	509	31	16
	7/17/2012	470	470	32	15	7/18/2013	449	449	31	14	7/17/2014	413	413	30	14	7/17/2015	374	374	30	12	7/19/2016	433	433	32	14
	8/17/2012	484	434	31	14	8/19/2013	448	443	32	14	8/15/2014	375	375	29	13	8/17/2015	370	370	31	12	8/17/2016	355	355	29	12
	9/17/2012	476	375	31	15	9/17/2013	429	302	29	15	9/16/2014	454	336	32	14	9/16/2015	359	631.7	30	12	9/16/2016	376	300.68	30	13
	10/16/2012	607	745	29	21	10/16/2013	506	594	29	17	10/16/2014	555	657	30	19	10/15/2015	505	469.9	29	17	10/17/2016	534	538.37	31	17
	11/14/2012	741	651	29	26	11/14/2013	775	674	29	27	11/14/2014	776	699	29	27	11/13/2015	716	834.25	29	25	11/15/2016	779	810.26	29	27
	12/14/2012	1,023	1,091	30	34	12/16/2013	1,255	1,142	32	36	12/16/2014	1,136	1,214	32	36	12/15/2015	921	1,254.2	32	29	12/15/2016	1,088	1,002.5	30	35
Total Use		9,718		10,950	(n)		10,235		10,061	(n)		10,412		9,909	(n)		9,495		10,077	(n)		9,210		9,701	(n)
Winter Days (Nov. Read)		14					14					14					13					15			
Winter Days (May Read)		13					14					14					13					12			
Winter Use (Shoulders)		658.97					731.82					717.83					623.74					699.62			
Winter Use (Total)		6,450					6,959					7,212					6,602					6,207			
Percentage		68%					68%					69%					70%					67%			

It is important to note that this analysis utilized CCF as recorded in the Cogsdale system where the tariff cites therm usage. Using a standard therm factor of 1.03 a threshold of 10,000 therms is equal to approximately 9,700 CCF.

Reviewing this analysis, accounts were removed from the rate change process if:

- a) The account was a non-reg meter. Via this rate review process, a small number of non-registering or locked off meters were discovered. Under the assumption that were usage to resume it would meet the previous rate requirements, these accounts were removed from the process.
- b) Threshold was met for the first time in 2016.
 - a. Example: account 44570452 showed a winter use percentage of 66%, under the 67% threshold and suggested to change to a G-52 low winter use rate. However, in past years the account had winter use 70% or higher each year, and was removed from the process.
 - b. Account was not removed if history showed clear progression.
 - i. Example: account 44560153 winter use percentages clearly trended downward from 78% in 2012 to 64% in 2016. While 2016 is the first instance of the account being under the 67% winter threshold, the clear progression suggests that the low winter use rate would be correct going forward.
 - ii. In the above example b)a. account 44570452 had shown steady winter usage the previous three years, at 70%-71%-70%, and thus was removed from the process.
- c) Threshold was not met in 3 of 5 historical years.
 - a. Example: account 44591639 was just under the 67% threshold and was suggested to be changed to a G-52. Account was at 66% in 2016 and was previously at 66% in 2013. In 2012, 2014 and 2015 account was at 69%-71%, and was thus removed from the process.
 - b. Account was not removed from process if previous 2 years met threshold.
 - i. Example: account 44583311 winter use percentage was under 67% from 2012-2014. In 2015 and 2016 percentage was 68%. The account was not removed from the process.

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

DG 22-045
Winter 2022-2023 Cost of Gas Reconciliation

Department of Energy Data Requests - Set

Date Request Received: 12/13/23
Request No: DOES TS 1213-4

Date of Response: 1/11/24
Respondent: James Bonner

REQUEST:

Re: RDAF

Liberty will review DOE Exhibit 27 and DOE's analysis and calculations added thereto. Liberty has agreed to audit and to explain whether Liberty agrees with DOE calculations and if not, why not. There are 12 EnergyNorth Excel Spreadsheets (one for each month), 12 Liberty Keene spreadsheets (one for each month), a summary sheet for EnergyNorth, and a summary sheet for Liberty-Keene (both in Attachment 10).

RESPONSE:

Liberty has reviewed Exhibit 27 and the Excel workbooks supporting it. The bulk of the Exhibit and workbooks are supporting materials designed to provide source data for Attachment 10, which summarizes the results on pp. 2-3 which are then used to support the Actual Revenue vs Adjusted Actual Revenue analysis on p. 1. Liberty notes that Exhibit 27 does not include interest and that the consolidated EnergyNorth-Keene Updated Revenue Decoupling Adjustment shown on the upper table on p. 2 is \$6,604 more than the sum of the corresponding values in Liberty's Exhibit 19, Schedule 4, p. 3. Liberty accepts that it was DOE's intention that these values should match and acknowledges that the discrepancy is immaterial to the overall analysis.

Because Attachment 10 is the focal point and the Actual Revenue vs. Adjusted Actual Revenue analysis on p. 1 is dependent upon summary analysis ("Summary Analysis") supporting it on pp. 2-3, Liberty's comments will focus on the Summary Analysis.

Liberty disagrees with the Summary Analysis and believes it to be improper as it misrepresents two important factors: (1) that the Allowed Revenue True-ups are separate and distinct from the Decoupling Adjustment and not integral thereto, and (2) that Actual Revenues do not undergo a "true-up" process similar to that of the Allowed Revenues. As shown in Liberty's Response to DOE TS 1213-2, the Allowed Revenue True-ups are an essential and integral part of the overall Decoupling Adjustment, and the Actual Revenues are

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“trued up” in a manner consistent with the Allowed Revenues. In fact, the Allowed Revenue True-ups are based on the same source data as the Actual Revenue true-ups.

Consequently, because the Summary Analysis is not proper, the Actual Revenue vs Adjusted Actual Revenue analysis shown on Attachment 10, p. 1 is also improper.

Liberty believes that its Response to DOE TS 1213-2 is a better representation of the Decoupling Adjustment process than DOE’s Exhibit 27, Attachment 10.