

**STATE OF NEW YORK
PUBLIC SERVICE COMMISSION**

**Proceeding on Motion of the Commission :
as to the Rates, Charges, Rules and :
Regulations of Liberty Utilities (St. Lawrence :
Gas) Corp. for Gas Service :**

Case No. 21-G-0577

**EXHIBITS
OF
RICHARD A. BAUDINO**

ON BEHALF OF

MULTIPLE INTERVENORS

J. KENNEDY AND ASSOCIATES, INC.

JUNE 3, 2022

RESUME OF RICHARD A. BAUDINO

EDUCATION

New Mexico State University, M.A.

Major in Economics

Minor in Statistics

New Mexico State University, B.A.

Economics

English

Thirty-nine years of experience in utility ratemaking and the application of principles of economics to the regulation of electric, gas, and water utilities. Broad based experience in revenue requirement analysis, cost of capital, rate of return, cost and revenue allocation, and rate design.

REGULATORY TESTIMONY

Preparation and presentation of expert testimony in the areas of:

Cost of Capital for Electric, Gas and Water Companies

Electric, Gas, and Water Utility Cost Allocation and Rate Design

Revenue Requirements

Gas and Electric industry restructuring and competition

Fuel cost auditing

Ratemaking Treatment of Generating Plant Sale/Leasebacks

RESUME OF RICHARD A. BAUDINO

EXPERIENCE

1989 to

Present: Kennedy and Associates: Director of Consulting, Consultant - Responsible for consulting assignments in revenue requirements, rate design, cost of capital, economic analysis of generation alternatives, electric and gas industry restructuring/competition and water utility issues.

1982 to

1989: New Mexico Public Service Commission Staff: Utility Economist - Responsible for preparation of analysis and expert testimony in the areas of rate of return, cost allocation, rate design, finance, phase-in of electric generating plants, and sale/leaseback transactions.

CLIENTS SERVED

Regulatory Commissions

Louisiana Public Service Commission
Georgia Public Service Commission
New Mexico Public Service Commission

Other Clients and Client Groups

Ad Hoc Committee for a Competitive
Electric Supply System
Air Products and Chemicals, Inc.
Arkansas Electric Energy Consumers
Arkansas Gas Consumers
AK Steel
Armco Steel Company, L.P.
Aqua Large Users Group
Assn. of Business Advocating
Tariff Equity
Atmos Cities Steering Committee
Canadian Federation of Independent Businesses
CF&I Steel, L.P.
Cities of Midland, McAllen, and Colorado City
Cities Served by Texas-New Mexico Power Co.
Cities Served by AEP Texas
City of New York
Climax Molybdenum Company
Connecticut Industrial Energy Consumers
Crescent City Power Users Group
Cripple Creek & Victor Gold Mining Co.
Dearborn Industrial Generation, LLC
General Electric Company
Holcim (U.S.) Inc.
IBM Corporation
Industrial Energy Consumers
Kentucky Industrial Utility Consumers
Kentucky Office of the Attorney General
Lexington-Fayette Urban County Government
Large Electric Consumers Organization
Newport Steel
North Carolina Attorney General's Office

Northwest Arkansas Gas Consumers
Maryland Energy Group
Occidental Chemical
PSI Industrial Group
Large Power Intervenor (Minnesota)
Tyson Foods
West Virginia Energy Users Group
The Commercial Group
Wisconsin Industrial Energy Group
South Florida Hospital and Health Care Assn.
PP&L Industrial Customer Alliance
Philadelphia Area Industrial Energy Users Gp.
Philadelphia Large Users Group
West Penn Power Intervenor
Duquesne Industrial Intervenor
Met-Ed Industrial Users Gp.
Penelec Industrial Customer Alliance
Penn Power Users Group
Columbia Industrial Intervenor
U.S. Steel & Univ. of Pittsburgh Medical Ctr.
Multiple Intervenor
Maine Office of Public Advocate
Missouri Office of Public Counsel
University of Massachusetts - Amherst
WCF Hospital Utility Alliance
West Travis County Public Utility Agency
Steering Committee of Cities Served by Oncor
Utah Office of Consumer Services
Healthcare Council of the National Capital Area
Vermont Department of Public Service
Texas Industrial Energy Consumers

**Expert Testimony Appearances
of
Richard A. Baudino
As of June 2022**

Date	Case	Jurisdiction	Party	Utility	Subject
10/83	1803, 1817	NM	New Mexico Public Service Commission	Southwestern Electric Coop.	Rate design.
11/84	1833	NM	New Mexico Public Service Commission Palo Verde	El Paso Electric Co.	Service contract approval, rate design, performance standards for nuclear generating system
1983	1835	NM	New Mexico Public Service Commission	Public Service Co. of NM	Rate design.
1984	1848	NM	New Mexico Public Service Commission	Sangre de Cristo Water Co.	Rate design.
02/85	1906	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
09/85	1907	NM	New Mexico Public Service Commission	Jornada Water Co.	Rate of return.
11/85	1957	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
04/86	2009	NM	New Mexico Public Service Commission	El Paso Electric Co.	Phase-in plan, treatment of sale/leaseback expense.
06/86	2032	NM	New Mexico Public Service Commission	El Paso Electric Co.	Sale/leaseback approval.
09/86	2033	NM	New Mexico Public Service Commission	El Paso Electric Co.	Order to show cause, PVNGS audit.
02/87	2074	NM	New Mexico Public Service Commission	El Paso Electric Co.	Diversification.
05/87	2089	NM	New Mexico Public Service Commission	El Paso Electric Co.	Fuel factor adjustment.
08/87	2092	NM	New Mexico Public Service Commission	El Paso Electric Co.	Rate design.
10/87	2146	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Financial effects of restructuring, reorganization.
07/88	2162	NM	New Mexico Public Service Commission	El Paso Electric Co.	Revenue requirements, rate design, rate of return.

**Expert Testimony Appearances
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As of June 2022**

Date	Case	Jurisdic.	Party	Utility	Subject
01/89	2194	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Economic development.
1/89	2253	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Financing.
08/89	2259	NM	New Mexico Public Service Commission	Homestead Water Co.	Rate of return, rate design.
10/89	2262	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Rate of return.
09/89	2269	NM	New Mexico Public Service Commission	Ruidoso Natural Gas Co.	Rate of return, expense from affiliated interest.
12/89	89-208-TF	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Rider M-33.
01/90	U-17282	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
09/90	90-158	KY	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co.	Cost of equity.
09/90	90-004-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Cost of equity, transportation rate.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
04/91	91-037-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Transportation rates.
12/91	91-410-EL-AIR	OH	Air Products & Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Cost of equity.
05/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Cost of equity, rate of return.
09/92	92-032-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost of equity, rate of return, cost-of-service.
09/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost of equity, rate of return.

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Date	Case	Jurisdct.	Party	Utility	Subject
09/92	92-009-U	AR	Tyson Foods	General Waterworks	Cost allocation, rate design.
01/93	92-346	KY	Newport Steel Co.	Union Light, Heat & Power Co.	Cost allocation.
01/93	39498	IN	PSI Industrial Group	PSI Energy	Refund allocation.
01/93	U-10105	MI	Association of Businesses Advocating Tariff Equality (ABATE)	Michigan Consolidated Gas Co.	Return on equity.
04/93	92-1464-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Return on equity.
09/93	93-189-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Transportation service terms and conditions.
09/93	93-081-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost-of-service, transportation rates, rate supplements; return on equity; revenue requirements.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Historical reviews; evaluation of economic studies.
03/94	10320	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Trimble County CWIP revenue refund.
4/94	E-015/GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Evaluation of the cost of equity, capital structure, and rate of return.
5/94	R-00942993	PA	PG&W Industrial Intervenors	Pennsylvania Gas & Water Co.	Analysis of recovery of transition costs.
5/94	R-00943001	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania charge proposals.	Evaluation of cost allocation, rate design, rate plan, and carrying
7/94	R-00942986	PA	Armco, Inc., West Penn Power Industrial Intervenors	West Penn Power Co.	Return on equity and rate of return.
7/94	94-0035-E-42T	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Return on equity and rate of return.

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Date	Case	Jurisdic.	Party	Utility	Subject
8/94	8652	MD	Westvaco Corp. Co.	Potomac Edison	Return on equity and rate of return.
9/94	930357-C	AR	West Central Arkansas Gas Consumers	Arkansas Oklahoma Gas Corp.	Evaluation of transportation service.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Return on equity.
9/94	8629	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Transition costs.
11/94	94-175-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Cost-of-service, rate design, rate of return.
3/95	RP94-343-000	FERC	Arkansas Gas Consumers	NorAm Gas Transmission	Rate of return.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Return on equity.
6/95	U-10755	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Revenue requirements.
7/95	8697	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost allocation and rate design.
8/95	95-254-TF U-2811	AR	Tyson Foods, Inc.	Southwest Arkansas Electric Cooperative	Refund allocation.
10/95	ER95-1042-000	FERC	Louisiana Public Service Commission	Systems Energy Resources, Inc.	Return on Equity.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Investigation into Electric Power Competition.
5/96	96-030-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Revenue requirements, rate of return and cost of service.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Potomac Electric Power Co. and Constellation Energy Corp.	Return on Equity.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Return on equity, rate of return.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.

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Date	Case	Jurisdct.	Party	Utility	Subject
1/97	RP96-199-000	FERC	The Industrial Gas Users Conference	Mississippi River Transmission Corp.	Revenue requirements, rate of return and cost of service.
3/97	96-420-U	AR	West Central Arkansas Gas Corp.	Arkansas Oklahoma Gas Corp.	Revenue requirements, rate of return, cost of service and rate design.
7/97	U-11220	MI	Association of Business Advocating Tariff Equity	Michigan Gas Co. and Southeastern Michigan Gas Co.	Transportation Balancing Provisions.
7/97	R-00973944	PA	Pennsylvania American Water Large Users Group	Pennsylvania-American Water Co.	Rate of return, cost of service, revenue requirements.
3/98	8390-U	GA	Georgia Natural Gas Group and the Georgia Textile Manufacturers Assoc.	Atlanta Gas Light	Rate of return, restructuring issues, unbundling, rate design issues.
7/98	R-00984280	PA	PG Energy, Inc. Intervenor	PGE Industrial	Cost allocation.
8/98	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Return on equity, rate of return.
10/98	U-23327	LA	Louisiana Public Service Commission	SWEPCO, CSW and AEP	Analysis of proposed merger.
12/98	98-577	ME	Maine Office of the Public Advocate	Maine Public Service Co.	Return on equity, rate of return.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity, rate of return.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co	Return on equity.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Return on equity.
4/99	R-984554	PA	T. W. Phillips Users Group	T. W. Phillips Gas and Oil Co.	Allocation of purchased gas costs.
6/99	R-0099462	PA	Columbia Industrial Intervenor	Columbia Gas of Pennsylvania	Balancing charges.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Cost of debt.

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Date	Case	Jurisdct.	Party	Utility	Subject
10/99	R-00994782	PA	Peoples Industrial Intervenors	Peoples Natural Gas Co.	Restructuring issues.
10/99	R-00994781	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Restructuring, balancing charges, rate flexing, alternate fuel.
01/00	R-00994786	PA	UGI Industrial Intervenors	UGI Utilities, Inc.	Universal service costs, balancing, penalty charges, capacity Assignment.
01/00	8829	MD	Maryland Industrial Gr.	Baltimore Gas & Electric Co.	Revenue requirements, cost allocation, rate design.
02/00	R-00994788	PA	Penn Fuel Transportation	PFG Gas, Inc., and	Tariff charges, balancing provisions.
05/00	U-17735	LA	Louisiana Public Service Comm.	Louisiana Electric Cooperative	Rate restructuring.
07/00	2000-080	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric Co.	Cost allocation.
07/00	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket E)	LA	Louisiana Public Service Commission	Southwestern Electric Power Co.	Stranded cost analysis.
09/00	R-00005654	PA	Philadelphia Industrial And Commercial Gas Users Group.	Philadelphia Gas Works	Interim relief analysis.
10/00	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket B)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring, Business Separation Plan.
11/00	R-00005277 (Rebuttal)	PA	Penn Fuel Transportation Customers	PFG Gas, Inc. and North Penn Gas Co.	Cost allocation issues.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/01	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Stranded cost analysis.
04/01	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket B) (Addressing Contested Issues)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring issues.
04/01	R-00006042	PA	Philadelphia Industrial and Commercial Gas Users Group	Philadelphia Gas Works	Revenue requirements, cost allocation and tariff issues.

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Date	Case	Jurisdct.	Party	Utility	Subject
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/02	14311-U	GA	Georgia Public Service Commission	Atlanta Gas Light	Capital structure.
08/02	2002-00145	KY	Kentucky Industrial Utility Customers	Columbia Gas of Kentucky	Revenue requirements.
09/02	M-00021612	PA	Philadelphia Industrial And Commercial Gas Users Group	Philadelphia Gas Works	Transportation rates, terms, and conditions.
01/03	2002-00169	KY	Kentucky Industrial Utility Customers	Kentucky Power	Return on equity.
02/03	02S-594E	CO	Cripple Creek & Victor Gold Mining Company	Aquila Networks – WPC	Return on equity.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
10/03	CV020495AB	GA	The Landings Assn., Inc.	Utilities Inc. of GA	Revenue requirement & overcharge refund
03/04	2003-00433	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric	Return on equity, Cost allocation & rate design
03/04	2003-00434	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Return on equity
4/04	04S-035E	CO	Cripple Creek & Victor Gold Mining Company, Goodrich Corp., Holcim (U.S.) Inc., and The Trane Co.	Aquila Networks – WPC	Return on equity.
9/04	U-23327, Subdocket B	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Fuel cost review
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Return on Equity
06/05	050045-EI	FL	South Florida Hospital and Health Care Assoc.	Florida Power & Light Co.	Return on equity
08/05	9036	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Revenue requirement, cost allocation, rate design, Tariff issues.
01/06	2005-0034	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/06	05-1278-E-PC-PW-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Return on equity.
04/06	U-25116 Commission	LA	Louisiana Public Service	Entergy Louisiana, LLC	Transmission Issues
07/06	U-23327 Commission	LA	Louisiana Public Service	Southwestern Electric Power Company	Return on equity, Service quality
08/06	ER-2006-0314	MO	Missouri Office of the Public Counsel	Kansas City Power & Light Co.	Return on equity, Weighted cost of capital
08/06	06S-234EG	CO	CF&I Steel, L.P. & Climax Molybdenum	Public Service Company of Colorado	Return on equity, Weighted cost of capital
01/07	06-0960-E-42T Users Group	WV	West Virginia Energy Users Group	Monongahela Power & Potomac Edison	Return on Equity
01/07	43112	AK	AK Steel, Inc.	Vectren South, Inc.	Cost allocation, rate design
05/07	2006-661	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric	Return on equity, weighted cost of capital.
09/07	07-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power	Return on equity, weighted cost of capital
10/07	05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Return on equity
11/07	29797	LA	Louisiana Public Service Commission	Cleco Power :LLC & Southwestern Electric Power	Lignite Pricing, support of settlement
01/08	07-551-EL-AIR	OH	Ohio Energy Group	Ohio Edison, Cleveland Electric, Toledo Edison	Return on equity
03/08	07-0585, 07-0585, 07-0587, 07-0588, 07-0589, 07-0590, (consol.)	IL	The Commercial Group	Ameren	Cost allocation, rate design
04/08	07-0566	IL	The Commercial Group	Commonwealth Edison	Cost allocation, rate design
06/08	R-2008-2011621	PA	Columbia Industrial Intervenor	Columbia Gas of PA	Cost and revenue allocation, Tariff issues
07/08	R-2008-2028394	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Cost and revenue allocation, Tariff issues

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Date	Case	Jurisdct.	Party	Utility	Subject
07/08	R-2008-2039634	PA	PPL Gas Large Users Group	PPL Gas	Retainage, LUGF Pct.
08/08	6680-UR-116	WI	Wisconsin Industrial Energy Group	Wisconsin P&L	Cost of Equity
08/08	6690-UR-119	WI	Wisconsin Industrial Energy Group	Wisconsin PS	Cost of Equity
09/08	ER-2008-0318	MO	The Commercial Group	AmerenUE	Cost and revenue allocation
10/08	R-2008-2029325	PA	U.S. Steel & Univ. of Pittsburgh Med. Ctr.	Equitable Gas Co.	Cost and revenue allocation
10/08	08-G-0609	NY	Multiple Intervenors	Niagara Mohawk Power	Cost and Revenue allocation
12/08	27800-U	GA	Georgia Public Service Commission	Georgia Power Company	CWIP/AFUDC issues, Review financial projections
03/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Capital Structure
04/09	E002/GR-08-1065	MN	The Commercial Group	Northern States Power	Cost and revenue allocation and rate design
05/09	08-0532	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation
07/09	080677-EI	FL	South Florida Hospital and Health Care Association	Florida Power & Light	Cost of equity, capital structure, Cost of short-term debt
07/09	U-30975	LA	Louisiana Public Service Commission	Cleco LLC, Southwestern Public Service Co.	Lignite mine purchase
10/09	4220-UR-116	WI	Wisconsin Industrial Energy Group	Northern States Power	Class cost of service, rate design
10/09	M-2009-2123945	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Smart Meter Plan cost allocation
10/09	M-2009-2123944	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Smart Meter Plan cost allocation
10/09	M-2009-2123951	PA	West Penn Power Industrial Intervenors	West Penn Power	Smart Meter Plan cost allocation
11/09	M-2009-2123948	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Smart Meter Plan cost allocation
11/09	M-2009-2123950	PA	Met-Ed Industrial Users Group Penelec Industrial Customer Alliance, Penn Power Users Group	Metropolitan Edison, Pennsylvania Electric Co., Pennsylvania Power Co.	Smart Meter Plan cost allocation

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Date	Case	Jurisdic.	Party	Utility	Subject
03/10	09-1352-E-42T	WV	West Virginia Energy Users Group	Monongahela Power	Return on equity, rate of return Potomac Edison
03/10	E015/GR-09-1151	MN	Large Power Intervenors	Minnesota Power	Return on equity, rate of return
04/10	2009-00459	KY	Kentucky Industrial Utility Consumers	Kentucky Power	Return on equity
04/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
05/10	10-0261-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co./ Wheeling Power Co.	EE/DR Cost Recovery, Allocation, & Rate Design
05/10	R-2009-2149262	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Class cost of service & cost allocation
06/10	2010-00036	KY	Lexington-Fayette Urban County Government	Kentucky American Water Company	Return on equity, rate of return, revenue requirements
06/10	R-2010-2161694	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Rate design, cost allocation
07/10	R-2010-2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Return on equity
07/10	R-2010-2161592	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Cost and revenue allocation
07/10	9230	MD	Maryland Energy Group	Baltimore Gas and Electric	Electric and gas cost and revenue allocation; return on equity
09/10	10-70	MA	University of Massachusetts-Amherst	Western Massachusetts Electric Co.	Cost allocation and rate design
10/10	R-2010-2179522	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Cost and revenue allocation, rate design
11/10	P-2010-2158084	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Transmission rate design
11/10	10-0699-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Co. & Wheeling Power Co.	Return on equity, rate of Return
11/10	10-0467	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation and rate design
04/11	R-2010-2214415	PA	Central Pen Gas Large Users Group	UGI Central Penn Gas, Inc.	Tariff issues, revenue allocation
07/11	R-2011-2239263	PA	Philadelphia Area Energy Users Group	PECO Energy	Retainage rate

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Date	Case	Jurisdct.	Party	Utility	Subject
08/11	R-2011-2232243	PA	AK Steel	Pennsylvania-American Water Company	Rate Design
08/11	11AL-151G	CO	Climax Molybdenum	PS of Colorado	Cost allocation
09/11	11-G-0280	NY	Multiple Intervenors	Coming Natural Gas Co.	Cost and revenue allocation
10/11	4220-UR-117	WI	Wisconsin Industrial Energy Group	Northern States Power	Cost and revenue allocation, rate design
02/12	11AL-947E	CO	Climax Molybdenum, CF&I Steel	Public Service Company of Colorado	Return on equity, weighted cost of capital
07/12	120015-EI	FL	South Florida Hospitals and Health Care Association	Florida Power and Light Co.	Return on equity, weighted cost of capital
07/12	12-0613-E-PC	WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal for Century Aluminum
07/12	R-2012-2290597	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities Corp.	Cost allocation
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Class cost of service, cost and revenue allocation, rate design
09/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
10/12	9299	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design Cost of equity, weighted cost of capital
10/12	4220-UR-118	WI	Wisconsin Industrial Energy Group	Northern States Power Company	Class cost of service, cost and revenue allocation, rate design
10/12	473-13-0199	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Return on equity, capital structure
01/13	R-2012-2321748 et al.	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation
02/13	12AL-1052E	CO	Cripple Creek & Victor Gold Mining, Holcim (US) Inc.	Black Hills/Colorado Electric Utility Company	Cost and revenue allocations
06/13	8009	VT	IBM Corporation	Vermont Gas Systems	Cost and revenue allocation, rate design
07/13	130040-EI	FL	WCF Hospital Utility Alliance	Tampa Electric Co.	Return on equity, rate of return
08/13	9326	MD	Maryland Energy Group	Baltimore Gas and Electric	Cost and revenue allocation, rate design, special rider

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Date	Case	Jurisdicit.	Party	Utility	Subject
08/13	P-2012-2325034	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities, Corp.	Distribution System Improvement Charge
09/13	4220-UR-119	WI	Wisconsin Industrial Energy Group	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
11/13	13-1325-E-PC	WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal, Felman Production
06/14	R-2014-2406274	PA	Columbia Industrial Intervenor	Columbia Gas of Pennsylvania	Cost and revenue allocation, rate design
08/14	05-UR-107	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Cost and revenue allocation, rate design
10/14	ER13-1508 et al.	FERC	Louisiana Public Service Comm.	Entergy Services, Inc.	Return on equity
11/14	14AL-0660E	CO	Climax Molybdenum Co. and CFI Steel, LP	Public Service Co. of Colorado	Return on equity, weighted cost of capital
11/14	R-2014-2428742	PA	AK Steel	West Penn Power Company	Cost and revenue allocation
12/14	42866	TX	West Travis Co. Public Utility Agency	Travis County Municipal Utility District No. 12	Response to complain of monopoly power
3/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric, Kentucky Utilities	Return on equity, cost of debt, weighted cost of capital
3/15	2014-00396	KY	Kentucky Industrial Utility Customers	Kentucky Power Co.	Return on equity, weighted cost of capital
6/15	15-0003-G-42T	WV	West Virginia Energy Users Gp.	Mountaineer Gas Co.	Cost and revenue allocation, Infrastructure Replacement Program
9/15	15-0676-W-42T	WV	West Virginia Energy Users Gp.	West Virginia-American Water Company	Appropriate test year, Historical vs. Future
9/15	15-1256-G-390P	WV	West Virginia Energy Users Gp.	Mountaineer Gas Co.	Rate design for Infrastructure Replacement and Expansion Program
10/15	4220-UR-121	WI	Wisconsin Industrial Energy Gp.	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
12/15	15-1600-G-390P	WV	West Virginia Energy Users Gp.	Dominion Hope	Rate design and allocation for Pipeline Replacement & Expansion Prog.
12/15	45188	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Co.	Ring-fence protections for cost of capital

**Expert Testimony Appearances
of
Richard A. Baudino
As of June 2022**

Date	Case	Jurisdic.	Party	Utility	Subject
2/16	9406	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design, proposed Rider 5
3/16	39971	GA	GA Public Service Comm. Staff	Southern Company / AGL Resources	Credit quality and service quality issues
04/16	2015-00343	KY	Kentucky Office of the Attorney General	Atmos Energy	Cost of equity, cost of short-term debt, capital structure
05/16	16-G-0058 16-G-0059	NY	City of New York	Brooklyn Union Gas Co., KeySpan Gas East Corp.	Cost and revenue allocation, rate design, service quality issues
06/16	16-0073-E-C	WV	Constellium Rolled Products Ravenswood, LLC	Appalachian Power Co.	Complaint; security deposit
07/16	9418	MD	Healthcare Council of the National Capital Area	Potomac Electric Power Co.	Cost of equity, cost of service, Cost and revenue allocation
07/16	160021-EI	FL	South Florida Hospital and Health Care Association	Florida Power and Light Co.	Return on equity, cost of debt, capital structure
07/16	16-057-01	UT	Utah Office of Consumer Svcs.	Dominion Resources, Questar Gas Co.	Credit quality and service quality issues
08/16	8710	VT	Vermont Dept. of Public Service	Vermont Gas Systems	Return on equity, cost of debt, cost of capital
08/16	R-2016-2537359	PA	AK Steel Corp.	West Penn Power Co.	Cost and revenue allocation
09/16	2016-00162	KY	Kentucky Office of the Attorney General	Columbia Gas of Ky.	Return on equity, cost of short-term debt
09/16	16-0550-W-P	WV	West Va. Energy Users Gp.	West Va. American Water Co.	Infrastructure Replacement Program Surcharge
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Co.	Ring fencing and other conditions for acquisition, service quality and reliability
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP and Sharyland Dist. and Transmission Services, LLC	Return on equity
02/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric, Kentucky Utilities	Return on equity, cost of debt, weighted cost of capital
03/17	10580	TX	Atmos Cities Steering Committee	Atmos Pipeline Texas	Return on equity, capital structure, weighted cost of capital
03/17	R-3867-2013	Quebec, Canada	Canadian Federation of Independent Businesses	Gaz Metro	Marginal Cost of Service Study

**Expert Testimony Appearances
of
Richard A. Baudino
As of June 2022**

Date	Case	Jurisdic.	Party	Utility	Subject
05/17	R-2017-2586783	PA	Philadelphia Industrial and Commercial Gas Users Gp.	Philadelphia Gas Works	Cost and revenue allocation, rate design, Interruptible tariffs
08/17	R-2017-2595853	PA	AK Steel	Pennsylvania American Water Co.	Cost and revenue allocation, rate design
8/17	17-3112-INV	VT	Vt. Dept. of Pubic Service	Green Mountain Power	Return on equity, cost of debt, weighted cost of capital
9/17	4220-UR-123	WI	Wisconsin Industrial Energy Group	Northern States Power	Cost and revenue allocation, rate design
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity, cost of short-term debt
12/17	2017-00321	KY	Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity
1/18	2017-00349	KY	Office of the Attorney General	Atmos Energy	Return on equity, cost of debt, weighted cost of capital
5/18	Fiscal Years 2019-2021 Rates	PA	Philadelphia Large Users Group	Philadelphia Water Department	Cost and revenue allocation
8/18	18-0974-TF	VT	Vt. Dept. of Public Service	Green Mountain Power	Return on equity, cost of debt, weighted cost of capital
8/18	48401	TX	Cities Served by Texas-New Mexico Power Company	Texas-New Mexico Power Co.	Return on equity, capital structure
8/18	18-05-16	CT	Connecticut Industrial Energy Consumers	Connecticut Natural Gas Co.	Cost and revenue allocation
9/18	9484	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design
9/18	2017-370-E	SC	South Carolina Office of Regulatory Staff	South Carolina Electric & Gas, Dominion Resources, SCANA	Return on equity, service quality standards, credit quality conditions
10/18	18-1115-G-390P	WV	West Va. Energy Users Group	Mountaineer Gas Company	Customer protections for Infrastructure Replacement and Expansion Program
12/18	R-2018-3003558, R-2018-3003561	PA	Aqua Large Users Group	Aqua Pennsylvania, Inc.	Cost and revenue allocation
02/19	UD-18-07	CCNO	Crescent City Power Users' Gp.	Entergy New Orleans, LLC	Return on equity, Reliability Incentive Mechanism, other proposed riders
03/19	2018-00358	KY	Office of the Attorney General	Kentucky American Water Co.	Return on equity, Qualified Infrastructure Program rider
05/19	19-E-0065 19-G-0066	NY	City of New York	Consolidated Edison Co.	Cost and revenue allocation, rate design, tariff issues, fast-charging station incentives

**Expert Testimony Appearances
of
Richard A. Baudino
As of June 2022**

Date	Case	Jurisdct.	Party	Utility	Subject
05/2019	19-0513-TF	VT	Vt. Dept. of Public Service	Vermont Gas Systems	Return on equity, capital structure
06/2019	5-TG-100	WI	Wisconsin Industrial Energy Group	WEPCO, Wisconsin Gas, Wisconsin PS	Transportation and balancing issues
07/2019	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Return on equity, capital structure
08/2019	19-G-0309 19-G-0310	NY	City of New York	Brooklyn Union Gas Co., KeySpan Gas East Corp.	Cost and revenue allocation, rate design, tariff issues and modifications
08/2019	19-0316-G-42T	WV	West Virginia Energy Users Gp.	Mountaineer Gas Company	Cost and revenue allocation
8/2019	5-UR-109	WI	Wisconsin Industrial Energy Gp.	Wisconsin Electric Power Co., Wisconsin Gas, LLC	Cost Allocation, Class cost of service study
8/2019	6690-UR-126	WI	Wisconsin Industrial Energy Gp.	Wisconsin Public Service Corp.	Cost Allocation, Class cost of service study
9/2019	9610	MD	Maryland Energy Group	Baltimore Gas and Electric Co.	Cost and revenue allocation, rate design
12/2019	2019-00271	KY	Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity
2/2020	49831	TX	Texas Industrial Energy Consumers	Southwestern Public Service Co.	Return on equity, capital structure, rate of return
2/2020	E-7. Sub 1214	NC	NC Attorney General's Office	Duke Energy Carolinas	Return on equity, capital structure, rate of return, economic conditions
2/2020	E-2. Sub 1219	NC	NC Attorney General's Office	Duke Energy Progress	Return on equity, capital structure, rate of return, economic conditions
5/2020	R-2019-3015162	PA	Industrial Energy Consumers of Pennsylvania	UGI Utilities, Inc.	Return on equity, cost of debt, revenue allocation, rate design
6/2020	20-G-0101	NY	Multiple Intervenors	Corning Natural Gas Corp.	Cost and revenue allocation
9/2020	R-2020-2019369	PA	AK Steel	Pennsylvania-American Water Company	Cost and revenue allocation, rate design
9/2020	20-035-04	UT	The Kroger Co.	Rocky Mountain Power	Cost and revenue allocation, rate design
10/2020	2020-00174	KY	Ky. Office of the Attorney General, Ky. Industrial Utility Customers	Kentucky Power Co.	Return on equity
3/2021	2020-00349	KY	Ky. Office of the Attorney General, Ky. Industrial Utility Customers	Kentucky Utilities Co.	Return on equity
3/2021	2020-00350	KY	Ky. Office of the Attorney General, Ky. Industrial Utility Customers	Louisville Gas and Electric Co.	Return on equity

**Expert Testimony Appearances
of
Richard A. Baudino
As of June 2022**

Date	Case	Jurisd.	Party	Utility	Subject
3/2021	20-0746-G-42T	WV	West Va. Energy Users Group	Dominion Energy West Va.	Cost and revenue allocation, cost of equity
4/2021	17-12-03RE11	CT	Connecticut Industrial Energy Consumers	PURA Investigation Into Distribution System Planning	Economic development rates
6/2021	U-20940	MI	Dearborn Industrial Generation, LLC	DTE Gas Company	Cost and revenue allocation, rate design
7/2021	21-0043-G-PC	WV	West Va. Energy Users Group	Mountaineer Gas Co., UGI Corporation	Hold harmless conditions for utility acquisition
07/2021	U-35441	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Return on equity, cost of capital, service quality
08/2021	51802	TX	Texas Industrial Energy Consumers	Southwestern Public Service Company	Return on equity
09/21	2021-00190	KY	Kentucky Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity, cost of debt
09/21	2021-00183	KY	Kentucky Office of the Attorney General	Columbia Gas of Kentucky, Inc.	Return on equity, cost of debt, capital structure
09/21	21-0369-W-42T	WV	West Va. Energy Users Group	West Virginia-American Water Company	Revenue stabilization mechanism
09/21	2021-00185	KY	Kentucky Office of the Attorney General	Delta Natural Gas Company, Inc.	Return on equity, cost of debt, capital structure
09/21	2021-00214	KY	Kentucky Office of the Attorney General	Atmos Energy Corporation	Return on equity, common equity ratio
11/21	R-2021-3027385, R-2021-3027386	PA	Aqua Large Users Group	Aqua Pennsylvania, Inc.	Cost and revenue allocation, Rate design
11/21	21-G-0394	NY	Multiple Intervenors	Corning Natural Gas Corp.	Cost and revenue allocation
06/22	21-G-0577	NY	Multiple Intervenors	Liberty Utilities (St. Lawrence Gas) Corp.	Cost of revenue allocation, rate design

**Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations
of Liberty Utilities (St. Lawrence Gas) Corp. for Gas Service**

**LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S OBJECTIONS & RESPONSES
TO STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST**

Request No.: MI-27
Requested By: MI
Information Requested of: Allocated Cost of Service and Rate Design Panel
Date of Request: April 8, 2022
Response Due Date: April 18, 2022
Subject: Allocated Cost of Service and Rate Design

LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S GENERAL DEFINITIONS

1. "CEII" shall mean "critical infrastructure" and "critical energy infrastructure" information as defined in Public Officers Law § 86 (5) and 18 CFR § 388.133 (c) (2), respectively.
2. "DPS" shall mean the New York State Department of Public Service.
3. "General Objections" shall mean the general objections Liberty SLG provided in response to DPS-230.
4. "Liberty SLG" or the "Company" shall mean Liberty Utilities (St. Lawrence Gas) Corp.
5. "PSC" shall mean the New York Public Service Commission.
6. "MI" shall mean the Multiple Intervenors.
7. "PSL" shall mean the New York State Public Service Law.
8. "Protective Order" shall mean Administrative Law Judge Michael C. Clarke's December 2, 2021 Ruling Adopting Protective Order.
9. "Staff" shall mean DPS Staff.

MI-27

The following questions refer to Exhibit __ (DEA-6), Rate Design Tables from ACOSS Model, page 8 of 9, which show SC3-T revenues under proposed rates.

- a. Refer to the line with the title "Demand Charge per MCF/D of Contract Vol" under existing rates. In the ACOSS supporting this page, the monthly revenue numbers are values. Provide a spreadsheet with cell formulas intact showing how the monthly revenues were actually calculated using billing determinants and existing rates.
- b. Total base revenues are shown as \$2,752,060. Margin revenues for SC3-T are shown in the ACOSS to be \$802,410. Explain (i) the relationship between margin revenues and total base revenues, and (ii) the differences between these two numbers.
- c. Does the total base revenue number of \$2,752,060 include margin and gas revenues? If so: (i) explain how they are reflected in this number; (ii) provide a revenue proof showing the calculation of base rate non-gas revenues and gas revenues with billing determinants and non-gas and GAC rates applied to those billing determinants; and (iii) provide all spreadsheet analyses with cell formulas intact.
- d. Refer to the line titled "Minimum Monthly Charge Revenues - Existing" with the first number being 15,657.
 - i. Describe and explain what these monthly numbers represent and how they were calculated.
 - ii. Are these numbers the actual contract billing demands for SC3-T transportation customers?
 - iii. The total demand charge revenues shown is \$2,582,115. Reconcile this amount with the total margin revenues of \$802,410. Explain how total demand charge revenues can exceed total margin revenues.
- e. Provide all of the information requested in 27(a) through and including 27(d) for each of the ACOSS filed by the Company in this proceeding, including those associated with its Direct, Updated, and Supplemental Testimonies. Revise the margin revenue, base revenue, gas cost revenue, demand charge revenues as necessary for each separate ACOSS. Provide all supporting work papers and spreadsheets with cell formulas intact.

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Liberty SLG's Response to MI-27. Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

- a. Exhibit__(DEA-6), page 8 of 9, shows the values for "Demand Charge per MCF/D of Contract Vol" under existing rates are based on a calculation of the MCF/D for SC3 customers based on total demand charge revenue for Rate Year 1 provided in an interim version of a supporting spreadsheet that was available during the development of the ACOSS model prior to the Direct Evidence filing.

The interim version spreadsheet is "MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx" provided by the Company, which was subsequently updated with slightly lower Demand Charge monthly revenue values not shown in Exhibit DEA-6 page 8-9 but included in the Supplemental Filing and in "MI-23_Liberty SLG_Attachment-(a-e)_2022-1-27 COS Legacy v4.3_CONFIDENTIAL.xlsx."

"MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx" is confidential in its entirety and will be contemporaneously provided to ALJ Clarke, DPS Staff, and parties who have executed the Protective Order, together with a request for non-disclosure.

The monthly Demand Charge revenue values sourced from "MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx" was used in the ACOSS model to derive the monthly MCF/D of contract volume in the aggregate. Because the proposed rate design for SC-3 Transportation customers forms the basis for rates to be paid by SC-4 customers, the monthly Demand Charge revenue includes margin revenue for both classes and totals. The ACOSS model then backs into the aggregate MCF/D value for each month by dividing the demand charge revenue by the product of the existing demand charge rate of \$0.4328/MCF (\$0.004328 per therm) and number of days in each month.

The arithmetic calculations used in the cell formulas in the spreadsheet version of Exhibit DEA-6 page 8 and subsequent update for the Supplemental filing are the same and total \$2,582,115. These calculations are shown in Table MI-27.a. below and in the attached spreadsheet "MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx" in cells R437:AE452 but based on a total of \$2,295,881.

Table MI-27.a. Total Margin SC3, SC4 & MCF/D calculation													
	Total	November-22	December-22	January-23	February-23	March-23	April-23	May-23	June-23	July-23	August-23	September-23	October-23
SC#3 Transp Margin	\$ 851,288	\$ 70,423	\$ 72,659	\$ 74,850	\$ 73,317	\$ 73,485	\$ 70,936	\$ 69,806	\$ 68,726	\$ 68,429	\$ 68,753	\$ 69,366	\$ 70,337
IT Sales	\$ 207,698.55	\$ 27,845.84	\$ 25,167.51	\$ 27,752.18	\$ 24,300.16	\$ 27,707.88	\$ 18,517.00	\$ 29,688.12	\$ 27,201.74	\$ 21,754.95	\$ 27,188.00	\$ 28,158.38	\$ 37,297.98
SC#4 IT Transp	\$ 1,055,826.49	\$ 92,135.96	\$ 112,089.98	\$ 128,623.67	\$ 128,570.71	\$ 130,259.08	\$ 99,697.61	\$ 76,156.12	\$ 68,088.78	\$ 44,667.07	\$ 38,506.53	\$ 58,599.22	\$ 81,431.81
SC#4-A Transp	\$ 91,098.00	\$ 8,765.00	\$ 8,765.00	\$ 7,333.00	\$ 7,333.00	\$ 7,334.00	\$ 7,333.00	\$ 7,333.00	\$ 7,333.00	\$ 7,333.00	\$ 7,334.00	\$ 7,334.00	\$ 7,568.00
Total-Charge	\$2,295,881	\$194,169	\$218,676	\$239,559	\$233,620	\$233,781	\$195,484	\$182,984	\$161,350	\$142,384	\$142,782	\$158,458	\$191,654
DemChg/MCF/D	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328	\$0.4328
Days/Mth	365	30	31	31	28	31	30	31	30	31	31	30	31
MCF/D	14,563	14,955	16,299	17,855	19,278	17,424	15,133	13,688	12,427	10,612	10,642	12,204	14,283
DemChg/MCF/D-Processed	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653	\$0.4653
Days/Mth	365	30	31	31	28	31	30	31	30	31	31	30	31
Total Demand Charge - Processed	\$2,473,224	\$208,750	\$235,097	\$257,548	\$251,163	\$251,336	\$211,238	\$196,724	\$173,466	\$153,076	\$153,504	\$170,357	\$206,025

The Minimum Monthly Charge Revenues based on Proposed Rates uses the same aggregate contract volume MCF/D values calculated above and applies them to the higher proposed rates for the minimum monthly charge of \$710 per month and \$0.4653 per MCFD of Contract Volume.

- b. Total base rate revenues shown as \$2,752,060 for existing rates equals the sum of the Monthly Charge of \$34,080, Demand Charge revenue of \$2,582,115 and Distribution Delivery Charge revenue of \$135,865. Margin revenues include all three of these categories of revenue and as such Margin is equivalent to total base rate revenues.
- c. See the responses to MI-27 (c) (i) –(ii) below:
 - i. See response to b. above.
 - ii. See response to MI-26 and attachment “MI-23_Liberty SLG Attachment-(a-e)_2022-1-27 COS Legacy v4.3_CONFIDENTIAL.xlsx” for the requested proof showing the calculation of base rate non-gas revenues. The ACOSS model deducts the cost of gas, and for this reason the Proposed Rate Design Plan excludes the GAC rate.
 - iii. See “MI-23_Liberty SLG Attachment-(a-e)_2022-1-27 COS Legacy v4.3_CONFIDENTIAL.xlsx.”
- d. Refer to the line titled "Minimum Monthly Charge Revenues - Existing" with the first number being 15,657.
 - i. See response to a. above and “MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx” in cells R437:AE452.
 - ii. See response to a. above and “MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx” in cells R437:AE452.
 - iii. The total of \$802,410 was provided by the Company as an estimate for the Rate Year 1 based on current rates. The purpose of the ACOSS model in this proceeding is to determine proposed new rates based on the Company’s revenue requirement and updated allocation factors. As a result, it is not necessary that the total of \$802,410 would remain the same. Also, the ACOSS model proposes rates for the rate class SC#3 and SC#4 whose rates are based on those for SC3 Transportation customers. The model does not take into account specific SC3 and SC4 Transportation contract terms that may have been arrived at through negotiation and whose terms may be time limited. As a result, it is possible for the ACOSS model to show Rate Year total demand charge revenues higher than that using current rates. Further, it is important for the ACOSS model to propose a rate design plan that prevents SC3 customers from being subsidized by SC-1 and SC-2 customers.
- e. For the requested information supporting the responses 27(a) through 27(d) above, please see “MI-23_Liberty SLG Attachment-(a-e)_2022-1-27 COS Legacy v4.3_CONFIDENTIAL.xlsx” and “MI-27_Revenue and Gas Costs RY 1 2022-2023 (Normalized) NEW_CONFIDENTIAL.xlsx.” These supporting spreadsheets are consistent with the information provided with the Supplemental Filing on 1/31/2022, which

PUBLIC SERVICE COMMISSION

was a significant update compared to the Initial Filing. For this reason, we did not provide the requested revisions for each separate ACOSS.

Name and Title of Person(s) Responsible for Response: Daymark Energy Advisors

Date: April 18, 2022

**Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations
of Liberty Utilities (St. Lawrence Gas) Corp. for Gas Service**

**LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S OBJECTIONS & RESPONSES
TO STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST**

Request No.: DPS-389

Requested By: Jennifer Park

Information Requested of: Kimberly Baxter and Elizabeth Koelbl

Date of Request: January 21, 2022

Response Due Date: January 31, 2022 (In accordance with 16 NYCRR 5.3 (d), the
due date was extended to February 1, 2022)

Supplemental Response: April 6, 2022

Subject: Revenue Breakdown

LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S GENERAL DEFINITIONS

1. "CEII" shall mean "critical infrastructure" and "critical energy infrastructure" information as defined in Public Officers Law § 86 (5) and 18 CFR § 388.133 (c) (2), respectively.
2. "DPS" shall mean the New York State Department of Public Service.
3. "General Objections" shall mean the general objections Liberty SLG provided in response to DPS-230.
4. "Liberty SLG" or the "Company" shall mean Liberty Utilities (St. Lawrence Gas) Corp.
5. "PSC" shall mean the New York Public Service Commission.
6. "PSL" shall mean the New York State Public Service Law.
7. "Protective Order" shall mean Administrative Law Judge Michael C. Clarke's December 2, 2021 Ruling Adopting Protective Order.
8. "Staff" shall mean DPS Staff.

DPS-389

Provide a breakdown of the Total Operating Revenues of \$36.4 million for the Rate Year ending October 31, 2023, shown in Exhibit 2, Schedule 1, of the Direct Testimony of Kimberly Baxter into the following categories:

- a. Delivery, by service classification
- b. Total Gas Costs
- c. Return on Storage
- d. Account 487 – Forfeited Discounts
- e. Account 388 – Misc. Service Revenues
- f. Account 495 – Other Gas Revenues
- g. Account 493 – Rents
- h. Safety and Reliability Surcharge (SRS),
- i. Merchant Function Charge (MFC),
- j. Delivery Rate Adjustment (DRA),
- k. Revenue Decoupling Mechanism (RDM),
- l. Interruptible Incentive Credit (IIC), and
- m. Revenue Tax

Liberty SLG's Response to DPS-389. Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

Please see “DPS-389_Liberty SLG Response_Attachment.xlsx.”

Name and Title of Person(s) Responsible for Response: Elizabeth Koelbl, Rates Analyst

Date: February 1, 2022

Liberty SLG's Supplemental Response to DPS-389. Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

Please see “DPS-389_Liberty SLG Response_Attachment Update.xlsx.”

Name and Title of Person(s) Responsible for Response: Elizabeth Koelbl, Rates Analyst

Date: April 6, 2022

**Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations
of Liberty Utilities (St. Lawrence Gas) Corp. for Gas Service**

**LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S OBJECTIONS & RESPONSES
TO STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST**

Request No.: MI-42
Requested By: MI
Information Requested of: Allocated Cost of Service and Rate Design Panel
Date of Request: May 4, 2022
Response Due Date: May 16, 2022 (May 14, 2022 is a Saturday)
Subject: Allocated Cost of Service and Rate Design

LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S GENERAL DEFINITIONS

1. "CEIP" shall mean "critical infrastructure" and "critical energy infrastructure" information as defined in Public Officers Law § 86 (5) and 18 CFR § 388.133 (c) (2), respectively.
2. "DPS" shall mean the New York State Department of Public Service.
3. "General Objections" shall mean the general objections Liberty SLG provided in response to DPS-230.
4. "Liberty SLG" or the "Company" shall mean Liberty Utilities (St. Lawrence Gas) Corp.
5. "PSC" shall mean the New York Public Service Commission.
6. "MI" shall mean the Multiple Intervenors.
7. "PSL" shall mean the New York State Public Service Law.
8. "Protective Order" shall mean Administrative Law Judge Michael C. Clarke's December 2, 2021 Ruling Adopting Protective Order.
9. "Staff" shall mean DPS Staff.

PUBLIC SERVICE COMMISSION

MI-42

With reference to the Supplemental Testimony and Exhibits of the Allocated Cost of Service and Rate Design Panel (“RDP”):

- a. Confirm that, on Table 2, the current and proposed revenues for SC-3T customers includes SC-4 and Interruptible class revenues.
- b. Provide a revised proof of revenues for Table 2 showing current and proposed revenues for SC-3T excluding SC-4 and Interruptible revenues. In your response:
 - i. Show current and proposed SC-4 and Interruptible revenues separately;
 - ii. Provide analyses that show the application of current rates and the RDP's proposed rates for all classes as contained on pages 12 - 13 using the billing determinants for each class;
 - iii. Show the billing determinants for SC-3T separately, exclusive of SC-4 and Interruptible customers;
 - iv. Provide all spreadsheets unlocked and with cell formulas intact;
 - v. Provide the analyses for both Legacy Only and Whole Company with Expansion Area Included; and,
 - vi. Provide the percentage change in revenues for both scenarios.
- c. Explain why SC-3T current revenues rose from \$2,333,945 in the Legacy Only section to \$3,193,455 in the Expansion Area section.
- d. Explain how SC-3T customers can receive an increase of 47.1% in the Legacy Only scenario and 14.9% in the Whole Company with Expansion Area scenario.

Liberty SLG's Response to MI-42 Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

With reference to the Supplemental Testimony and Exhibits of the Allocated Cost of Service and Rate Design Panel (“RDP”):

- a. Confirmed. However, while reviewing the version of the ACOSS model spreadsheet used to support expansion area values in Table 2, the RDP determined that we incorrectly included the SC-4 and Interruptible class revenues because the toggle value for including SC-4 and Interruptible class revenues was incorrectly set to equal the toggle value for including the Expansion area customers. Also, the total number of SC-3 customers used to calculate the Minimum Monthly Revenue incorrectly included the nine (9) SC-4 and Interruptible customers in the total. Both errors caused revenue associated with SC-4 and Interruptible customers to be included.

PUBLIC SERVICE COMMISSION

- b. Revised Table 2 showing current and proposed revenues for SC-3T excluding SC-4 and Interruptible revenues is provided below and the table and values are found in these two accompanying spreadsheets:

See Tab RYPCH starting at row 37 in CONFIDENTIAL Attachment MI-23 (a-e) 2022-1-27 COS Legacy v4.3_MI-37_MI-42.xlsx, and

The values in this table are linked to the corresponding values in the accompanying spreadsheet CONFIDENTIAL Attachment MI-42_CONFIDENTIAL 2022-1-27 COS Expansion Area Proposal v7.1.xlsx, where the Expansion Area is toggled on in each rate design tab.

MI-42 (b) TABLE 2 - REVISED			
Total Distribution (Base) Rate Revenue Legacy Only			
Rate Class	Existing Rates	Proposed Rates	%ch
SC1Sales	\$7,596,906	\$9,440,150	24.3%
SC1Transp	\$140,511	\$187,696	33.6%
SC2Sales	\$1,688,217	\$2,586,493	53.2%
SC2Transp	\$1,016,849	\$1,166,264	14.7%
SC3Transp	\$2,333,945	\$3,395,871	45.5%
Total	\$12,776,428	\$16,776,475	31.3%
SC4 / Interruptible	\$32,720	\$299,566	815.5%
Total incl SC4 / IT	\$12,809,148	\$17,076,041	33.3%
Total Distribution (Base) Rate Revenue Whole Company w/ Expansion Area Included			
Rate Class	Existing Rates	Proposed Rates	%ch
SC1Sales	\$7,768,025	\$9,323,555	20.0%
SC1Transp	\$140,511	\$178,866	27.3%
SC2Sales	\$2,225,611	\$2,993,413	34.5%
SC2Transp	\$1,107,736	\$1,122,483	1.3%
SC3Transp	\$3,124,696	\$3,643,219	16.6%
Total	\$14,366,579	\$17,261,536	20.2%
SC4 / Interruptible	\$32,720	\$299,566	815.5%
Total incl SC4 / IT	\$14,399,299	\$17,561,102	22.0%

- i. See accompanying spreadsheet CONFIDENTIAL Attachment MI-23 (a-e) 2022-1-27 COS Legacy v4.3_MI-37_MI-42.xlsx with additional tab SC4TranspRY1LO next to tab SC3TranspRY1LO showing billing determinants for each in rows 9-11 and 28-45. These billing determinants are also shown in the tab POR rows 64-75.
- ii. The application of current rates and the RDP's proposed rates for all classes as contained on pages 12 - 13 using the billing determinants for each class are shown in the Tab POR in

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- the accompanying spreadsheet CONFIDENTIAL Attachment MI-23 (a-e) 2022-1-27 COS Legacy v4.3_MI-37_MI-42.xlsx.
- iii. See new tab SC4TranspRY1LO next to tab SC3TranspRY1LO showing billing determinants for each in rows 9-11 and 28-45 in accompanying spreadsheet CONFIDENTIAL Attachment MI-23 (a-e) 2022-1-27 COS Legacy v4.3_MI-37_MI-42.xlsx. These billing determinants are also shown in the tab POR rows 64-75.
 - iv. See attachments mentioned in (i) through (iii) above.
 - v. Assuming this request is for the calculation of revenue for both Legacy Only and Whole Company with Expansion Area Included, please see the response to (a) and (b.iii) above.
 - vi. Please see response to (a) above and MI-42 REVISED Table 2 in the accompanying spreadsheet.
- c. The reason why SC-3T current revenues rose from \$2,333,945 in the Legacy Only section to \$3,193,455 in the Expansion Area section is because toggling on the Expansion Area adds billing determinants that bring more revenue. The Expansion Area has two customers who are assumed to pay the Minimum Monthly Charge and Demand Charge per MCF/D rate on contract volume, as well as adding distribution volume of 2,778,249 therms, which adds to distribution charge revenues.

With the correction necessary to remove the billing determinants for SC-4 and Interruptible customers described in a) above, SC-3T current revenues rise to the slightly higher total of \$3,643,219 in the Expansion Area case, as shown in CONFIDENTIAL Attachment MI-42_CONFIDENTIAL 2022-1-27 COS Expansion Area Proposal v7.1.xlsx accompanying this response.

- d. The Expansion Area scenario includes the addition of a significant increase in billing determinants that add distribution revenue compared to the Legacy Only case. After making the corrections described in (a) above, this additional revenue reduces the amount of revenue collected such that SC-3T customers receive an increase of 45.5% in the Legacy Only scenario and 16.6% in the Whole Company with Expansion Area Included scenario. This result assumes that by including the Expansion Area billing determinants, it would be possible to lower the tail block rate from \$0.0403 per therm in the Legacy Only Scenario to \$0.0102 per therm, as shown in Tab SC3TranspRY1LO(A) in CONFIDENTIAL Attachment MI-42_CONFIDENTIAL 2022-1-27 COS Expansion Area Proposal v7.1.xlsx accompanying this response.

Note: as described in the response to (a) above, rather than maintaining separate tabs for the Expansion Area denoted with the suffix “EA”, this table references the corresponding tabs for each rate class with the suffix “LO” but with the Expansion

The MI-42 attachments are confidential in the entirety and will be contemporaneously provided to ALJ Clarke, together with a request for non-disclosure.

Name and Title of Person(s) Responsible for Response: Daymark Energy Advisors

Date: May 21, 2022

**Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations
of Liberty Utilities (St. Lawrence Gas) Corp. for Gas Service**

**LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S OBJECTIONS & RESPONSES
TO STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST**

Request No.: MI-20

Requested By: Multiple Intervenors

Information Requested of: Allocated Cost of Service and Rate Design Panel

Date of Request: March 25, 2022

Response Due Date: April 4, 2022 (In accordance with 16 NYCRR 5.3 (d), the due date was extended to April 6, 2022)

Subject: Allocated Cost of Service

LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S GENERAL DEFINITIONS

1. "CEII" shall mean "critical infrastructure" and "critical energy infrastructure" information as defined in Public Officers Law § 86 (5) and 18 CFR § 388.133 (c) (2), respectively.
2. "DPS" shall mean the New York State Department of Public Service.
3. "General Objections" shall mean the general objections Liberty SLG provided in response to DPS-230.
4. "Liberty SLG" or the "Company" shall mean Liberty Utilities (St. Lawrence Gas) Corp.
5. "PSC" shall mean the New York Public Service Commission.
6. "PSL" shall mean the New York State Public Service Law.
7. "Protective Order" shall mean Administrative Law Judge Michael C. Clarke's December 2, 2021 Ruling Adopting Protective Order.
8. "Staff" shall mean DPS Staff.

MI-20

With reference to the tab entitled “Gas Cost Inputs” in each of the ACOSS spreadsheets that the Company filed in this proceeding, provide the following information for each of the CCOSS spreadsheets:

- a. a detailed explanation for how each row of the Revenue and Cost components shown in Column B was either allocated or assigned to each service class; and
- b. all work papers and supporting documentation showing the allocation factors or assignment bases for each row of the Revenue and Cost components shown in Column B.

Liberty SLG’s Response to MI-20. Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

- a. With reference to the tab entitled “Gas Cost Inputs” in the ACOSS spreadsheets that the Company filed in this proceeding, the Revenue and Cost components shown in Column B for the original filing were obtained from three different spreadsheet files provided by the Company and were allocated to the service classes using normalized volumes by class by rate/cost component. The Cost components are the same for Rows 13- 20 and 37-44. Only the values for the Revenue components changed between when Direct Testimony was filed on 11/24/2021 and when Supplemental Testimony was filed on 1/31/2022.

Supplemental Filing on 1/31/2022:

The Supplemental filing included a change in Test Year revenue also provided by the Company in the supporting spreadsheet “MI-20.3_Liberty SLG_Change in Test Year Revenues_CONFIDENTIAL.xlsx.” To obtain the corresponding updates to the three components Gas Cost Revenue, Rev Tax, and Margin shown on Rows 5, 7, and 9, the updated total Test Year Revenue was multiplied by the share of the component values to the total Test Year Revenue provided on 11/24/2021.

The cell references for each rate class shown in the Gas Inputs tab Row 11 are provided in “MI-20.3_Liberty SLG_Change in Test Year Revenues_CONFIDENTIAL.xlsx” Tab “Sheet1” cells D19, D24, D20, D25, and D26.

Original Filing on 11/24/2021:

The Revenue components for the original filing were provided by the Company in supporting spreadsheet “MI-20.1_Liberty SLG_Margin TY_CONFIDENTIAL.xlsx” Tab “Summary.” The Cost components were provided by the Company in the supporting spreadsheet “MI-20.2_Liberty SLG_Budget – GAC Revenue TY_CONFIDENTIAL.xlsx” Tab “TY.” Both files are dated 11/10/2021. As stated above, the allocations to the service class were done using normalized volumes by rate/cost component.

Table MI-20-1 shown below identifies the cell references for each Revenue and Cost component by rate class in their respective supporting spreadsheet files.

Table MI-20-1 Revenue and Cost Component cell references:

As Submitted 11/24/2021								
Source: Margin TY.xlsx 11102021 Tab: "Summary"	Total Company	Residential Sales SC-1	Residential Trans SC-1	Commercial Sales SC-2	Commercial Trans SC-2	Industrial Sales SC-3	Industrial Trans SC-3	
Revenue								
Gas Costs	=SUM(E29:J29)	E7	E18	E8	E19		E22	
Rev Tax	=SUM(E31:J31)	G7	G18	G8	G19		G22	
Margin	=SUM(E33:J33)	D7	D18	D8	D19		D22	
	=SUM(E35:J35)	=SUM(E29:E33)	=SUM(F29:F33)	=SUM(G29:G33)	=SUM(H29:H33)		=SUM(I29:J33)	
Source: Budget - GAC Revenue TY.xlsx 11102021 Tab "TY"								
Costs								
Transport	=SUM(E38:J38)	D11	D23	D35	D48		D73	
Load Balance	=SUM(E40:J40)	D15	D27	D39	D52		D77	
Interconnection	=SUM(E42:J42)	D9	D21	D33	D46		D71	
Commodity	=SUM(E44:J44)	0	0	0	0		-	

Please note that in the course of preparing this response, Daymark Energy Advisors determined that the Transport and Interconnection costs shown for SC-3 Transportation customers in cells J38 and J42 were inadvertently taken from the rate year file "MI-20.2_Liberty SLG_Budget – GAC Revenue TY_CONFIDENTIAL.xlsx" rather than using test year values. The TY and RY values for SC-3 Transportation customers are shown below for comparison.

RY SC-3 Transportation Transport GAC – 1,023,390

TY SC-3 Transportation Transport GAC – 969,458

RY SC-3 Transportation Interconnection GAC – 996,037

TY SC-3 Transportation Interconnection GAC – 895,967

- b. The supporting documentation used to allocate or assigned values to each row of the Revenue and Cost components shown in Column B are included as attachments to this response as:

1. "MI-20.1_Liberty SLG_Margin TY_CONFIDENTIAL.xlsx;"
2. "MI-20.2_Liberty SLG_Budget – GAC Revenue TY_CONFIDENTIAL.xlsx;"
- and
3. "MI-20.3_Liberty SLG_Change in Test Year Revenues_CONFIDENTIAL.xlsx."

The attachments, as listed above, are confidential in their entirety and will be contemporaneously provided to ALJ Clarke, DPS Staff, and parties who have executed the Protective Order, together with a request for non-disclosure.

Name and Title of Person(s) Responsible for Response: Daymark Energy Advisors

Date: April 6, 2022

**Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations
of Liberty Utilities (St. Lawrence Gas) Corp. for Gas Service**

**LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S OBJECTIONS & RESPONSES
TO STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST**

Request No.: DPS-385

Requested By: Sara Orsino

Information Requested of: Kim Baxter

Date of Request: January 21, 2022

Response Due Date: January 31, 2022 (In accordance with 16 NYCRR 5.3 (d), the due date was extended to February 7, 2022)

Subject: Tariff Changes

LIBERTY UTILITIES (ST. LAWRENCE GAS) CORP.'S GENERAL DEFINITIONS

1. "CEII" shall mean "critical infrastructure" and "critical energy infrastructure" information as defined in Public Officers Law § 86 (5) and 18 CFR § 388.133 (c) (2), respectively.
2. "DPS" shall mean the New York State Department of Public Service.
3. "General Objections" shall mean the general objections Liberty SLG provided in response to DPS-230.
4. "Liberty SLG" or the "Company" shall mean Liberty Utilities (St. Lawrence Gas) Corp.
5. "PSC" shall mean the New York Public Service Commission.
6. "PSL" shall mean the New York State Public Service Law.
7. "Protective Order" shall mean Administrative Law Judge Michael C. Clarke's December 2, 2021 Ruling Adopting Protective Order.
8. "Staff" shall mean DPS Staff.

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DPS-385.1

Provide a summary and the reasoning for each proposed tariff change(s) mentioned in testimony and/or in the redline tariffs.

Liberty SLG's Response to DPS-385.1. Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

The proposed tariff changes and reasons are listed in the table below.

Leaf Number	Reason
141	Housekeeping: Liberty SLG no longer has a lock box
165	Housekeeping: Liberty SLG no longer has a lock box
268	Proposed rates including Minimum Charge, Low Income Minimum Charge(s), and Distribution Delivery Rates
269*	Consideration of elimination of volume threshold for Contract Administration Charge
270*	Same as 268 and 269 above
274	Proposed rates including Minimum Charge** and Distribution Delivery Rates
275*	Consideration of elimination of volume threshold for Contract Administration Charge
276*	Same as 274 and 275 above**
278	No change
283	Proposed rates including Minimum Charge** and Distribution Delivery Rates
284*	Consideration of elimination of volume threshold for Contract Administration Charge
285*	Same as 283 and 284 above**
290*	Consideration of elimination of volume threshold for Contract Administration Charge
295*	Consideration of elimination of volume threshold for Contract Administration Charge
311	No change
314*	Consideration of elimination of volume threshold for Contract Administration Charge
315*	Consideration of elimination of volume threshold for Contract Administration Charge
320	No change
321*	Consideration of elimination of volume threshold for Contract Administration Charge
322*	Consideration of elimination of volume threshold for Contract Administration Charge

*See response to DPS-385.2 below

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**Minimum Charge to be updated with final tariff update

Name and Title of Person(s) Responsible for Response: Kimberly S. Baxter, Manager, Rates and Regulatory Affairs

Date: February 7, 2022

DPS-385.2

Per the proposed Leaf Numbers 269, 270, 275, 276, 284, 285, 290, 295, 314, 315, 321, and 322, the Contract Administration Charge changes from “\$125 per month shall apply to individual customers transporting 50,000 therms or more per year” to “\$125 per account per month plus applicable revenue taxes shall be billed to individual customers”.

- a. Confirm the Company is proposing to eliminate the 50,000 therms threshold and apply the Contract Administration Charge to all transportation customers.
- b. Specify, where in the Company’s testimony, the proposed changes are discussed.
- c. Identify the reasoning for extending the Contract Administration Charge to smaller transportation customers in other Service Classes.
- d. Specify the costs and utility functions that would be recovered from the Contract Administration charge.
- e. Provide the actual costs the Company identified in Question 2(d), by year, for the five most calendar recent years.

Liberty SLG’s Response to DPS-385.2. Liberty SLG hereby incorporates the General Objections. Subject to and without waiving any of the General Objections, Liberty SLG provides the following response:

- a. The Company originally intended to propose eliminating the 50,000 therms threshold and apply the Contract Administration Charge to all transportation customers.
- b. The proposal was inadvertently excluded from written testimony as well as the cost of service and bill impact models.
- c. The Company originally considered the change because in the Company’s experience the administrative costs are the same regardless of the size of the transportation customer.
- d. The costs that would have been covered would have included Company personnel’s time to establish contracts, to liaise with marketers and customers, to maintain contracts, and to account for and reconcile contracts.
- e. The Company does not track the time and expense associated with the tasks listed in response to Question 2(d) which is why the Company was not considering increasing the monthly charge of \$125.00 as established in Case 08-G-0392.

Name and Title of Person(s) Responsible for Response: Kimberly S. Baxter, Manager, Rates and Regulatory Affairs

Date: February 7, 2022

Liberty Utilities (St. Lawrence Gas) Corp.
Whole Company Revenue Breakdown
DPS-389 Update 4/4/2022
November 2022 to October 2023

	Legacy	Expansion	Total Company
SC 1 General	71,332	\$ 5,182	76,514
SC 1 Heat	7,469,343	\$ 263,602	7,732,945
SC 1 Tran	154,062		154,062
SC 2 General	157,310	\$ 2,313	159,623
SC 2 Heat	2,077,237	\$ 344,348	2,421,585
SC 2 Tran	1,006,981	\$ 85,329	1,092,310
SC 3 Trans	811,582	\$ 77,890	889,472
SC 4 Sales	295,266		295,266
SC 4 Trans	1,041,035		1,041,035
SC 5 CoGen	224,370		224,370
Total Delivery	13,308,518	778,664	14,087,182
SRS	193,251		193,251
MFC	254,617	38,669	293,286
DRA	55,907	5,722	61,629
RDM	190,721		190,721
IIC	1,615,131		1,615,131
Revenue Tax	410,256		410,256
Total Surcharges	2,719,884	44,391	2,764,275
Total Gas Costs		19,996,764	
Return on Storage		(29,917)	
487 - Forfeited Discounts		160,189	
488 - Misc. Service Revenues		65,768	
495 - Other Gas Revenue		137,943	
493 - Rents		10,239	344,221

LIBERTY SLG BILLING DETERMINANTS

	<u>Total Legacy</u>	<u>Expansion Area</u>	<u>Total Company</u>
<u>Residential General</u>			
Number of Customers	3,446	238	3,684
Therms			
First 4 Therms	12,480	952	13,432
Next 36 Therms	29,546	2,821	32,367
Balance	10,752	-	10,752
Total Therms	52,778	3,773	56,551
<u>Residential Heat</u>			
Number of Customers	172,759	6,273	179,032
Therms	14,492,033		
Therms			
First 4 Therms	632,988	25,092	658,080
Next 36 Therms	4,181,896	174,006	4,355,902
Balance	9,677,149	272,510	9,949,659
Total Therms	14,492,033	471,608	14,963,641
<u>Residential Transportation</u>			
Number of Customers	732		732
	24		24
Therms			
First 4 Therms	1,869		1,869
Next 36 Therms	19,137		19,137
Balance	502,310		502,310
Total Therms	523,315		523,315
<u>Commercial General</u>			
Commercial General SC No. 2			
Number of Customers	819	12	831
Therms			
First 4 Therms	3,338	52	3,390
Next 66 Therms	55,073	792	55,865
Next 4930 Therms	479,679	7,098	486,777
Balance			-
Total Therms	538,090	7942	546,032

LIBERTY SLG BILLING DETERMINANTS

	<u>Total Legacy</u>	<u>Expansion Area</u>	<u>Total Company</u>
<u>Commercial Heat</u>			
Commercial Heat SC No. 2			
Number of Customers	18,257	34,995	53,252
Therms			
First 4 Therms	58,147	3,484	61,631
Next 66 Therms	722,021	57,016	779,037
Next 4930 Therms	4,739,314	576,796	5,316,111
Next 45,000 Therms	1,234,901	1,531,857	2,766,759
Balance	1,701,408	913,475	2,614,883
Total Therms	8,455,791	3,082,629	11,538,420
<u>Commercial Heat SC No. 2 Transportation</u>			
Number of Customers	1,584	84	1,668
	240		240
Therms			
First 4 Therms	4,989	274	5,263
Next 66 Therms	80,065	4,069	84,134
Next 4930 Therms	2,022,757	148,194	2,170,951
Next 45,000 Therms	3,696,731	460,468	4,157,199
Balance	3,230,165	20,104	3,250,269
Total Therms	9,034,707	633,109	9,667,816
<u>SC#3 Transportation Volumes (Dt)</u>			
Customer 2			
Contract Volume	163,630		163,630
1888	23,017		23,017
	186,648		186,648
Customer 3			
	-		
	719,482		719,482
5000	158,896		158,896
	878,378		878,378
Customer 4			
	-		
	110,484		110,484
750	156,663		156,663
	267,147		267,147
Customer 5			
	-		

LIBERTY SLG BILLING DETERMINANTS

		<u>Total Legacy</u>	<u>Expansion Area</u>	<u>Total Company</u>
Customer 6		-		
Contract Volume		217,192		217,192
	1500	62,528		62,528
		<u>279,721</u>		<u>279,721</u>
Customer 7		-		
Contract Volume		147,312		147,312
	1000	196,505		196,505
		<u>343,817</u>		<u>343,817</u>
Customer 8		-		
	1310	192,984		192,984
		211,798		211,798
		<u>404,782</u>		<u>404,782</u>
Customer 9		-		
Contract Volume		36,828		36,828
	250	49,820		49,820
		<u>86,648</u>		<u>86,648</u>
Customer 10		-		
Contract Volume		60,853		60,853
	420	17,768		17,768
		<u>78,621</u>		<u>78,621</u>
Franklin County Customers 2 Volumes			147,312	147,312
			130,513	130,513
	1000		<u>277,825</u>	<u>277,825</u>

Source: Response to DPS-389

**MODIFICATIONS TO THE
LIBERTY UTILITIES -SLG RATE DESIGN PANEL
ALLOCATED COST OF SERVICE STUDIES**

The purpose of this exhibit is to delineate and describe the modifications that were made to the Allocated Cost of Service Studies ("ACOSS") presented by the Liberty Utilities - SLG Rate Design Panel ("RDP"). An overview of these changes, and support for certain of these changes, has been presented in Section IV. of my Direct Testimony. This exhibit will provide greater detail regarding all of the modifications that were made as well as the rationale for those changes. A "Log of Changes" tab is included in the Excel file "CONFIDENTIAL MI Proposed ACOSS.xlsx" that includes the following changes.

- 1 As explained in my Direct Testimony, I accepted the RDP's proposed 50/50 capacity/customer classification for distribution mains plant and expense accounts. The customer-related portion of these accounts was allocated using the CUSTCOUNT allocator.
- 2 As explained in the Direct Testimony, I replaced the THRUVOL allocator with the PEAKDAY allocator for plant and expenses on PLANT, DEPR, O&M, and DEPEXP for certain accounts described in RDP Direct Testimony. The basis is that these accounts should not be allocated to customers on the basis of throughput. The accounts on the spreadsheet tabs are listed below.

PLANT tab: Accounts 301, 302, 374, 375, 378
DEPR tab: Follows the allocations on PLANT tab
O&M tab: Accounts 875, 899
DEPEXP tab: Follows the allocations on PLANT tab
- 3 On Gas Cost Inputs tab, I corrected SC-3T Transportation GAC and Transportation Interconnection GAC per Liberty response to MI-20 as described in the Direct Testimony.
- 4 On REV tab, added in interruptible and cogeneration margins and allocated using PEAKDAY consistent with Mr. Paul Normand's allocations in Case No. 15-G-0382.
- 5 Created DISTPLT allocation factor in "newalloc tab". This factor allocates costs based on each class' share of Total Distribution Plant and was used to allocate certain cost items that cannot be tied directly to class peak demands or number of customers.

The DISTPLT allocator was applied to General and Common plant accounts and depreciation expenses that were allocated by RDP using the PEAK allocator. See PLANT, DEPR, AND DEPEXP tabs. DISTPLT was also applied to all local property taxes on the TAX tab. Prepayments - Other, Prepayments - Property Taxes, and Property Tax True-up, and Interest Rate True-up on the NETPLT tab were also allocated using DISTPLT.

- 6 On O&M tab: changed the allocation of House Regulators Acct 878 and 893 to match the allocation of House Regulators plant and depreciation accounts. Allocated based on METERS.
- 7 On O&M tab: changed allocation of Installation of Customer Services to Bills, consistent with allocation of Services in PLANT tab.
- 8 On O&M Tab: changed allocation of Other Expenses to DISTPLT allocator
On O&M Tab: reallocated Property Insurance, Acct 924, using DISTPLT
On O&M Tab: Reallocated Maintenance of General Plant based on service class allocation of General and Common plant (Allocator GENERAL&COM)
On O&M Tab: Used BILLSRWGT to allocate customer account expenses
- 9 On PLANT and DEPR tabs: revised allocation of Account 385 Industrial Measuring and Regulators to exclude Residential and SC-2 classes and use PEAKDAYSC2&3 to allocate these costs only to SC-2T and SC-3T.

On O&M tab: reallocated Accounts 876 and 890 based on PEAKDAYSC2&3 to match plant and depreciation allocations to SC-2t and SC-3T.

This correction was explained in my Direct Testimony.

- 10 On LABOR TAB:
Reallocated Mains and Services based on MAINS&SERVICES allocator, which is based on total allocated Mains and Services plant.
Reallocated Indus Measuring and Regulator expenses based on PEAKDAYSC2&3.
Reallocated Meter and House Regulator expenses based on METERS.
Reallocated Other Expenses based on DISTPLT.
Reallocated Maintenance of Services based on BILLS.
Reallocated Maintenance of Mains using MAINSPLT, which is an allocator based on allocated Mains plant to service classes.
Reallocated Maintenance of Meters and House Regulators based on METERS.
Reallocated Demo and Selling expenses based on BILLSRWGT.
Reallocated Acct 926 Employed Pensions and Benefits based on REVENUE, not PEAK.
- 11 On Gas Cost Inputs tab:
Revised all service classes' gas costs, revenue taxes and margins based on spreadsheet "Gas Cost Proforma Update1 EK ksb UPDATE no links", Revenue and Gas Costs Tab. This correction was also explained in my Direct Testimony. The RDP had included a scale-back calculation that understated test year margins for the SC-3T service class.

- 12 Corrected SC-3T volumes to test year volumes on Inputs tab.
- 13 Corrected SC-3T customer count from 20 to 8 on Inputs tab.
- 14 On PLANT AND DEPR tabs: reallocated Plant adjustment (31) and Deprecation Adj (29) based on service class shares of the ACOSS plant and depreciation.
- 15 On NETPLT tab:
Allocated M&S using PEAKDAY and CUSTCOUNT.

The RDP had incorrectly allocated certain items in this tab based on the PEAKDAY allocator. These items instead should be allocated based on service class share of total gas plant from the PLANT tab. They are not directly associated with peak day demands, but rather should be allocated across the Company's entire investment in plant. I created a new allocator call TOTALGASPLT that represents each service class' share of total gas plant in service. The following items were allocated using this new allocator:

Accum Deferred Inc Tax
AFUDC
Excess Earnings Base

MI PROPOSED ACROSS SUMMARY OF SERVICE CLASS RESULTS

		Total Company	Residential Sales SC-1	Residential Trans SC-1	Commercial Sales SC-2	Commercial Trans SC-2	Industrial Trans SC-3
Summary of Results			SC-1	SC-1	SC-2	SC-2	SC-3
Rate Base							
1	Gas Plant in Service	79,835,364	52,373,231	545,037	11,826,882	7,052,621	8,037,593
2	Less: Deprec & Amort Res	35,966,973	23,190,023	256,426	5,510,436	3,271,359	3,738,728
3	Net Utility Plant in Service	43,868,391	29,183,208	288,611	6,316,446	3,781,261	4,298,865
Add: NET PLANT ADDITIONS							
4	Working Cash Requirement	2,972,552	1,680,999	26,472	665,493	289,647	309,941
5	Materials & Supplies	406,667	252,051	3,235	68,008	38,868	44,505
6	Prepayments	762,898	488,840	5,477	116,810	70,906	80,864
7	Storage Gas	-	-	-	-	-	-
8	Unamortized Deferrals	(561,303)	(316,622)	(5,017)	(126,415)	(54,741)	(58,507)
Deduct: NET PLANT DEDUCTIONS							
9	Deferred Taxes	4,059,222	2,662,912	27,712	601,337	358,590	408,671
10	Excess Earnings Base	(5,799,830)	(3,804,778)	(39,596)	(859,192)	(512,354)	(583,910)
	Adj to 12-month Avg	2,400,922	1,585,329	16,062	356,388	207,900	235,243
11	Rate Base	39,991,074	26,406,115	267,531	5,936,202	3,462,897	3,918,329
Development of Return							
12	Sales of Gas to Ultimate Cust	29,441,383	16,963,881	283,881	6,347,806	2,982,238	2,863,577
13	Other Operating Revenues and Adjustment	2,139,862	793,763	25,113	461,175	371,362	488,450
14	Total Revenues	31,581,245	17,757,643	308,993	6,808,981	3,353,600	3,352,026
Less:							
15	Purchased Gas Costs	15,610,449	7,779,758	95,964	4,166,635	1,550,960	2,017,132
16	Other Oper & Maint Expense	10,143,379	7,295,859	53,627	1,383,319	655,340	755,234
17	Depreciation Expense	1,694,376	1,197,875	9,254	216,118	126,378	144,751
18	Other Taxes	2,708,064	1,849,471	21,454	386,058	222,974	228,106
	Operating Expenses	30,156,268	18,122,963	180,300	6,152,130	2,555,652	3,145,223
	NIBT	1,424,977	(365,319)	128,694	656,851	797,949	206,803
19	Income Taxes	152,978	(240,453)	32,167	139,092	189,556	32,617
20	Total Expense	30,309,246	17,882,509	212,466	6,291,222	2,745,208	3,177,840
21	Net Operating Income	1,271,999	(124,866)	96,527	517,759	608,392	174,186
22	Rate of Return	3.18%	-0.47%	36.08%	8.72%	17.57%	4.45%
23	Relative Rate of Return	1.00	-0.15	11.34	2.74	5.52	1.40
Subsidy Analysis at Current Rate of Return							
24	Income required at System Return of 3.18%	1,271,999	839,901	8,509	188,813	110,145	124,631
25	Income increase (decrease) required from current income	-	964,767	(88,018)	(328,946)	(498,248)	(49,556)
26	Gross-up factor	1.374	1.374	1.374	1.374	1.374	1.374
27	Increase (reduction) in revenues to achieve 3.18% return	\$ -	\$ 1,325,976	\$ (120,971)	\$ (452,103)	\$ (684,792)	\$ (68,109)

MULTIPLE INTERVENORS
RECOMMENDED REVENUE ALLOCATION PROPOSAL AT LIBERTY SLG PROPOSED INCREASE

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Service	Total Co. Current Rate Year Base Dist. <u>Revenues</u>	Revenue Increase @ System Avg. <u>% Increase</u>	Subsidy <u>Reduction</u>	Proposed Increase at Liberty SLG <u>Rev. Increase</u>	<u>Percentage</u> <u>Increase</u>	Multiple of System <u>Avg. Increase</u>
<u>Class</u>						
SC1 Total	\$ 7,963,521	\$ 2,733,654	\$ -	\$ 3,417,067	42.9%	1.25
SC 2 General	\$ 159,623	\$ 54,794	\$ -	\$ 28,058	17.6%	0.51
SC 2 Heat	\$ 2,421,585	\$ 831,262	\$ -	\$ 425,653	17.6%	0.51
SC 2 Tran	\$ 1,092,310	\$ 374,959	\$ -	\$ 192,000	17.6%	0.51
SC 3 Trans	\$ 889,472	\$ 305,331	\$ (68,109)	\$ 237,222	26.7%	0.78
Subtotal	\$ 12,526,511	\$ 4,300,000		\$ 4,300,000	34.3%	