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THE STATE OF NEW HAMPSHIRE



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September 25, 2013

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street Suite 10 Concord, New Hampshire 03301

WHPLIC 25SEP'13PM12:02

Re: Docket DE 13-196 Granite State Electric Company d/b/a Liberty Utilities Request to Change Storm Recovery Adjustment Factor Correction to Hearing Record of September 25, 2013

Dear Ms. Howland:

The purpose of this letter is to clarify the record of the merits hearing in the above-captioned docket.

At that hearing, testimony was provided indicating that the Staff had completed its audit of Granite State Electric Company d/b/a Liberty Utilities costs associated with storm restoration after Superstorm Sandy. The Consumer Advocate said that it had not received a copy of the audit report. In its closing, Staff stated its understanding that the Office of Consumer Advocate had been provided a copy of the audit report.

Please find attached an email from the Director of the Commission's audit division who distributed the audit report. The email indicates that the Consumer Advocate received the audit report the same time that it was received by Commission Staff.

Thank you for your attention to this matter.

Sincerely,

Suzanne Amidon Staff Attorney

Attachment

Moran, Karen

n McCarthy
tilities.com);
ities.com)

Attached is the storm cost review related to Hurricane Sandy referenced on pages 87 and 88 of the final rate case audit for GSE, issued on 8/30/2013.

Karen J. Moran Chief Auditor New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301 phone (603) 271-6017 fax (603) 271-3878