

Redacted

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Martin P. Honigberg

COMMISSIONERS
Robert R. Scott
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland



PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:
www.puc.nh.gov

NHPUC 15AUG16PM4:14

August 15, 2016

Debra A. Howland
Executive Director
N.H. Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301

Re: DG 14-180 Liberty Utilities, Management Audit – Final Report

Dear Ms. Howland:

Enclosed please find both a confidential unredacted version and a public redacted version of Liberty Consulting Group's final report of its management audit of the customer service and accounting functions of EnergyNorth Natural Gas d/b/a Liberty Utilities.

Liberty Utilities received a copy of the draft report and provided factual corrections to Liberty Consulting Group, and those corrections are reflected in the final report. In addition, Liberty Consulting Group worked with Liberty Utilities to identify any information included in the report which Liberty Utilities seeks to have treated confidentially.

Liberty Utilities has indicated that it will respond to the findings and recommendations contained in the report by Wednesday, August 24, 2016. Staff expects that Liberty will at that time confirm its request to have the redacted information granted confidential treatment, and state the basis for confidential treatment of such information.

Sincerely,

A handwritten signature in cursive script, appearing to read "Amanda O. Noonan".

Amanda O. Noonan
Director, Consumer Services and External Affairs

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

Executive.Director@puc.nh.gov
al-azad.iqbal@puc.nh.gov
amanda.noonan@puc.nh.gov
bj@benjohnsonassociates.com
david.pettit@lw.com
david.schwartz@lw.com
david.wiesner@puc.nh.gov
james.brennan@oca.nh.gov
jrw@psu.edu
mark.naylor@puc.nh.gov
mjesanis@hotmail.com
ocalitigation@oca.nh.gov
sarah.knowlton@libertyutilities.com
scott.j.rubin@gmail.com
Stephen.Hall@libertyutilities.com
steve.frink@puc.nh.gov
steven.mullen@libertyutilities.com

Docket #: 14-180-1 Printed: August 15, 2016

FILING INSTRUCTIONS:

- a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:**

DEBRA A HOWLAND
EXECUTIVE DIRECTOR
NHPUC
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429

- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.**
- c) Serve a written copy on each person on the service list not able to receive electronic mail.**