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August 2, 2021

Via Electronic Mail

Dianne Martin  
Chairwoman  
New Hampshire Public Utilities Commission  
21 South Fruit St., Suite 10  
Concord, NH 03301-2429

Dear Chairwoman Martin:

**Re: Docket No. DG 20-105; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Order No. 26,505 (July 30, 2021)**

On July 30, 2021, the Commission issued Order No. 26,505 approving a Settlement Agreement (Exhibit 49) in the above-referenced proceeding. Included among the terms of the Settlement Agreement was the provision in Section 14.1 that Liberty file by August 1, 2021:

...an accounting of its rate case expenses, with appropriate supporting documentation, for review by Staff and the OCA and subsequent approval by the Commission. Staff shall provide its recommendation for rate case expense recovery to the parties as soon as reasonably possible, and the Company shall be authorized to recover the approved rate case expenses beginning with service rendered as November 1, 2021. Any necessary adjustments to rate case expenses, including adjustments received subsequent to the August 1, 2021, filing date, will be reviewed as part of the LDAC proceeding. (Exhibit 49 at Bates 21)

Order No. 26,505 at 12 included additional language regarding the review and approval of rate case expenses.

Consistent with the terms of the Settlement Agreement, enclosed is a summary of the rate case expenses incurred through August 1, 2021, and an estimate of the costs for which invoices have not yet been received. Also enclosed is an Excel file providing further details of the individual invoice amounts. In addition, copies of the invoices supporting the amounts have on this date been provided to the Department of Energy and the Office of the Consumer Advocate for their review. It is expected that following review the Department of Energy will submit a recommendation in the docket detailing the results of its review which then can be taken into consideration as part of the upcoming Local Distribution Adjustment Charge ("LDAC") proceeding prior to any recovery of rate case expenses commencing on November 1, 2021, as



part of that proceeding. Please note that the total amounts included in this filing are only very slightly different from the total amount included in the Settlement Agreement due to small variations in actual costs vs. previous estimates.

Given the review process outlined in the Settlement Agreement, the Company has not included the copies of the supporting invoices with this submittal. Rather, the invoices are being separately provided to DOE Staff and the OCA for their review.

Please feel free to contact me if you have any questions.

Sincerely,

Steven E. Mullen

Enclosure

Cc: Service List