

STATE OF NEW HAMPSHIRE

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August 1, 2022

Daniel C. Goldner, Chairman  
New Hampshire Public Utilities Commission  
21 South Fruit Street  
Concord, NH 03301

Re: DG 22-028; Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty;  
Request for Step Adjustment; Department of Energy Final Audit Report

Dear Chairman Goldner:

In accordance with the Procedural Order dated July 8, 2022 in this docket, the Department of Energy provides the attached Final Audit Report.

Consistent with the Commission's *Temporary Changes in Filing Requirements* (March 17, 2020) this letter is being filed only in electronic form.

Sincerely,

/s/ *Paul B. Dexter*

Paul B. Dexter  
Staff Attorney/Hearings Examiner

Cc: Service List