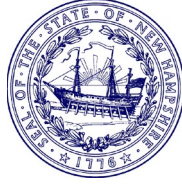


STATE OF NEW HAMPSHIRE

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DEPUTY COMMISSIONER  
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DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

April 20, 2023

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

Re: DG 22-041; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty;  
Petition for Approval to Recover Revenue Decoupling Adjustment Factor Costs; Direct  
Testimony of Faisal Deen Arif and Mark Thompson for the Department of Energy

Dear Chairman Goldner:

Attached is the Direct Testimony of Faisal Deen Arif and Mark Thompson for the Department of Energy. This testimony examines Liberty's request to collect additional revenue pertaining to past periods during which Commission approved distribution rates and local distribution adjustment charge (LDAC) rates were in effect. By examining Liberty's request in this testimony, the Department does not intend to waive any claim it may make that collection of additional revenue pertaining to those past time periods constitutes retroactive ratemaking and may be contrary to existing policy or law.

Consistent with the Commission's current practices this letter is being filed only in electronic form.

Sincerely,

/s/ *Paul B. Dexter*

Paul B. Dexter  
Senior Hearings Examiner/Legal Director

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