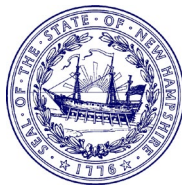


STATE OF NEW HAMPSHIRE

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Concord, N.H. 03301-2429

September 6, 2023

Daniel C. Goldner, Chairman  
Public Utilities Commission  
21 S. Fruit Street  
Concord, NH 03301-2429

Re: DG 22-045 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, Winter 2022-2023 and Summer 2023 Cost of Gas, (RDAF and Gasholder) *DOE Exhibit 34: submission post-August 30, 2023 hearing*

Dear Chairman Goldner:

At the August 30, 2023 hearing recently held in this docket, the Commission directed the New Hampshire Department of Energy ("DOE" or "Department") to file the DOE Audit Group's *Final Audit Report* (December 8, 2022) regarding Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty ("Liberty" or "the Company")'s LDAC Reconciliation. The Final Audit Report's purpose was to "verify the over/under beginning balances, specific general ledger (GL) account activity, and ending balances to the filing schedules." See Attached Final Audit Report at 000001.

The LDAC Reconciliation was initially filed by Liberty on **September 8, 2022**, and the schedules reviewed by DOE Audit were Liberty's schedules as filed in this docket on **September 8, 2022**. The DOE notes that in this docket Liberty changed the LDAC component values and schedules several times after September 8, 2022, both before and after the cost of gas hearing in October of 2022. See, e.g., Order No. 26,692 (September 29, 2022) (carving out RDAF under-collection and Gas Holder costs); Liberty's October 10, 2022 filing (updating both LDAC and COG); Order No. 26,715 (October 31, 2022) (establishing LDAC for Winter 2022-23); Order No. 26,737 (updating LDAC based on new information from the Company); Company's Supplemental Petition to Recover RDAF Reconciliation and Gas Holder Costs (December 8, 2022).

Pursuant to the Commission's direction, the DOE hereby provides the DOE's *Final Audit Report* (December 8, 2022), marked with the exhibit number the Commission reserved for this exhibit at the August 30 hearing: Exhibit 34.

Consistent with the Commission's current practice, this letter is being filed in electronic form. Thank you for your attention to this matter.

Respectfully Submitted,  
*/s/ Mary E. Schwarzer*  
Mary.E. Schwarzer  
Staff Attorney/Hearings Examiner

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