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October 2, 2023

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

Re: DE 22-052; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty; Request for Approval of Revenue Decoupling Adjustment; Audit Report

Dear Chairman Goldner:

In Order No. 26,748 in this matter, the Commission ordered that "Liberty's under-collection amount of \$1,752,926 is approved, subject to adjustment based on the outcome of a Department of Energy audit."

Enclose for filing is the Department of Energy's Final Audit Report in this matter. The Audit Report notes that the "actual calculated under-collection amount booked to the general ledger is \$1,695,090.00. The difference of \$57,836 was verified to a true-up October 31, 2022 journal entry to the deferred 182 SAP general ledger." Audit Report at 23.

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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