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January 29, 2024
Via Electronic Report Filing

Daniel Goldner
Chairman
New Hampshire Public Utilities Commission
21 South Fruit St., Suite 10
Concord, NH 03301-2429

Dear Chairman Goldner:

**Re: DE 23-039; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Estimated Rate Case Expenses**

Pursuant to Puc 1905.01(a), Liberty provides the attached information regarding rate case expenses incurred through January 28, 2024.

Please note this report has been filed via the Commission's Electronic Report Filing system. Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,
/s/Alyssa E. Maston

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Enclosure

Cc: Service List