



March 15, 2024

Mr. Neil Proudman
President
Liberty Utilities (Granite State Electric) Corp.
15 Buttrick Rd
Londonderry, New Hampshire 03053

Dear Mr. Proudman:

This Amendment (“Amendment”) is entered into between Liberty Utilities (Granite State Electric) Corp. (“Granite State” or “Client”) and PricewaterhouseCoopers LLP (“PwC”) and is effective March 15, 2024 (the “Amendment Effective Date”). This Amendment modifies and amends the Engagement Letter between PwC and Client dated February 9, 2024 (collectively, the “Original Engagement Letter”) as described below.

Description of Changes to Services:

1. Section “Scope of PwC Services, Deliverables, and Timing,” sub-section (a) Services to be provided by PwC,” is amended to add the following activities for a 2023 work stream (“Incremental Services”).
 - “Analyzing Granite State’s reconciliations of information and data (trial balance) to its 2023 externally audited financial statements and to its 2023 Federal Energy Regulatory Commission (“FERC”) Form 1.
 - Assessing the data used to prepare Granite State’s rate case filing and all associated adjustments, including those recorded in 2023, any other updates made in 2023 that impact the 2022 revenue requirement and assessing whether the Company’s basis for asserting such 2022 and 2023 data is reliable.
 - Based on the above activities, updating the expert report, which will include the scope and approach, findings, observations, assumptions, and limitations related to the additional procedures performed.”
2. Section “Fees, Expenses, and Payment,” sub-section (a) “Professional Fees and Expenses,” is amended to include an additional [REDACTED] for the Incremental Services.



Please acknowledge your acceptance of the terms of this Amendment by signing the confirmation below and returning copies to us at the above address.

If you have any questions regarding this letter, please do not hesitate to contact us.

Very truly yours,

PricewaterhouseCoopers LLP

By:

Sean Riley, Partner

March 15, 2024

Date:

Confirmation of Terms of Amended Engagement

We agree to engage PricewaterhouseCoopers LLP upon the terms of this Amendment and the Original Engagement Letter

Accepted by:
Liberty Utilities

By:

Neil

Proudman

Neil Proudman, President

Digitally signed
by Neil Proudman
Date: 2024.03.15
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Date: