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February 5, 2024

Daniel C. Goldner, Chairman
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, New Hampshire 03301

Re: Docket No. DE 23-039
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Request for Change
in Distribution Rates
Motion to Extend Stay of Proceeding

Dear Chairman Goldner:

Enclosed for filing with the New Hampshire Public Utilities Commission (the “Commission”) on behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty (the “Company”) is a Motion to Extend Stay of Proceeding in the above-referenced case. The enclosed Motion is being filed to request a brief extension of the current stay of this proceeding to allow the Company to submit a third-party expert consulting report as proposed during the January 4 and January 23, 2024 hearings in this matter. The Company takes very seriously the concerns raised during those hearings. While the Company maintains its position regarding the adequacy of its books and records and that the Department of Energy (the “Department” or “DOE”) has failed to meet the standard of review applicable to a motion to dismiss,¹ the Company understands that the Commission is faced with the difficult decision of determining the appropriate course of action in light of the opposing views of the parties in this case. As set forth in the enclosed Motion, the Company has met with the Department regarding its proposal to extend the stay of this proceeding submit a third-party report. The DOE has not taken a position regarding the Motion but has indicated that it will review the Company’s Motion and respond accordingly.

The Company has engaged PwC, at the Company’s expense, to provide an independent confirmation to the Commission of the reliability of the financial information relied on in this

¹ As the Commission is aware and as is detailed in the Company’s December 26, 2023 objection to the DOE’s Motion to Dismiss, dismissal of a rate proceeding is unprecedented in New Hampshire and requires a determination by the Commission that even if all facts alleged in the Company’s petition and supporting pleadings and testimony were true that the requested relief (i.e., an increase in distribution rates) could not be granted.

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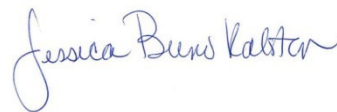
proceeding.² PwC has confirmed that it has significant experience working in the SAP environment. Sean Riley, a Partner at PwC will lead the engagement; Mr. Riley has significant utility regulatory experience, which is reflected in his attached resume. Mr. Riley will produce a report that will be available to address any questions from the Commission as needed.³

PwC's work will be complete by March 1, 2024 and the Company will submit PwC's report to the Commission on March 6, 2024 for the Commission's review. Accordingly, the Company respectfully requests that the Commission continue the stay in this case that it can review PwC's report and encloses a motion to extend the stay through March 15. The Company reiterates that it will hold customers harmless of any reconciliation of temporary rates to permanent rates during the period during which the case is stayed.

As indicated previously, dismissing a pending rate case is an extraordinary remedy, which the Company does not believe is supported by the record. The Company believes that the PwC report will provide confirmation to the Commission that this case can proceed with the remainder of the procedural schedule (i.e., rebuttal testimony, evidentiary hearings) to determine a reasonable rate adjustment. The Company is further amenable to submitting legal briefs on the issues presented at the January 4 and 23 hearings, if such briefing would be helpful to the Commission's review.

The Company greatly appreciate the Commission's consideration of this request and would be glad to provide any further information that would be helpful.

Very truly yours,



Jessica Buno Ralston

cc: Service List, Docket DE 23-039

² Based on representations at the hearings held in this matter, it is the Company's understanding that the Department does not wish to participate in this third-party review.

³ PwC has been engaged to provide an "expert consulting report" because an expert consulting report (unlike an audit report) allows PwC to provide testimony directly to the Commission regarding such report.