

**BEFORE THE NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION**

**DE 23-039**

**Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty**

**Request for Change in Distribution Rates**

**New Hampshire Department of Energy  
Motion for Clarification of Order No. 26,952**

Pursuant to New Hampshire Code Admin. Rule Puc 203.07, the New Hampshire Department of Energy (“Department”) hereby moves the Public Utilities Commission (“Commission”) for clarification of several aspects of Order No. 26,952 Granting Company’s Motion for Additional Process and Stay, Deferring Final Ruling on Motion to Dismiss, and Conditionally Approving Company’s Proposed Interim Procedural Schedule with Modifications issued in the above-captioned proceeding on February 22, 2024. The Order, among other things, granted a request by Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty (“Liberty” or “Company”)’s Request for Change in Distribution Rates to extend a stay in the above-captioned matter pending issuance of an “expert consulting report” by PricewaterhouseCoopers International Limited (“PwC”) regarding the validity of the test year data Liberty presented in this matter, given the mapping issues related to Liberty’s conversion to the SAP operating system. The Department requests that the Commission clarify certain aspects of its Order regarding the expanded scope of the PwC report.

In support of this Motion, the Department states as follows:

1. On February 5, 2024, Liberty filed a Motion to Extend Stay of Proceeding, requesting that the then-current stay of the proceeding be extended from February 16, 2024, to March 15, 2024.<sup>1</sup>
2. In its Motion, Liberty stated that it had hired PwC to perform the following tasks:
  - (a) assess the overall reliability of the data used to support the Company’s rate filing and the Company’s basis for asserting that such data is reliable; (b) examine the reconciliations between (i) the Company’s 2022 general ledger; (ii) the Company’s FERC Form 1; and (iii) the Company’s revenue requirement schedules submitted in this proceeding, inclusive of adjustments identified during this proceeding.<sup>2</sup>
3. On February 6, 2024, the Commission issued a procedural order sua sponte extending the stay in the proceeding until February 29, 2024.<sup>3</sup>
4. On February 13, 2024, the Department filed an Objection to Liberty’s Motion to Extend Stay of Proceeding.<sup>4</sup>
5. In its Objection, the Department stated that, “using 2023 (or 2024) information for rate setting is likely a far more efficient way for Liberty to seek rate relief than continuing to try to resuscitate the 2022 test year. . . .The Department cautions however that if a 2023 test year is

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<sup>1</sup> Docket No. DE 23-039, Tab 117.

<sup>2</sup> Id. at 5.

<sup>3</sup> Docket No. DE 23-039, Tab 118.

<sup>4</sup> Docket No. DE 23-039, Tab 119.

used, the Commission should require the Company to ensure comprehensive, and independent, financial and IT audits are completed before any rate case is filed.”

6. On February 22, 2024, the Commission issued a Conditional Order Granting Company’s Motion for Additional Process and Stay, Deferring Final Ruling on Motion to Dismiss, and Conditionally Approving Company’s Proposed Interim Procedural Schedule with Modifications.<sup>5</sup>
7. In its Order, the Commission required that the scope of the PwC report be expanded, “to include the 2023 calendar year in addition to the 2022 calendar year for the Company’s accounting, under the same scope guidelines provided in the Liberty Motion...”<sup>6</sup>
8. As cited in paragraph 2 above, Liberty described the scope of the PwC report to include an examination of the reconciliation between its 2022 general ledger, the Company’s FERC Form 1, and the revenue requirement schedules submitted in this proceeding, including any adjustments identified during the proceeding.
9. The Department seeks clarification of whether the expanded scope required by the Commission, i.e., to include the 2023 calendar year in addition to the 2022 calendar year under the same scope guidelines provided by Liberty, means that the Company is required to produce revenue requirement schedules and a FERC Form 1 for 2023.

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<sup>5</sup> Docket No. DE 23-039, Tab 123.

<sup>6</sup> Id. at 5.

10. The DOE therefore seeks clarification from the Commission that Liberty must submit revenue requirement schedules and a FERC Form 1 for 2023, and that PwC will assess whether or not the 2023-based revenue requirement and FERC Form 1 are reliable for setting rates in the same manner as it is assessing the 2022-based revenue requirement and FERC Form 1.

**WHEREFORE**, the Department respectfully requests that the Commission:

- 1) Clarify the aspects of the Commission Order No. 26,952, as described in this Motion; and
- 2) Grant such other relief as is just and required.

Respectfully submitted,

New Hampshire Department of Energy

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