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DEPARTMENT OF ENERGY  
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March 5, 2024

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

Re: 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; DOE Correction of Misstatement; DOE Request for Record Request

Dear Chairman Goldner:

On February 22, 2024, the Commission issued 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 in the above-captioned docket.

The Commission's Order, among other things, requested that Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty ("Liberty") expand the scope of its planned report from PricewaterhouseCoopers International Limited ("PwC") to include 2023 data. The attached Motion from the Department of Energy ("Department") requests clarification of how certain aspects of the scope will include 2023 data.

The Department feels compelled to correct a misstatement by Liberty in its February 15, 2024, Motion for Leave to Respond to the Objection of the Department of Energy Motion to Extend Stay of Proceeding. Liberty stated that it offered the Department the opportunity to provide input on the scope of a third-party review and that the Department declined.<sup>1</sup> This is simply not correct. The Department was first informed by Liberty of the idea of an audit around the time the Department filed its December 13, 2023, Motion to Dismiss. The Department immediately expressed general concerns to Liberty about the short time frame and scope of such an audit. Liberty outlined a general proposal for a third-party audit in the January 4 and January 23, 2024, hearings, and again in a February 2, 2024, meeting with the Department, and the Department again expressed concerns about the time frame and scope. However, Liberty never provided a detailed scope to the Department for review and comment. Thus, the Department did not decline

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<sup>1</sup> Liberty Motion for Leave to Respond to the Objection of the Department of Energy Motion to Extend Stay of Proceeding, February 15, 2025, pp. 3-4.

an offer to provide input – the Department was not presented with a detailed scope to review. To date, the Department still has not received the detailed scope referenced by Liberty. The Department notes that the scope of the PwC report as explained thus far does not appear to include an in-depth IT audit that would ensure stability and reliability of the new SAP system going forward for rate-setting purposes and otherwise. This is critical in the Department’s opinion.

The Department believes that it will have an opportunity to submit data requests to Liberty regarding the PwC report once it is completed. However, the Department believes it is important for parties and the Commission to have the detailed project scope now. The Department therefore requests that the Commission issue a Record Request for all correspondence between Liberty and PwC to date concerning the PwC project, including a copy of the signed engagement, engagement plan, and any other contract(s) and identified, detailed scope.

Consistent with the Commission’s current practices, this letter is being filed only in electronic form.

Sincerely,

*/s/ Paul B. Dexter*

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