

STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE
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December 13, 2023

New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301

via e-mail to ClerksOffice@puc.nh.gov

Re: Docket No. DE 23-0039
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Request for Change in Distribution Rates

To the Commission:

Attached for filing in the above-referenced proceeding is the written testimony of the following witnesses for the Office of the Consumer Advocate: John Defever of Larkin & Associates (revenue requirements), Aaron L. Rothschild of Rothschild Financial Consulting (cost of capital), Director of Economics and Finance Marc H. Vatter (depreciation), Ben Havumaki of Synapse Energy Economics (time-of-use rates), and Courtney Lane of Synapse Energy Economics (multi-year rate plan and performance incentives). We also attach the schedules accompanying Mr. Defever's testimony as a 'live' excel spreadsheet to facilitate review of his analysis.

Please contact me directly if there are any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "DKreis".

Donald M. Kreis
Consumer Advocate

cc: Service List, via e-mail