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December 13, 2023

Mr. Daniel C. Goldner
Chairman
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

**Re: Docket No. DE 23-039
Liberty Utilities Corp. d/b/a Liberty
Direct Testimony and Exhibits of Walmart Inc.**

Dear Chairman Goldner:

Pursuant to the July 24, 2023 Procedural Order, Walmart Inc. files the Direct Testimony and Exhibits of Eric S. Austin. This filing is made electronically only consistent with the Commission's March 17, 2020 suspension of the requirement to file paper copies. Copies have been provided to the full docket service list.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

Melissa M. Horne

CC: Service List (Electronically)