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April 22, 2024

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

Re: Docket No. DG 23-067
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Request for
Change in Distribution Rates
PricewaterhouseCoopers Scope of Work

Dear Chairman Goldner:


Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (the “Company”) files this letter in response to the April 18, 2024 letter submitted to the New Hampshire Public Utilities Commission (the “Commission”) by the Department of Energy (“DOE”) and in further support of the proposed scope of work to be completed by PricewaterhouseCoopers (“PwC”). The scope of work to be completed by PwC was submitted to the Commission by the Company on April 15, 2024 consistent with the Commission’s April 2, 2024 Procedural Order.

As discussed in the DOE’s April 18th letter, the Company responded to the DOE’s proposed scope of work in its March 21, 2024 letter filed with the Commission and does not repeat the substance of that response here. However, the Company reiterates that DOE’s recommendations are largely unrelated to the scope of PwC’s work. Rather, DOE has requested that the Company conduct a new revenue requirement based on a different test year, that PwC be engaged to conduct an audit under the auspices of AICPA AU-C Section 200.04, and that PwC conduct a “management” and “IT” audit. The Company proposed and did retain PwC to respond to the DOE’s pending Motion to Dismiss filed in this proceeding on February 16, 2024. The DOE supported its Motion to Dismiss based on an assertion that “the 2022 (test year) financial information (revenues, expenses, and plant in service) on which the rate filing is based cannot be reasonably relied on and therefore Liberty has not met and cannot meet its burden to prove that its proposed rates are just and reasonable.” Motion to Dismiss at 1. The scope of work to be performed by PwC is designed to address this specific issue (i.e., the reliability of the Company’s 2022 financial information) without unduly delaying this proceeding. DOE’s proposed scope of work that is restated in its April 18, 2024 letter seeks to both change the *type* of report to be provided by PwC (an audit report versus an expert consulting report) and to expand the objective of PwC’s work to include a management audit and an information technology (“IT”) audit. Adoption of these recommendations is not necessary to reach a determination regarding the reliability of the Company’s 2022 financial information and would require a significant extension of the procedural schedule.

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Accordingly, the Company continues to request that its proposed scope of work be accepted for review by the Commission to inform the Commission's determination on the Motion to Dismiss.

Very truly yours,

A handwritten signature in blue ink that reads "Jessica Buno Ralston". The signature is written in a cursive, flowing style.

Jessica Buno Ralston

cc: Service List, DG 23-067