

KEEGAN WERLIN LLP

ATTORNEYS AT LAW
99 HIGH STREET, SUITE 2900
BOSTON, MASSACHUSETTS 02110

(617) 951-1400

TELECOPIER:
(617) 951-1354

June 4, 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
Audit Cost Responsibility


Dear Chairman Goldner:

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (the "Company") submits this letter pursuant to the New Hampshire Public Utilities Commission's (the "Commission") directives at the June 4, 2024 status conference.

On May 17, 2024, the New Hampshire Department of Energy ("DOE") filed a Motion for Clarification in Docket DE 23-039 (the pending distribution rate proceeding of the Company's electric affiliate) seeking clarification regarding how the additional audit work to be undertaken by DOE pursuant to Order No. 27,000 would be funded (the "Motion"). In the Motion, DOE requests that the Commission clarify that those audit costs will be borne by shareholders. As confirmed by the Company at the June 4, 2024 status conference, should the Commission issue an order in this proceeding directing DOE to undertake audit work consistent with Order No. 27,000, the Company agrees that its shareholders would bear the costs associated with such audit work.

Please contact me with any questions. Thank you.

Very truly yours,



Jessica Bunno Ralston

cc: Service List, DG 23-067