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October 23, 2023

***Via Electronic Mail Only***

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

**Re: Docket No. DG 23-076; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Winter 2023-2024 and Summer 2024 Cost of Gas and LDAC filing**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, enclosed please find the Company's updated filing that addresses the issue discussed at the October 19, 2023, hearing -- that certain revenues were not properly allocated between the Summer and Winter periods. As requested, the bill comparisons use the LDAC rates currently in effect.

Note that the allocation issue of the summer/winter revenues arose as follows. The legacy Cogsdale/Great Plains system generated a report that allocated revenues between the Summer and Winter periods. A similar report was not initially available after the conversion to SAP. The Company created a replacement report in SAP in March 2023 and made an adjusting entry to correct what had been misallocated in the prior months, which included the need to reallocate \$6 million from Winter to Summer. Unfortunately, the adjusting entry inadvertently reversed the necessary credits and debits, affecting the beginning balances. The Company recognized the error on October 18 as discussed at the October 19 hearing.

The Company has implemented procedures to ensure the reconciliation accounts will be reviewed monthly.

Daniel Goldner, Chairman  
October 23, 2023

Sincerely,

A handwritten signature in black ink, appearing to read "M. Sheehan". The signature is fluid and cursive, with a long horizontal stroke at the end.

Michael J. Sheehan

Enclosure

Cc: Service List