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April 15, 2024

Daniel C. Goldner, Chairman
Public Utilities Commission
21 S. Fruit Street
Concord, NH 03301-2429

Re:DG 23-076 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a
Liberty, Winter 2023-2024 Cost of Gas, Summer 2024 Cost of Gas (Re: RDAF)
DOE's Supplemental Technical Statement Arif and Alam

Dear Chairman Goldner:

Enclosed please find the Department of Energy's ("DOE" or the "Department") *Supplemental Technical Statement of Faisal Deen Arif, Gas Director and Ashraf Al Alam, Utility Analyst*. This is being filed consistent with the assented-to proposed procedural schedule in this docket. *See DOE's Assented-To Proposed Procedural Schedule* (March 12, 2024).

The Department's *Supplemental Technical Statement* considers Liberty's revenue decoupling adjustment factor (RDAF) for decoupling year five (DY5) regarding recovery sought in the Company's 2023-2024 Cost of Gas and [separately reviewed] local delivery adjustment clause (LDAC) docket referenced above.

This *Supplemental Technical Statement* supplements the Department's technical statement regarding Liberty Utilities (EnergyNorth Natural Gas) Corp.'s LDAC, of which RDAF is a component. *See DOE Tech Statement* (dated December 5, 2023, filed January 4, 2024 due to administrative error). The *Supplemental Technical Statement* has four attachments. In addition, live Excel versions of the DOE tables discussed in the technical statement will be provided as Attachment 3 under separate cover, given that live Excel documents cannot be filed into the Commission's virtual docket. For the same reason, a live Excel version of Attachment 4, statistical model for DY5, will also be filed separately. Consistent with the Commission's current policy, this letter is being filed solely in electronic form. Thank you for your attention to this matter.

Respectfully Submitted,
/s/ Mary E. Schwarzer

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