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Via Electronic Mail

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

**Re: DG 23-076; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Summer 2024 Cost of Gas – June 2024 Monthly Cost of Gas**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 26,898 (October 31, 2023) in Docket No. DG 23-076, I am writing to inform the Commission that the Company will not submit any changes (i.e., "trigger filing") to the cost of gas rates effective June 1, 2024, and will continue billing the existing summer cost of gas rates. No tariff revisions are necessary at this time, as all approved summer cost of gas rates are already reflected on the relevant pages.

The Company also would like to inform the Commission that the summer cost of gas deferral account held an over-collection balance of \$10.1M as of April 30, 2024, which is roughly \$6.0M more than anticipated in the rates filed in Docket No. DG 23-076. This issue stems from the accounting error that occurred in March 2023 and was not identified until October 2023, resulting in an over-collection of cost of gas during the Summer. The Summer 2024 rates that were approved in Order No. 26,898 (October 31, 2023) accounted for correction of this error, but failed to fully project how large the over-collection would be at the beginning of the Summer 2024 period. At the approved rates, roughly \$4.1M will be refunded to customers by the end of the Summer 2024 period. However, the Company is currently in discussions with the New Hampshire Department of Energy (the "DOE") to determine the best way to refund the remaining over-collection, which is more than normal summer gas costs.

Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,

/s/Alyssa E. Maston

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cc: Service List