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**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. DE 23-081; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Revenue Decoupling Adjustment for July 2022 through June 2023**

Dear Chairman Goldner:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty, enclosed for filing is the Technical Statement of Tyler J. Culbertson and Adam R.M. Yusuf, with updated attachments, which supports the Company's request for Commission approval of a change in distribution rates effective April 1, 2024, to reconcile the second year of the Company's decoupling mechanism.

Sincerely,

/s/Adam R.M. Yusuf

Adam R.M. Yusuf

Enclosures

Cc: Service List