

**STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION**

**DG 23-067**

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP. d/b/a LIBERTY**

**Request for Change in Distribution Rates**

**Procedural Order Re: Request for Joint Filing on Scope**

On March 14, 2024, the Commission issued a procedural order in this proceeding establishing a stay until June 7, 2024. The Commission further ordered that Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty (Liberty or the Company) was to develop, with the involvement of the New Hampshire Department of Energy (DOE) and the Office of the Consumer Advocate (OCA), a revised Scope of Work for the Company's intended Pricewaterhouse Coopers (PwC) report on the matters of interest in this proceeding by March 21, 2024.

On March 21, 2024, the Company timely filed its revised Scope of Work for the PwC report to be filed in this proceeding. Liberty indicated that it developed this Scope of Work partly in reliance on information that was provided at a meeting between the Company, the DOE, and the OCA on March 19, 2024. The Company also indicated that the DOE sought to incorporate a management/compliance audit into the PwC report, a recommendation that was not accepted by the Company, according to its own attestation. Further details regarding the revised Scope of Work were provided by the Company in the cover letter to which the Scope of Work document (Revised Engagement Letter) was appended. The Company also sought confirmation from the Commission that no further revisions to the Scope of Work were necessary.

On March 22, 2024, the DOE filed a letter styled as a "[DOE] Request for Opportunity to Respond to Liberty's Proposed Scope for Consulting Project." In this pleading, the DOE "...respectfully requests that the Commission take no action on

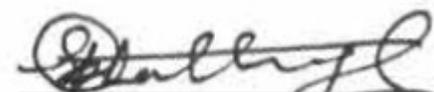
Liberty's request [for confirmation] until the [DOE] has had an opportunity to review and respond to Liberty's proposed scope, signed engagement letter, and request to the Commission. In addition, the [DOE] plans to provide its view on whether the scope and signed PwC engagement letter incorporate the input the Department provided to Liberty, consistent with the Commission's Procedural Order dated March 14, 2024. The Department expects to provide its response on or before March 29, 2024."

No further filings have been made in this proceeding, by either DOE, the Company, or any other party. The Commission expects the PwC report-development process to proceed in a timely manner. Furthermore, the Company should endeavor to cooperate with the DOE and the OCA to develop a mutually-agreed-upon Scope of Work. In the Commission's viewpoint, a management audit of the Company may be found to be appropriate at a later stage of this proceeding, but at the present time, Liberty should be focused on producing the PwC report within the timeframe anticipated by the Company.

In light of this, the Commission hereby orders Liberty to cooperate with the DOE and all other parties to develop a mutually-agreeable scope of work for the PwC report, to be filed with the Commission no later than April 15, 2024. If the scope of work is not assented to by the DOE and/or the OCA, these parties should indicate this, and the reasons therefor, contemporaneously with filings made to the Commission no later than April 19, 2024.

So ordered, this second day of April, 2024.

  
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Daniel C. Goldner  
Chairman

  
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Pradip K. Chattopadhyay  
Commissioner

  
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Carleton B. Simpson  
Commissioner

## Service List - Docket Related

Docket#: 23-067

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