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April 15, 2024

***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 23-039; Liberty Utilities (Granite State Electric) Corp., d/b/a Liberty  
Request for Change in Distribution Rates**

**Docket No. DG 23-067; Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty Utilities  
Request for Change in Distribution Rates**

Dear Chairman Goldner:

I write on behalf of Liberty Utilities (Granite State Electric) Corp., d/b/a Liberty ("Granite State") and Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty ("EnergyNorth") (collectively "Liberty") in response to similar procedural orders issued on April 2, 2024 by the New Hampshire Department of Public Utilities Commission ("Commission"), that directed each of Granite State and EnergyNorth "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."

Liberty has made substantial efforts to reach agreement on the scope of PwC's review with the Department of Energy ("DOE") and all other parties but unfortunately the parties were not able to reach agreement. Liberty met with the DOE and the Office of Consumer Advocate ("OCA") on March 19 and April 9, 2024, to discuss the scope of PwC's review. Liberty provided DOE and OCA with Detailed Descriptions of Work for PwC's engagements that attempted to address what it understood were DOE's concerns about the scope of the PwC review. (The engagement letter and Detailed Description of Work for EnergyNorth were filed in Docket DG 23-067 on March 21, 2024. The parallel Granite State documents are attached to this letter.) Liberty met with the DOE and OCA on April 9, 2024, to obtain feedback on the scopes of work and did not receive any specific requests to change the scopes other than the request that the work be conducted as an audit.

As Liberty has explained to the Commission during the respective hearings on DOE's Motions to Dismiss in each docket and through Mr. Riley's February 15, 2024, affidavit in DE 23-039, and again to DOE and OCA during the meetings to discuss PwC's scope of work, in order to perform an audit, the Statement on Standards for Consulting Services prescribed by the American Institute of Certified Public Accountants apply, would prohibit PwC from appearing before the Commission to explain its work and answer any questions. The Company believes that it would be helpful to the parties and the Commission for Mr. Riley

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to be able to do so, and thus does not agree that an audit is the appropriate way to approach the review.

Despite the lack of agreement, Liberty believes that it would be beneficial to lift the stay in the Granite State docket (DE 23-039) and for the Commission to review the enclosed PwC report which was substantially complete when the Commission issued its order on April 2, 2024, directing the parties to attempt to reach agreement. Liberty stands ready to have PwC consider any other issues the Commission seeks to be addressed.

Finally, below, the Company respectfully proposes a procedural schedule for the Granite State case, premised on the Commission's acceptance of the Granite State PwC report that is enclosed.

4/15 File scoping documents (PwC engagement letter and Detailed Description of Work) and PwC Expert Consulting Report with request to lift stay

4/19 DOE/OCA to file response re scope of PwC review (consistent with EnergyNorth procedural order)

4/24 Commission to issue order lifting stay

4/24 File revised revenue requirement and supporting testimony

5/1 Deadline for parties to issue discovery to the Company regarding PwC Report

5/15 Liberty response to PwC-related data requests

Week of 5/28 Hearing on motion to dismiss and PwC expert consulting report

6/14 Commission Order on Motion to Dismiss and setting procedural schedule, as applicable

Please do not hesitate to contact me should the Commission have any questions with respect to this filing.

Thank you.

Sincerely,



Michael J. Sheehan

Attachment

Cc: DG 23-067 Service List  
DE 23-039 Service List