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December 8, 2023

Daniel C. Goldner, Chairman
New Hampshire Public Utilities Commission
21 South Fruit Street
Concord, NH 03301

Re: Docket DG 23-086 Northern Utilities Inc. Petition for Approval of
Revenue Decoupling Adjustment Factor, *DOE Technical Statement of
Arif & Alam*

Dear Chairman Goldner:

Enclosed please find the New Hampshire Department of Energy's ("DOE" or "Department") Technical Statement of Faisal Deen Arif, Gas Director, and Ashraful Alam, Utility Analyst, with Attachments A-D. Live Excel spreadsheets will be sent by separate cover to all parties under separate cover, as they cannot be filed into the docket.

Consistent with the Commission's March 17, 2020 letter, this letter is being filed solely in electronic form.

Sincerely,

/s/ Mary E. Schwarzer

Mary E. Schwarzer
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