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Via Electronic Mail

Dianne Martin  
Chairwoman  
New Hampshire Public Utilities Commission  
21 South Fruit St., Suite 10  
Concord, NH 03301-2429

Dear Chairwoman Martin:

**Re: Docket No. DE 19-064; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Response to Order No 26,494 (July 1, 2021)**

This letter is being filed in response to the requirement on page 6 of the above referenced order to file a detailed calculation supporting a baseline revenue figure of \$46,590,297 that was included in Exhibit 65. The enclosed Attachment 1 shows the calculation of the \$46,590,297 in column (b). Column (a) shows the amounts used to calculate the final rates after taking into consideration the requirements of Order No. 26,494.

The amounts in column (b) reflect what was included in Liberty's initial April 6, 2021, filing in this proceeding. At the time of that filing, Liberty's Reliability Enhancement Program/Vegetation Management Program ("REP/VMP") reconciliation filing in Docket No. DE 21-049 was pending and there had been no final resolution. The REP/VMP filing is required to use forecasted revenues. Those same forecasted revenues, with the exception of the \$167 rounding differences shown on line 8, were used in Liberty's April 6, 2021, filing to present a consistent representation of the amount of the requested revenue increase even though the adjustments arising from the April 6 filing would be based on approved revenues. Given that DE 21-049 was pending at the time of that filing, it was known and expected that the amounts in the April 6 filing were not final and the amounts would need to be revised pending the results of DE 21-049 and the instant proceeding.

As stated above, the amounts in column (a) represent the final amounts of approved revenue increases in various prior proceedings as well as the rulings in Order No. 26,494. The Company acknowledges that given overlapping proceedings, and the nature of numerous rulings and adjustments in those proceedings, the details of such calculations are not always readily evident but provides the attached detail to aid in the understanding of the numbers used not only in the filing but also in the final determination of rates.



Please feel free to contact me if you have any questions..

Sincerely,

Steven E. Mullen

Attachment

Cc: Service List