

**STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION**

**DE 23-039**

**LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP. d/b/a LIBERTY**

**Request for Change in Distribution Rates**

---

**DE 23-081**

**LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP. d/b/a LIBERTY**

**Request for Approval of Revenue Decoupling Adjustment**

---

**DE 24-099**

**LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP. d/b/a LIBERTY**

**Petition to Approve Revenue Decoupling Adjustment Factors**


**Procedural Order Re: DOE Position Statement; Updated DOE Audit Findings**

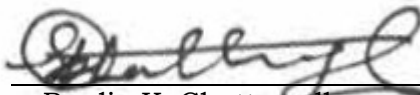
The Commission requests that the New Hampshire Department of Energy (DOE) provide a position statement to the Commission on or before the close of business on December 6, 2024, in light of the filing of a settlement agreement in this instant Liberty Utilities (Granite State Electric) d/b/a Liberty (Liberty) rate case, to which the DOE was a signatory, on November 18, 2024. The Commission hereby inquires, as to whether the DOE is satisfied, that the problems with Liberty's accounting books and records, that led to the DOE's filing of its Motion to Dismiss on December 13, 2023, and related subsequent filings and pleadings, have been satisfactorily resolved by Liberty, so as to enable the Commission to make a finding that Liberty's accounting books and records are adequate under the applicable statutory standards of RSA Chapters 374 and 378, to make

supportable a Commission finding that the rates proposed by the settlement agreement would be just and reasonable rates under RSA Chapter 378 and all other applicable law.

Furthermore, the Commission hereby requests that the DOE provide, on or before the close of business on December 6, 2024, any updated analysis, or Audit Reports, by the DOE Enforcement (Audit) Division and/or the DOE's consultant(s) relating to Liberty's accounting books and records prepared since the DOE's Audit Report dated October 25, 2023 and filed with the DOE's December 13, 2023 Motion to Dismiss. See Docket No. DE 23-039, Tab 90, Attachment 1.

So ordered, this twenty-seventh day of November, 2024.

  
\_\_\_\_\_  
Daniel C. Goldner  
Chairman

  
\_\_\_\_\_  
Pradip K. Chattopadhyay  
Commissioner

## Service List - Docket Related

Docket#: 23-039

Printed: 11/27/2024

Email Addresses

---

ClerksOffice@puc.nh.gov  
Michelle.Azulay@libertyutilities.com  
W.Baber@dover.nh.gov  
Dmitry.Balashov@libertyutilities.com  
mbartos@ceadvisors.com  
Clifton.Below@CommunityPowerNH.gov  
Toby.Bishop@brattle.com  
Ann.Bulkley@brattle.com  
brian.callnan@communitypowernh.gov  
mtclark@CAEnergy.com  
scrimmins@ceadvisors.com  
Michael.J.Crouse@oca.nh.gov  
nacrowley@CAEnergy.com  
Tyler.Culbertson@libertyutilities.com  
ddane@ceadvisors.com  
johndefever@yahoo.com  
Energy-Litigation@energy.nh.gov  
nicole.desruisseaux@mclane.com  
jjdevirgilio@gmail.com  
paul.b.dexter@energy.nh.gov  
jay.e.dudley@energy.nh.gov  
Stephen.R.Eckberg@energy.nh.gov  
Jeffrey.Faber@libertyutilities.com  
viggo.fish@mclane.com  
thomas.getz@mclane.com  
golding@communitychoicepartners.com  
pgoschke@ceadvisors.com  
bobg.rivercg@gmail.com  
Heather.Green@libertyutilities.com  
dghansen@CAEnergy.com  
mhorne@hcc-law.com  
Kristin.Jardin@libertyutilities.com  
tklaes@blueridgecs.com  
rkolb@ceadvisors.com  
nkrakoff@clf.org

donald.m.kreis@oca.nh.gov  
alexandra.k.ladwig@energy.nh.gov  
Long.Lam@brattle.com  
clane@synapse-energy.com  
heidi.w.lemay@energy.nh.gov  
Alyssa.Maston@libertyutilities.com  
dpmcleod@lrca.com  
Erica.Menard@libertyutilities.com  
tmlarkinassociates@gmail.com  
dmullinax@blueridgecs.com  
elizabeth.r.nixon@energy.nh.gov  
amanda.o.noonan@energy.nh.gov  
Jessica.A.Nylund@dartmouth.edu  
ocalitigation@oca.nh.gov  
jralston@keeganwerlin.com  
brimal@ceadvisors.com  
aaron@rothschildfinancial.com  
Jill.Schwartz@libertyutilities.com  
michael.sheehan@libertyutilities.com  
sshystone-harris@synapse-energy.com  
karen.sinville@libertyutilities.com  
chris@cleanenergynh.org  
howard@energytactics.com  
jspanos@gfnet.com  
anthony.strabone@libertyutilities.com  
gtherrien@ceadvisors.com  
Greg.Tillman@libertyutilities.com  
mark.p.toscano@energy.nh.gov  
jacqueline.m.trottier@energy.nh.gov  
jvanrossum@clf.org  
Marc.H.Vatter@oca.nh.gov  
Chris.Wall@brattle.com  
todd.wiley@libertyutilities.com  
willoughbyconsulting@gmail.com  
twoolf@synapse-energy.com  
Adam.Yusuf@Libertyutilities.com  
bill.zarakas@brattle.com  
zhen.zhu@guernsey.us

## Service List - Docket Related

Docket#: 23-081

Printed: 11/27/2024

Email Addresses

---

ClerksOffice@puc.nh.gov  
Michelle.Azulay@libertyutilities.com  
Tyler.Culbertson@libertyutilities.com  
Energy-Litigation@energy.nh.gov  
paul.b.dexter@energy.nh.gov  
jay.e.dudley@energy.nh.gov  
donald.m.kreis@oca.nh.gov  
alexandra.k.ladwig@energy.nh.gov  
Alyssa.Maston@libertyutilities.com  
Erica.Menard@libertyutilities.com  
elizabeth.r.nixon@energy.nh.gov  
amanda.o.noonan@energy.nh.gov  
ocalitigation@oca.nh.gov  
michael.sheehan@libertyutilities.com  
karen.sinville@libertyutilities.com  
jacqueline.m.trottier@energy.nh.gov  
Marc.H.Vatter@oca.nh.gov  
Adam.Yusuf@Libertyutilities.com

## Service List - Docket Related

Docket#: 24-099

Printed: 11/27/2024

Email Addresses

---

ClerksOffice@puc.nh.gov  
Michelle.Azulay@libertyutilities.com  
gary.m.cronin@energy.nh.gov  
Tyler.Culbertson@libertyutilities.com  
Energy-Litigation@energy.nh.gov  
paul.b.dexter@energy.nh.gov  
jay.e.dudley@energy.nh.gov  
Robert.Garcia@libertyutilities.com  
donald.m.kreis@oca.nh.gov  
alexandra.k.ladwig@energy.nh.gov  
Alyssa.Maston@libertyutilities.com  
Erica.Menard@libertyutilities.com  
elizabeth.r.nixon@energy.nh.gov  
amanda.o.noonan@energy.nh.gov  
ocalitigation@oca.nh.gov  
michael.sheehan@libertyutilities.com  
karen.sinville@libertyutilities.com  
jacqueline.m.trottier@energy.nh.gov  
Charles.J.Underhill@oca.nh.gov  
Adam.Yusuf@Libertyutilities.com