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June 4, 2024

Daniel C. Goldner, Chairman  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, New Hampshire 03301


Re: Docket No. DE 23-039  
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Request for Change  
In Distribution Rates  
Audit Cost Responsibility

Dear Chairman Goldner:

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty (the "Company") submits this letter pursuant to the New Hampshire Public Utilities Commission's (the "Commission") directives at the June 4, 2024 status conference held in Docket DG 23-067. On May 17, 2024, the New Hampshire Department of Energy ("DOE") filed a Motion for Clarification seeking clarification regarding how the additional audit work to be undertaken by DOE pursuant to Order No. 27,000 would be funded (the "Motion"). In the Motion, DOE requests that the Commission clarify that it is the Company's shareholders who will bear these costs. As confirmed by the Company at the June 4, 2024 status conference in Docket DG 23-067, the Company does not object to this request and confirms that its shareholders will bear these additional audit costs.

Please contact me with any questions. Thank you.

Very truly yours,



Jessica Buno Ralston

cc: Service List, DE 23-039