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August 19, 2024

***Via Electronic Mail Only***

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

**Re: Docket No. DE 24-051; Liberty Utilities (Granite State Electric) Corp., d/b/a Liberty Annual Retail Rate Adjustment**

Dear Chairman Goldner:

During the April 23, 2024, hearing in the above docket, the parties and the Commission discussed whether to postpone approval of the proposed rates to allow for the ongoing audit to be completed, or to approve the proposed rates and address any issues arising from the audit at a later time. In Order No. 26,997 (April 30, 2024), the Commission approved the proposed rates and said it could revisit those rates if the audit results warranted further action. See Order No. 26,987 at (“Again, if the DOE’s audit reveals significant errors in the calculations, the Commission can correct the rate accordingly.”).

The Audit Division’s June 5, 2024 report made two “audit findings.” Liberty concurs with those audit findings and has revised the schedules presented in this docket. The impact of the audit findings on the approved PTAM rate would be a change from a \$0.00002 charge to a (\$0.00003) credit, and the impact of correcting the lead-lag study data errors would cause the transmission service cost adjustment to increase from \$0.00100 to \$0.00118. The net impact on the respective class-based Transmission Charges would be an increase of 0.00013.

The post-audit revised schedules are attached for the Commission’s information.

It is Liberty’s recommendation not to adjust the approved rates due to the negligible impact of the audit findings, and to carry forward these adjustments into next year’s reconciliations.

Daniel Goldner, Chair  
August 19, 2024

The Company met with DOE and the OCA to discuss the audit results and the revised schedules. The DOE and the OCA concur with Liberty's recommendations not to change rates and to carry the adjustments into the 2025 reconciliation.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Sheehan".

Michael J. Sheehan

Attachments

cc: Service List