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March 29, 2024

Via Electronic Mail Only

Jared Chicoine, Commissioner
New Hampshire Department of Labor
21 South Fruit Street
Concord, New Hampshire 03301

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Request to Extend Deadline for F-16 Annual Report**

Dear Commissioner Chicoine:

En 509.02(a) requires gas utilities to file an "F-16G Annual Report" by March 31 each year. On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty, I write to ask the Department of Energy to extend until May 31, 2024, the deadline for the Company to file its 2023 annual report to all for the annual report to incorporate the results of the third-party review of Liberty's books and records that is underway in the context of Liberty's pending rate case before the Public Utilities Commission, Docket No. DG 23-067.

As the Department is aware, the Commission has stayed Liberty's rate case to allow for PricewaterhouseCoopers ("PwC") to conduct a review of Liberty's 2022 and 2023 books and records and to file a report to assist the Commission in deciding the Department's motion to dismiss the rate case filing. The Commission's order stayed the rate case until June 7, with a filing of the PwC report shortly before that date.

PwC's review may also yield information relevant to Liberty's F-16 Report. That is, PwC may recommend adjustments to Liberty's 2023 records that should be included in the Company's 2023 F-16 report. Thus, rather than filing an F-16 now that may need to be amended as a result of the PwC review, the Company respectfully asks the Department to extend until May 31, 2024, the deadline for the F-16 report so that Liberty may incorporate any PwC recommendations or findings.

Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", written in a cursive style.

Michael J. Sheehan