November 14, 2024

Ms. Sallie Tanner
Executive Secretary
Georgia Public Service Commission
244 Washington Street, SW
Atlanta, GA 30334

Re: Docket No. 42959

Dear Ms. Tanner:

On April 14, 2023, the IRS released Revenue Procedure 2023-24, providing a natural gas transmission and distribution property safe harbor method of accounting ("NGSH method") that taxpayers may use to determine whether expenses to repair, maintain, replace, or improve natural gas transmission and distribution property must be capitalized or be allowable as deductions for repairs. The revenue procedure is effective for taxable years ending after May 1, 2023. Adopting the NGSH method requires a change in accounting method by completing Federal Form 3115 with the IRS.

In compliance with Revenue Procedure 2023-24, Liberty Utilities (Peach State Natural Gas) Corp. hereby submits a redacted copy of the completed Federal Form 3115. A non-redacted copy has also been filed as Trade Secret.

If you have any questions, please contact me at 678-707-5226.

Sincerely,
Adam Bigknife

Adam Bigknife
Sr. Manager, Rates and Regulatory Affairs

STATE OF GEORGIA

BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION

IN RE:
LIBERTY UTILITIES (PEACH STATE NATURAL GAS) CORP.) DOCKET 42959
2025 ANNUAL GEORGIA RATE ADJUSTMENT MECHANISM)

CERTIFICATE OF SERVICE

I, Adam Bigknife, on behalf of Liberty Utilities (Peach State Natural Gas) Corp, hereby certify this date furnished a copy of the Company's documents regarding a change in accounting method under Section 5.02 of Revenue Procedure 2023-24 by email, by depositing a copy of same in United States mail with adequate postage affixed thereto, or by a prepaid overnight delivery service addressed to the following:

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This 14th day of November 2024

By: Adam Bigknife

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Adam Bigknife
Sr. Manager, Rates and Regulatory Affairs
Liberty Utilities (Peach State Natural Gas) Corp.

* By Email
** By US Mail
*** By Overnight Delivery Service