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March 18, 2021

Via Electronic Report Filing

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit St., Suite 10  
Concord, NH 03301-2429

Dear Ms. Howland:

**Re: DG 19-145; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
2020 Summer Period Cost of Gas Reconciliation**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, and in response to Staff's Draft Audit Report issued March 11, 2021, please find the following revised schedules to Liberty's 2020 Summer Period Cost of Gas Reconciliation filed on January 29, 2021.

- Summary Page 1
- Schedule 1
- Schedule 2A
- Schedule 2B
- Schedule 5
- Schedule 6

The confidential material consists of information that is presumed confidential in cost of gas proceedings pursuant to Puc 201.06(a)(11). Please note this report has been filed via the Commission's Electronic Report Filing system.

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "C. McNamara", enclosed within a hand-drawn oval.

Catherine A. McNamara

Enclosures

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