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April 29, 2022

Via Electronic Mail Only

Daniel Goldner, Chairman
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

Re: Docket No. DG 20-105; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Request for Change in Rates

Dear Chairman Goldner:

Section 3.2 of the Settlement Agreement in this docket, which the Commission approved in Order No. 26,505 (July 30, 2021), states as follows:

The Company shall perform a study during calendar year 2021 based on a sampling of different sized 2021 mains and services capital projects to determine the cost of removal percentages that should be applied to mains and services. The Company shall also obtain a new full depreciation study based on 2021 end of year plant balances, which study shall review and incorporate the results of the cost of removal study. The depreciation study shall be used to assess and update the depreciation reserve imbalance by making the necessary adjustments to the annual amortization amount of \$1,657,796. The determination of the depreciation lives and rates applicable to various plant accounts shall adjust the annual depreciation expense amounts. Liberty shall file the updated depreciation study along with a report on its findings by May 1, 2022, for review by Staff and the OCA as part of the second step adjustment review. Any adjustments based on the updated depreciation study shall be reflected in the second step increase to take effect on August 1, 2022.

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, and in compliance with the above requirements, please find the Direct Testimony of Catherine A. McNamara and Erica L. Menard, which provides the report on the depreciation study's findings and attached to which is the depreciation study.

Chairman Daniel Goldner

April 29, 2022

Pursuant to the Commission's March 17, 2020, secretarial letter, only an electronic version of this filing will be provided. Thank you.

Sincerely,

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

Michael J. Sheehan

Enclosures

Cc: Service List