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October 20, 2020

Via Electronic Mail Only

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

**Re: Docket No. DG 20-152; Liberty Utilities (EnergyNorth Natural Gas) Corp. – Keene Division
Winter 2020/2021 Cost of Gas Filing**

Dear Ms. Howland:

On behalf of the Keene Division of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed please find the Rebuttal Testimony of Steven E. Mullen, with attachments.

Pursuant to the Commission's March 17, 2020, secretarial letter, the Company is filing only electronic versions of these documents.

Sincerely,

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

Michael J. Sheehan

Enclosure
cc: Service list