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September 27, 2021

***Via Electronic Mail Only***

Dianne Martin, Chairwoman  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429

**Re: Docket No. DG 21-128; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Property Tax Adjustment Mechanism — Tax Year 2020 Reconciliation and Rate  
Adjustment Filing**

Dear Chairwoman Martin:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, I write to request that the Commission schedule a hearing in this docket for October 25, the existing date for the Company's cost of gas hearing, which would be in time to have the resulting rates in this matter to also go into effect November 1, 2021, as proposed in the rate case settlement.

The Commission approved the settlement agreement in the recently concluded rate case, and thus approved the property tax adjustment mechanism (PTAM) described in the settlement agreement, Exhibit 49 at Bates 11, and also approved the amount of property taxes currently in rates, Exhibit 49 at Bates 12 ("The amount included in base distribution rates for local property tax expense shall be \$8,924,897"). See Order No. 26,505 at 6-7 and 12 (July 30, 2021).

Dianne Martin, Chairwoman

September 27, 2021

This docket provides the Commission with the calculation of the \$1,977,461 of property taxes not currently in rates as a result of the 2020 property tax year and seeks approval to include that amount in distribution rates.

The Department of Energy's Audit Division issued its final report recommending a \$4,794 reduction in the Company's request, to \$1,972,667. The Company accepts that recommendation.

The Company notes that its cost of gas hearing is scheduled for October 25, 2021, which similarly proposes rates effective November 1. The Company respectfully asks that the Commission schedule a separate hearing on that same date for this docket.

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 "Michael J. Sheehan". The signature is fluid and cursive, with a long horizontal stroke at the end.

Michael J. Sheehan

Cc: Service List