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October 6, 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, enclosed please find the *Technical Statement of David B. Simek*, with attachments and backup spreadsheets.

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 grey ink that reads "M Sheehan". The signature is fluid and cursive, written in a professional style.

Michael J. Sheehan

Enclosures

Cc: Service List