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November 17, 2021

***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 21-128; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Property Tax Adjustment Mechanism  
Tax Year 2020 Reconciliation and Rate Adjustment**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty ("Liberty"), and in compliance with Order No. 26,540 (Nov. 1, 2021), enclosed please find the Direct Testimony of Catherine McNamara, with Attachments, which supports the Company's proposal of an LDAC-based property tax adjustment mechanism ("PTAM"), and an LDAC rate adjustment consistent with the PTAM's calculation of the property taxes through March 31, 2021.

Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read "M Sheehan", is written over a light gray, semi-transparent signature strip.

Michael J. Sheehan

Enclosures

Cc: Service List