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October 22, 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 21-130; Liberty Utilities (EnergyNorth Natural Gas) Corp.
2021-2022 Winter Cost of Gas and 2022 Summer Cost of Gas**

Dear Chairwoman Martin:

On October 20, 2021, the Commission issued a procedural order directing the Company to update its response to the Commission's record requests, specifically to "1. Provide the updated live spreadsheets for all the updated COG schedules (COG Model) with all supporting work papers [and] 2. Provide all updated COG schedules in redline form to show any changes from the original filing."

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., attached please find (1) "Updated Confidential Attachment PUC RR 1-1.xlsx," which is the "live spreadsheet for all the updated COG schedules," and (2) a comparison of the original and updated models "in redline form showing the changes from the original filing," titled "Confidential Redlined DG 21-130 COG Model Comparison." There were no changes to the Company's responses to

These models contain information that is presumed confidential in cost of gas proceedings pursuant to Puc 201.06(a)(11), which confidential information cannot be

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segregated in a live Excel file and in the redline file. Therefore, only confidential versions are being filed.

Note that the Company marked a "locked" version of the updated COG model as Confidential Exhibit 3, which may be entered into the record at hearing, if the Commission so orders.

Thank you.

Sincerely,

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

Michael J. Sheehan

cc: Service List
enclosures