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April 29, 2022

*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 22-028; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
Petition for Approval of Step Adjustment Filing**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, and in compliance with Section 3.2 of the Settlement Agreement in Docket No. DG 20-105, approved in Order No. 26,505 (July 30, 2021), enclosed please find the Direct Testimony of Catherine A. McNamara and Erica L. Menard, with attachments. The Company filed these same documents today in Docket DG 20-105 as the Settlement Agreement requiring this filing was filed and approved in that docket.

The Company is now filing the same documents in this docket, which the Commission opened to consider the second step adjustment that is also part of the Settlement Agreement and Order in DG 20-105. Section 3.2 of the Settlement Agreement provided that, "Liberty shall file the updated depreciation study along with a report on its findings by May 1, 2022, for review by Staff and the OCA as part of the second step adjustment review. Any adjustments based on the updated depreciation study shall be reflected in the second step increase to take effect on August 1, 2022." The attached filing contains the updated depreciation study and describes how it will be reflected in the second step increase that is at issue in this docket.

Chairman Daniel Goldner  
April 29, 2022

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 "M. Sheehan", written in a cursive style.

Michael J. Sheehan

Enclosures

Cc: Service List