



Michael J. Sheehan, Esq.
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September 1, 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 22-045; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Winter 2022-2023 and Summer 2023 Cost of Gas**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., d/b/a Liberty, enclosed please find the Company's combined Winter 2022-2023 Cost of Gas Filing and Summer 2023 Cost of Gas Filing, which includes the Direct Testimony of Heather M. Tebbetts and the Direct Testimony of Deborah M. Gilbertson, with revised tariff pages, and supporting schedules. The Company is filing redacted and confidential versions of the filing because certain schedules contain information routinely treated as confidential in cost of gas filings, for which the Company asserts confidentiality pursuant to Puc 201.04(a)(5) and Puc 201.06(a)(11).

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