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March 13, 2024
Via Electronic Report Filing

Daniel Goldner
Chairman
New Hampshire Public Utilities Commission
21 South Fruit St., Suite 10
Concord, NH 03301-2429

Dear Chairman Goldner:

**Re: DG 23-034; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty-Keene Division
Summer 2023 Cost of Gas - Reconciliation**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty-Keene Division, and pursuant to Commission Order No. 26,807 (April 25, 2023) in Docket No. DG 23-034 approving Cost of Gas rates and the Audit Report issued by the Department of Energy on March 11, 2024, enclosed for filing please find one redacted and one confidential version of the Company's updated 2023 Summer Period Cost of Gas Reconciliation.

Please note this report has been filed via the Commission's Electronic Report Filing System. Pursuant to the Commission's March 17, 2020, secretarial letter, only an electronic version of this filing will be provided.

Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,
/s/ Alyssa E. Maston
Alyssa E. Maston

Enclosures
Cc: Mary Schwarzer
Sean Courtois