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December 15, 2020

Via Electronic Report Filing

Debra A. Howland  
Executive Director  
21 South Fruit St., Suite 10  
Concord, NH 03301-2429

Dear Ms. Howland:

**Re: DG 20-041; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty-Keene Division  
Summer 2020 Cost of Gas – Reconciliation**

On behalf of Liberty-Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 26,351 (April 30, 2020) approving Cost of Gas Rate, enclosed for filing please find one redacted and one confidential version of the Company's reconciliation of the over-/under-collection of gas costs for the Summer 2020 season.

The confidential material in the enclosed reconciliation consists of third party pricing and related information that which is presumed confidential in cost of gas filings pursuant to Puc 201.06(a)(11).

Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

A handwritten signature in black ink, appearing to read "C. McNamara", enclosed within a hand-drawn oval.

Catherine A. McNamara

Enclosures