



Michael J. Sheehan, Esq.
Senior Counsel
603-724-2135
Michael.Sheehan@libertyutilities.com

October 16, 2020

Via Electronic Mail Only

Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

**Re: Docket No. DG 20-141; Liberty Utilities (EnergyNorth Natural Gas) Corp.
Winter 2020/2021 Cost of Gas Filing and Summer 2021 Cost of Gas**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed is the Revised Direct Testimony of David B. Simek and Catherine A. McNamara, and several revised attachments to the Simek/McNamara testimony.

Pursuant to the Commission's March 17, 2020, secretarial letter, the Company is filing only electronic versions of these documents.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Sheehan".

Michael J. Sheehan

Enclosures
cc: Service list