



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

October 19, 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 and Summer 2021 Cost of Gas Filing**

Dear Ms. Howland:

At the request of Commission Staff, and on behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed are redlined versions of the same Revised Direct Testimony of David B. Simek and Catherine A. McNamara and attachments that the Company filed on October 16, 2020.

This filing does not contain confidential information.

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 that reads "M. Sheehan".

Michael J. Sheehan

Enclosure

cc: Service list