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January 29, 2021

Via Electronic Report Filing

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

Dear Ms. Howland:

**Re: DG 19-145; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
2020 Summer Period Cost of Gas Reconciliation**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, and in accordance with Commission Order No. 26,306 (October 31, 2019), enclosed for filing please find one redacted and one confidential copy of the 2020 Summer Period Cost of Gas reconciliation.

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