



Steven E. Mullen
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April 27, 2021

Via Electronic Mail

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 20-105; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Estimated Rate Case Expenses**

Pursuant to Puc 1905.01(a), Liberty Utilities (EnergyNorth Natural Gas) Corp. provides the attached information regarding rate case expenses incurred through April 27, 2021.

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 that reads "Steven E. Mullen". The signature is written in a cursive, slightly slanted style.

Steven E. Mullen

Enclosure

Cc: Paul Dexter, Esq., Staff Counsel
D. Maurice Kreis, Consumer Advocate