

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

September 10, 2021

Via Electronic Mail Only

Dianne Martin, Chairwoman

New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10

Concord, New Hampshire 03301-2429

Re: Docket No. DG 21-128; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Property Tax Adjustment Mechanism — Tax Year 2020 Reconciliation and Rate
Adjustment Filing

Dear Chairwoman Martin:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty, enclosed for filing in the above docket please find Supplemental Tariff Pages. New tariff page 103A describes the new Property Tax Adjustment Mechanism (PTAM) that the Commission approved in the Company's recent rate case to go into effect November 1, 2021. Inserting this new page into the existing tariff required corresponding changes to the Table of Contents, page iii, and the Check Sheet, pages 1 and 4. Both clean and redline tariff pages are attached. The Company respectfully requests approval of these tariff changes as part of this proceeding.

Also, note that the Company provided with its initial filing a spreadsheet that contains the property tax totals for each town and a separate tab that includes an entry for the amount of every property tax invoice from every town. The Company provided copies of the invoices (approximately 60MB) to the Department of Energy, the Office of the Consumer Advocate, and the Audit Division (which has already commenced its audit). The Company did not include the

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invoices with its initial Commission filing but will provide those documents to the Commission if requested, an offer the Company will repeat at the hearing in this matter.

Pursuant to the Commission's March 17, 2020, secretarial letter, only an electronic version of this filing will be provided. Thank you.

Sincerely,

Michael J. Sheehan

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Enclosure

Cc: Service List