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October 22, 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 21-132; Liberty Utilities (EnergyNorth Natural Gas) Corp.
Keene Division 2021-2022 Winter Cost of Gas**

Dear Chairwoman Martin:

On October 20, 2021, the Commission issued a procedural order directing the Company to, "1. Provide the updated live spreadsheets for all the updated COG schedules (COG Model) with all supporting work papers [and] 2. Provide all updated COG schedules in redline form to show any changes from the original filing."

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., attached please find (1) "Confidential Updated Keene Winter 2021-2022 COG Model.xlsb," which is the "live spreadsheet for all the updated COG schedules," and (2) a comparison of the original and updated models "in redline form showing the changes from the original filing," titled "Confidential Redlined DG 21-132 COG Model Comparison."

These models contain information that is presumed confidential in cost of gas proceedings pursuant to Puc 201.06 (a)(11), which confidential information cannot be segregated in a live Excel file and in the redline file. Therefore, only confidential versions are being filed.

Dianne Martin, Chairwoman

October 22, 2021

Note that the Company marked a "locked" version of the updated COG model as Confidential Exhibit 3, which may be entered into the record at hearing, if the Commission so orders.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Sheehan". The signature is fluid and cursive, with the first name being more prominent.

Michael J. Sheehan

cc: Service List
enclosures