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March 26, 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 20-152; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty—Keene Division
2020-2021 Winter Period Cost of Gas – April 2021 Monthly COG Adjustment (2nd REVISED)**

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp.—Keene Division (the “Company”) and in accordance with New Hampshire Public Utilities Commission (the “Commission”) Order No. 26,428 (December 2, 2020) in Docket No. DG 20-152, I enclose for filing certain revisions to the Company’s April 2020-2021 Winter Period Cost of Gas filing dated March 24, 2021. The Company has marked certain third party pricing information as confidential pursuant to Puc 201.06(a)(11).

This filing includes presentation changes requested by Staff to the “*Calculation of Cost of Gas Rate*” page. These changes do not impact the rate change filed for on March 24, 2019.

Please note this report has been filed via the Commission’s Electronic Report Filing System.

Thank you for your attention to these matters. 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