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August 15, 2024

Via Electronic Report Filing

Daniel Goldner
Chairman
New Hampshire Public Utilities Commission
21 South Fruit St., Suite 10
Concord, NH 03301-2429

**Re: DG 23-084; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty-Keene
Division
Winter 2023-24 Cost of Gas - Reconciliation**

Dear Chairman Goldner:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty-Keene Division, and pursuant to Commission Order No. 26,900 (October 31, 2023) in Docket No. DG 23-084 approving Cost of Gas rates, enclosed for filing please find one redacted and one confidential version of the Company's updated 2023-24 Winter Period Cost of Gas Reconciliation.

Please note this report has been filed via the Commission's Electronic Report Filing System. Pursuant to the Commission's March 17, 2020, secretarial letter, only an electronic version of this filing will be provided.

Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,

/s/ Alyssa E. Maston

Alyssa E. Maston

Enclosures

cc: Mary Schwarzer
Sean Courtois