



September 17, 2020

Mark D. Marini, Secretary  
Department of Public Utilities  
One South Station, 5th Floor  
Boston, MA 02110

Re: Liberty Utilities, D.P.U. 20-58-C

Dear Mr. Marini:

On behalf of Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty (the "Company"), enclosed for filing in the above-referenced proceeding is the Company's 2020 Small Commercial Arrearage Forgiveness Program COVID-19 Plan (the "Plan") Compliance Filing, comprised of a clean version of the Plan together with a redlined version illustrating the non-substantive changes the Company made to the AFP template approved by the Department in the above-captioned docket.

Thank you for your attention to this filing.

Very truly yours,

A handwritten signature in black ink that reads "R. J. Ritchie".

Ronald John Ritchie, Esq.

Enclosures.

cc: Rachel Cottle, Hearing Officer  
Service List, D.P.U. 20-58