



Stephen R. Hall
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NHPUC 10AUG15 11:34

August 7, 2015

Via Electronic Mail and US Mail

Debra Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

**Re: DG 14-180; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Recoupment and Rate Case Expense**

Dear Ms. Howland:

In accordance with the Stipulation and Settlement Agreement Regarding Permanent Rates ("Settlement") approved by the Commission in Order No. 25,797 dated June 26, 2015 in Docket No. DG 14-180, I am enclosing the final calculations of the amount of recoupment and rate case expense. The Settlement required that EnergyNorth file this information by September 30, 2015.

The actual amount of rate case expense is \$411,782, which is \$13,309 higher than the estimated rate case expense shown on Attachment 3 to the Settlement. See Attachment A hereto. The primary reason for the increase is due to the inclusion of costs for the Commission Staff's consultant, which were not available at the time of the filing of the Settlement.

The actual amount of recoupment is \$2,990,348, which is \$17,399 higher than the estimated recoupment amount shown on Attachment 2 to the Settlement. See Attachment B hereto. The reason for the increase is that therm sales for the months of May and June 2015 were slightly higher than the estimated amounts used in the calculation of the estimated recoupment.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall". The signature is written in a cursive, flowing style.

Stephen R. Hall

Enclosures

Debra A. Howland

August 7, 2015

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cc: Alexander Speidel
Michael Sheehan
Stephen Frink
Susan Chamberlin
James Brennan