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David B. Simek  
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February 27, 2018

**Via Electronic and US Mail**

Debra A. 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  
Occupant Accounts – CY 2017**

Dear Ms. Howland:

Pursuant to Section II. J. of the Settlement Agreement in Docket No. DG 14-180, enclosed for filing please find Liberty Utilities' Occupant Account report for calendar year 2017.

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

Sincerely,

A handwritten signature in black ink that reads "David B. Simek". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

David B. Simek

Enclosure

cc: Steve Frink  
Al-Azad Iqbal  
Amanda Noonan  
OCA Litigation

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