



Sarah B. Knowlton
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May 20, 2015

NHPUC 22MAY15AM10:59

Via US and Electronic Mail

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

Re: DG 15-104; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities FY 2015 Cast Iron / Bare Steel Program Results

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of the following revisions to the Company's April 15, 2015, filing in this docket:

- Attachment GMC/ITC-1 – Revised (revisions are shown in redline)
- Attachment GMC/ITC-2 – Revised (revisions are highlighted in yellow)
- Direct Testimony of David B. Simek (revisions are shown in redline)
- Attachment DBS-1 - Revised
- Attachment DBS-2 - Revised
- Attachment DBS-3 - Revised
- Attachment DBS-4 - Revised

The revisions to these documents arise out of the Company's removal of \$161,388 of coated steel service cost and a property tax percentage reduction from 3.21% to 2.97%. These changes result in a reduction of the proposed incremental annual revenue requirement from \$311,610 to \$253,694.

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

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosures
cc: Service List