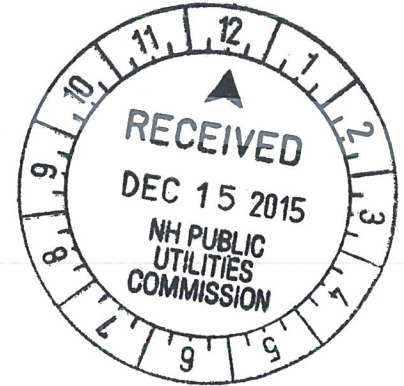




David B. Simek
Lead Utility Analyst, Rates & Regulatory Affairs
O: 603-216-3514
E: David.Simek@libertyutilities.com

December 15, 2015



Via ERF 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 15-117 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities -
Keene Division
2015 Summer Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,782 dated April 28, 2015, in Docket DG 15-117, I enclose for filing the Company's reconciliation of the over/under collection of gas costs for the 2015 summer season.

Please note this report has been filed via the Commission's Electronic Report Filing System.

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 "David B. Simek".

David B. Simek

Enclosures

cc: Service List