

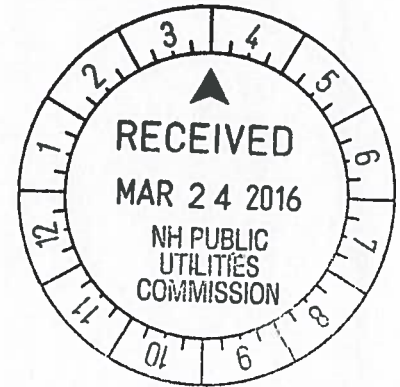


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March 24, 2016

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 15-353 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities
2015 - 2016 Winter Period Cost of Gas – April 2016 Monthly COG Adjustment**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,833 dated October 30, 2015, in Docket DG 15-353, I enclose for filing the Company's current (April) calculation of its projected over or under collection of gas costs for the 2015 - 2016 winter season ending April 30, 2016.

The calculation reflects the actual November 2015 through April 2016 NYMEX settled forward prices as of March 18, 2016. The resulting projected under collection of approximately \$2,080,414 is 5.5% of the total revised anticipated gas costs for the 2015 - 2016 winter season.

The current and revised cost of gas rates are summarized in the following table.

	Cost of Gas Rates		
	<u>Current Rate</u>	<u>Revised Rate</u>	<u>Change</u>
Residential	\$0.2634	\$0.4423	\$0.1789
Commercial/Industrial High Winter Use	\$0.2572	\$0.4361	\$0.1789
Commercial/Industrial Low Winter Use	\$0.2765	\$0.4554	\$0.1789

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

Debra A. Howland

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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". The signature is written in a cursive style with a large, stylized 'D' and 'S'.

David B. Simek

Enclosures

cc: Service List