



David B. Simek
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July 29, 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 – Reconciliation**

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 one redacted and one confidential copy of the 2015-2016 Winter Period Cost of Gas reconciliation.

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

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