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June 11, 2018

Via Hand Delivery and Electronic Mail

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 JUN 1 2018

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COMMISSSION

OUT 10

Re:

DG 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

Distribution Service Rate Case Compliance

Dear Ms. Howland:

In compliance with Commission Order No. 26,122 dated April 27, 2018, enclosed for filing please find Liberty Utilities' illustrative tariff (see Attachment A) and draft customer notice detailing the rates, terms, and conditions associated with decoupling (see Attachment B). The notice also includes educational material that provides a definition of decoupling, a description of how the mechanism will work, and the changes customers can expect to see on their monthly bills. The Company plans to work directly with Staff and the OCA to further develop this communication and educational material following their initial review of the enclosed information, as shown in the attached timeline for customer communications (see Attachment C).

Included with this filing is the LDAC section of the Company's tariff (Section 17). The Proposed Revenue Decoupling Mechanism is detailed under the LDAC section of the Company's tariff. The Revenue Decoupling Adjustment Clause (RDAC) includes detail regarding the RDAC purpose, effective date, applicability, definitions, the underlying calculations and formulas, application to customer bills, and reporting requirements.

Liberty will contact the Commission Staff and the OCA in the next few weeks to commence discussion on the enclosed material and to begin refining the informational and educational material on decoupling.

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

Sincerely

David B. Simek

Enclosures

cc: Service List