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May 30, 2019

Via Electronic and US Mail

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

RE: DE 17-136; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities NHSaves Energy Efficiency Programs – YE 2018

Dear Ms. Howland:

On behalf of Liberty Utilities, I enclose for filing in the above-captioned docket an original and three copies of the calculation of the shareholder incentive report relating to the Company's energy efficiency programs for program year 2018. The Commission approved the 2018 programs in its Order No. 26,095 issued on January 2, 2018.

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

Sincerely,

Star E. Mall

Steven E. Mullen

Enclosures cc: Service List