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Via Hand-Delivery and Electronic Mail

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

Re: DG 19-161 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

Request for Change in Rates

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed for filing are seven copies of a *Memorandum Regarding the 2-Year Period of RSA 378:7*.

Thank you.

Sincerely,

Michael J. Sheehan

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Enclosures cc: Service List