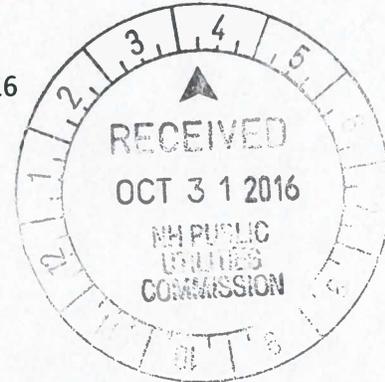




David B. Simek
Lead Utility Analyst, Rates & Regulatory Affairs
O: 603-216-3514
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October 31, 2016



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 06-120 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Residential Low-Income Assistance Program – Q4 2016**

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' Residential Low-Income Assistance Program report for quarter ending September 2016 for the 2015-2016 program year. Actual and projected discounts for the 2015-2016 program years are provided. 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". The signature is fluid and cursive.

David B. Simek

Enclosure

cc: Steve Frink
Amanda Noonan
OCA Litigation