

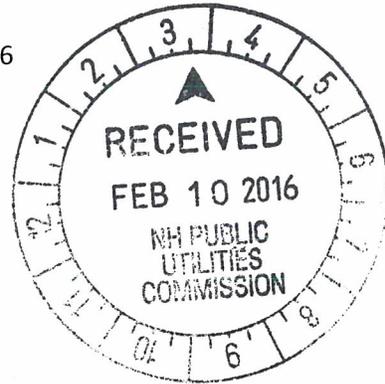


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February 10, 2016

Via ERF and US Mail

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



**Re: DE 14-216 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
 2015-2016 CORE NH Electric and Gas Energy Efficiency Programs
 December 2015 Energy Efficiency Monthly Expense**

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' monthly report of collections, expenditures, incentive, interest, and therm sales associated with the implementation and cost recovery of its energy efficiency programs through December 2015. This report updates the forecasted energy efficiency program expenditures consistent with Liberty Utilities 2015-2016 CORE Electric Energy Efficiency and Gas Energy Efficiency Programs approved by the Commission in Order No. 25,747, dated December 31, 2014, and the DSM Rate per therm approved by the Commission in Order No. 25,833, dated October 30, 2015, in Docket DG 15-353.

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,

David B. Simek

Enclosure

cc: Service List

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