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December 14, 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 16-<sup>307</sup>315 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Keene Division 2016 Summer Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,884 dated April 26, 2016, in Docket No. DG 16-<sup>307</sup>315, I enclose for filing the Company's reconciliation of the over/under collection of gas costs for the 2016 summer season.

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,

David B. Simek

Enclosures

cc: Service List

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