



David B. Simek
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January 31, 2017

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 16-315 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2016 Summer Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,884 dated April 21, 2016, in Docket No DG 16-315, I enclose for filing one redacted and one confidential copy of the 2016 Summer Period Cost of Gas reconciliation.

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".

David B. Simek

Enclosures

cc: Service List