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November 23, 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 16-814 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities 2016/2017 Winter Period Cost of Gas – December 2016 Monthly COG Adjustment

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. 25,958 dated October 26, 2016, in Docket DG 16-814, I enclose for filing the Company's current (December) calculation of its projected over or under collection of gas costs for the 2016/2017 winter season ending April 30, 2017.

The calculation reflects the actual November 2016 through April 2017 NYMEX settled forward prices as of November 15, 2016. The resulting projected over collection of approximately \$6M is 11.05% of the total revised anticipated gas costs for the 2016/2017 winter season.

The current and revised cost of gas rates are summarized in the following table.

	Cost of Gas Rates			
	Current Rate	Revised Rate	Change	Ī
Residential	\$0.7162	\$0.6439	(\$0.0723)	
Commercial/Industrial High Winter Use	\$0.7121	\$0.6398	(\$0.0723)	
Commercial/Industrial Low Winter Use	\$0.7305	\$0.6582	(\$0.0723)	

Please note this report has been filed via the Commission's Electronic Report Filing System.

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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