



Stephen R. Hall  
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February 6, 2018

**Via Electronic 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 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Estimated Rate Case Expenses**

Dear Ms. Howland:

Pursuant to Puc 1905.01(a), Liberty Utilities (EnergyNorth Natural Gas) Corp. provides the attached information regarding rate case expenses incurred through January 31, 2018.

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 "Stephen R. Hall". The signature is written in a cursive, flowing style.

Stephen R. Hall

Enclosure

cc: Paul Dexter, Esq., Staff Counsel  
D. Maurice Kreis, Esq., Consumer Advocate

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