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October 10, 2018

Via Electronic Mail and Hand Delivery

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

**Re: Docket No. DG 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp.
Request for Change in Rates**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp., enclosed please find seven copies of the Company's responses to record requests made during the July 17, 2018, hearing in the above docket, and revisions to two other exhibits. A brief explanation of each follows.

Record Request #1.

Please provide an updated Exhibit 79 showing the appropriate revenues for Keene customers during the temporary rate period of July 1, 2017, through April 30, 2018.

Exhibit 84 was reserved for this response. See transcript of July 17, 2018, hearing at 99.

Response

See attached Exhibit 84. This exhibit updates Exhibit 79 with the appropriate revenues for Keene customers for the Monthly Distribution Revenues at Current/Old Rates and the Impact of Temporary Rate Increase sections of the analysis during temporary rate period. This exhibit also includes corrections for temporary rates and permanent rates. Explanation of these additional corrections is provided in the Response to Record Request #2 (Exhibit 85).

Record Request #2

Please reconcile the differences between the allowed recoupment of approximately \$1.3M, shown in Appendix 5 of Order No. 26,122, and the requested recoupment of approximately \$3.3M shown in Exhibit 80.

Exhibit 85 was reserved for this response. See transcript of July 17, 2018, hearing at 101.

Response

See attached Exhibit 85. This exhibit consists of a text response and a schedule showing the requested reconciliations. Further, the General section of the text response provides an explanation of the corrections to temporary rates and permanent rates.

Record Request #3

Please provide an updated Exhibit 79 extending the analysis for the full rate year period, May 1, 2018, through April 30, 2019.

Exhibit 87 was reserved for this response. See transcript of July 17, 2018, hearing at 112.

Response

See attached Exhibit 87. Note that this exhibit is identical to Exhibit 84 except for the extension of the analysis for the full rate year period, May 1, 2018, through April 30, 2018. The total amount shown in Section VI, 2018 Revenue Impact, column labeled “5/2018-4/2019 Total”, matches the authorized permanent rate increase of \$8,060,117.

Updated Exhibits

Also included with this letter are revised versions of Exhibits 80 and 86, which were previously accepted by the Commission. Explanations of these revisions follow.

Exhibit 80

The updated version of Exhibit 80 has been expanded to include the RLIAP adjustment, a test-year analysis, and an actual-to-test-year difference analysis. In addition, the corrections for temporary and permanent rates explained in Exhibit 85 have been incorporated. The additional analyses were required for recoupment variance analysis shown in Exhibit 85.

Exhibit 86

The updated version of Exhibit 86 incorporates the same adjustments included in the actual period analysis of updated Exhibit 80, page1, and it also reflects the updated tax reform adjustments proposed by the Company in its August 9, 2018, filing in this docket.

The Company intends to make witnesses available to answer questions about these exhibits at the hearing tentatively scheduled for October 19, 2018.

Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", written in a cursive style.

Michael J. Sheehan

Enclosures
cc: Service List