

**Fiscal Year 2017 Cast Iron/Bare Steel Replacement Program  
Results Filing  
DG 17-XXX**

**April 14, 2017**

**Submitted to:  
New Hampshire  
Public Utilities Commission**

**Submitted by:  
  
Liberty Utilities (EnergyNorth Natural Gas) Corp.  
d/b/a Liberty Utilities**

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## INTRODUCTION

Pursuant to the settlement agreement approved by the New Hampshire Public Utilities Commission (the “Commission”) as part of the National Grid plc/KeySpan Corporation merger proceeding in Docket No. DG 06-107 and the settlement agreement in Docket No. DG 11-040 (the “Settlement Agreement”) approved by Order No. 25,370, Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities (“Liberty” or the “Company”) submits the results of the Cast Iron Bare Steel (“CIBS”) Replacement Program for fiscal year 2017 (April 1, 2016 to March 31, 2017). As required by the Settlement Agreement, the Company submits the following information in connection with this report and the prefiled Joint Testimony of Richard G. MacDonald and Brian R. Frost, and the Testimony of David Simek: (1) a report detailing the actual amount of capital investments made in accordance with implementing the CIBS program during fiscal year 2017 (Attachment RGM-BRF-2 to Joint MacDonald-Frost Testimony); (2) a calculation of the incremental revenue requirement associated with placing the capital investments into rate base above a base spending level of \$520,965 (Attachment DBS-1 to Simek Testimony); (3) a description of variances between actual results and the original plan, and (4) a request for a permanent increase in base distribution delivery rates in the amount of \$694,182 effective for usage on and after July 1, 2017. In addition, this report and Mr. Simek’s Testimony will provide an update on the status of pending road degradation fee litigation between Liberty and the cities of Concord and Manchester, a discussion of Liberty’s treatment of the Concord and Manchester road degradation fees in this filing, and a description of the repairs tax deduction for which CIBS projects are eligible.

## SECTION 1: ACTUAL CAPITAL EXPENDITURES

Actual capital expenditures incurred during implementation of the CIBS program for fiscal year 2017 are detailed in Attachment RGM-BRF-2 to the MacDonald-Frost Testimony. Through a series of technical sessions that began in 2008, the Commission Staff and the Company have agreed that the capital investment amounts to be included for recovery under CIBS may include all prudently incurred direct and indirect<sup>1</sup> costs associated with: (i) replacement or abandonment<sup>2</sup> of cast iron and bare steel mains, including replacement of existing pipe with replacement pipe of the same size<sup>3</sup>, with recovery for the costs of “upsizing” the pipe allowed only when specifically justified;<sup>4</sup> (ii) replacement or abandonment of cast iron or bare steel service lines directly connected to bare steel or cast iron main replacement projects; and (iii) tie over of connected service lines not replaced or abandoned as part of a cast iron bare steel main replacement project.

Categories of costs that may not be included for recovery under CIBS include: (i) replacement or abandonment of plastic main; (ii) replacement or abandonment of coated steel main, regardless of vintage, unless approved by the Safety Division of the Commission; (iii) replacement, abandonment, or reconnecting of plastic or coated steel services that were connected to existing cast iron or bare steel main replacement projects; (iv) the differential in cost to replace existing cast iron or bare steel mains with pipe of a diameter that is greater than the existing main

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<sup>1</sup> Indirect costs mean overheads such as pension, OPEB's and other fringe benefits, payroll taxes, material handling costs and other general & administrative expenses that are loaded on all labor and material transactions. Categories of costs that may not be included for recovery under the plan include costs related to CIBS planning (other than normal engineering and project planning), reporting and filing.

<sup>2</sup> For purposes of ii and iii, abandonments such as mains that are not servicing a customer via a service will not be allowed. Other abandonments will be considered by Staff on a case by case basis.

<sup>3</sup> 3-inch pipes, which are no longer standard size, will be routinely replaced with 4-inch pipes.

<sup>4</sup> See Settlement Agreement in DG 11-040, Attachment J, section (20) n.

and the cost to replace that main with a pipe that is larger than the existing main, unless specifically justified; (v) relocation of customer meters from inside to outside; (vi) random cast iron or bare steel service replacements not connected to a cast iron or bare steel main replacement project; (vii) carryover costs in aggregate exceeding 5% of the approved estimated total expenditures under the CIBS program for the construction year, unless approved by the Safety Division; and (viii) replacements made under the Cast Iron Encroachment Policy are not eligible for accelerated rate recovery in the Cast Iron/Bare Steel Program unless a special circumstance is approved by the Safety Division.

On January 15, 2016, the Company made its proposed FY 2017 CIBS program filing with the Commission. On April 28, 2016, the filing was reviewed with Staff for project selection and scope. The Company also responded to several sets of discovery requests from Staff and OCA in relation to the FY 2017 CIBS program filing.

The FY 2016 carryover costs that were captured within the FY 2017 program totaled \$585,800. According to the Settlement Agreement in DG 11-040, Attachment J, section 20(d)(2.7), “carryover costs in aggregate exceeding 5% of the approved estimated total expenditures under the CIBS program for the construction year, unless approved by the Safety Division.” The estimated total cost associated with completed FY 2016 projects is \$10,756,481, resulting in a 5% cap of \$537,824 allowable carryover cost. Therefore, the differential amount of \$47,976 requires approval from the Safety Division for inclusion into the rate recovery calculation. The Company is requesting such approval as part of this filing.

Line 54 column BB of Attachment RGM-BRF-2 shows the actual recoverable expenditures of the FY 2016 projects, totaling \$6,461,916. After removing from the actual expenditures the CIBS base amount of \$520,965 in accordance with the terms of the Settlement Agreement, the total incremental expenditures to be included in rate base is \$5,940,952. Appendix A to this report is the Condition Bare Steel Main Replacement Program – Sample Analysis Report for FY 2017. This report contains photographs and descriptions of various pipe segments removed and catalogued as part of the FY 2017 CIBS program.

## **SECTION 2: CALCULATIONS OF INCREMENTAL REVENUE REQUIREMENT**

In this filing, Liberty is seeking recovery in rates of the incremental revenue requirement associated with an additional \$5,940,952 of CIBS recoverable capital investments. As set forth in Attachment DBS-1, page 1 to Mr. Simek's Testimony, the revenue requirement associated with the CIBS cumulative capital expenditures is \$2,764,057 (line 35(i)) with a corresponding revenue deficiency of \$694,182 (line 39 (i)). Consistent with prior delivery rate increases for the CIBS program, the Company proposes to apply the increase pro rata across all customer classes. Attachment DBS-1, page 4 to Mr. Simek's Testimony also indicates the annual bill impacts for an average residential customer and commercial customers in rate classes G-41, G-42 and G-52. Attachment DBS-2 is a computation of the cumulative revenue requirement associated with the CIBS program since its inception in FY 2009.

## **SECTION 3: DIFFERENCES BETWEEN INITIAL ESTIMATED EXPENDITURES AND FISCAL YEAR-END ESTIMAED EXPENDITURES**

The Company's FY 2017 CIBS Plan provided for the replacement or abandonment of 10.83 miles of cast iron and bare steel pipe at an estimated cost of \$10,472,399, (excluding the

City of Manchester degradation fees). As shown on Attachment RGM-BRF-2 (line 44 column AG), the Company eliminated 10.26 miles of cast iron and bare steel at a cost of \$9,795,922 (line 43, column BI), excluding the City of Manchester degradation fees. A reconciliation of the total costs to the total recoverable costs is shown in the table below:

		<u>Attachment RGM-BRF-2</u> <u>Reference</u>
Actual Loaded Costs (excl. Manchester degradation fees)	\$9,795,922	line 43, column BI
FY 2016 allowable carry-over costs	\$537,824	line 52, column BB
FY 2016 remaining carry-over costs	\$47,976	line 53, column BB
Less: Expected FY 2017 carry-over costs	-\$2,301,960	line 43, column BD
Non-recoverable main costs	-\$267,495	line 43, column AX
Non-recoverable service costs	-\$1,350,350	line 43, column AY
Total Recoverable Costs	<u>\$6,461,916</u>	line 54, column BB

Details of the variances between estimated and actual costs by project are shown in Attachment RGM-BRF-2 columns BE through BK.

#### **SECTION 4: STATUS OF THE PENDING LITIGATION BETWEEN LIBERTY AND THE CITIES OF CONCORD AND MANCHESTER**

On June 15, 2010, National Grid filed an action in Hillsborough County Superior Court against the City of Manchester seeking an injunction against enforcement of regulations concerning street opening permit fees (“degradation fees”), as well as a request for a declaratory judgment invalidating such fees. The matter was docketed as NO 216-2010-EQ 001722. Similarly, on June 29, 2010, National Grid filed an action in Merrimack County Superior Court against the City of Concord seeking an injunction against enforcement of its degradation fee regulations, as well as a request for a declaratory judgment invalidating such fees. The matter was docketed as NO 217-2010-CV-00402. On April 6, 2011 the Company filed a motion for summary judgment

in the Concord matter, and filed a motion for summary judgment in the Manchester matter on May 6, 2011.

On August 25, 2011, the Merrimack County Superior Court granted summary judgment to National Grid on the basis that the degradation fees at issue are pre-empted by state law. The City of Concord subsequently appealed that decision to the New Hampshire Supreme Court, which held that the City ordinance is not preempted by State law. The Supreme Court concluded that there was a factual dispute between EnergyNorth and the City regarding whether patching an excavated paved road with new pavement diminishes or restores the road's original life expectancy. The case was remanded to Superior Court for trial, which was completed in May 2015. The trial court issued an order in July 2015, which struck down the penalty provisions in each ordinance for excavating new pavement, but otherwise upheld the ordinances. Both parties appealed to the New Hampshire Supreme Court. The parties attempted mediation in January 2016, but were unsuccessful. In November 2016 the Supreme Court heard arguments regarding the case. The Company expects to receive a decision regarding this case before the summer of 2017.

## **SECTION 5: TREATMENT OF CONCORD AND MANCHESTER DEGRADATION FEES**

Liberty agreed to pay degradation fees to the City of Concord under protest while the litigation and appeal are pending. The City of Manchester agreed to allow Liberty to refrain from paying the fees, subject to the issuance of bonds in sufficient amount to pay any outstanding fees. Although Liberty has not been paying the Manchester degradation fees, it has been accruing the costs in its books and records. The FY2017 CIBS program recoverable costs are exclusive of the



Manchester degradation fees. For the FY2018 program, Manchester degradation fees will also be excluded from the recoverable estimated and actual costs.

A summary of degradation fees included for recovery as part of the CIBS program costs is as follows:

<u>Period</u>	<u>City of Concord</u>	<u>City of Manchester</u>	<u>Total</u>
Fiscal 2011	\$19,856	\$275,035	\$294,891
Fiscal 2012	\$37,960	\$39,885	\$77,845
Fiscal 2013	\$9,747	\$382,335	\$392,082
Fiscal 2014	\$48,350	-0- (1)	\$48,350
Fiscal 2015	\$75,541	-0- (1)	\$75,541
Fiscal 2016	\$129,773	-0- (1)	\$129,773
Fiscal 2017	\$125,308	-0- (1)	\$125,308
Total	<u>\$446,535</u>	<u>\$697,255</u>	<u>\$1,143,790</u>

(1) Excludes FY 2014 through FY 2017 accrued Manchester degradation fees in the amounts of \$246,449, \$236,710, \$202,250 and \$512,650, respectively from the calculation of the revenue requirement.

Upon a successful outcome of the litigation, the Company will refund the revenue previously collected in revenue requirement calculations. Attachment DBS-3 to Mr. Simek's Testimony shows an estimated calculation of this amount. Currently, the Company would need to return approximately \$122,819 to customers as shown on Page 1, Line 32(b). This is based on the assumption that the litigation will be conclusively resolved before the filing of the FY 2018 revenue requirement. It is estimated that the Concord and Manchester degradation fees to be incurred during the FY 2018 construction season will be \$245,140 and \$1,011,640, respectively.

## **SECTION 6: TAX DEDUCTION FOR REPAIR EXPENSES**

In 2009, the Internal Revenue Service issued guidance, under Internal Revenue Code Section 162, regarding the eligibility of certain repair and maintenance expenses for an immediate deduction for income tax purposes, but capitalized by the Company for book purposes. This tax deduction has the effect of increasing deferred taxes and lowering the revenue requirement that customers will pay under the CIBS program. Repairs resulting in the replacement of less than 20 percent of an original unit of property qualify for a repairs tax deduction. A gas company's gas subsystem is considered a "unit of property" for the purposes of the repairs tax deduction. As explained in Mr. Simek's Testimony, projects included in the CIBS program are expected to qualify as repairs; thus, when computing the revenue requirement, the Company reflects a tax deductibility of 100 percent for all CIBS jobs.

## **SECTION 7: CAST IRON/BARE STEEL REPLACED UNDER MUNICIPAL PROJECTS AND THE CAST IRON ENCROACHMENT POLICY**

In FY 2016, the Company replaced approximately 30 feet of cast iron through the Cast Iron Encroachment Policy and approximately 15,663 feet of cast iron and bare steel through municipal projects, totaling to approximately 2.97 miles of replacement. Added to the 10.26 miles replaced under the CIBS program, this amounts to approximately 13.23 miles of cast iron and bare steel replacement in FY 2017. A yearly summary of cast iron and bare steel replacement through municipal projects and encroachments can be seen below:

	<b>Footage of Cast Iron/Bare Steel Replaced</b>	
<b>Fiscal Year</b>	<b>Municipal Projects</b>	<b>Encroachments</b>
2008-2009	10,980	171
2009-2010	19,920	28
2010-2011	11,649	62
2011-2012	17,791	40
2012-2013	12,524	53
2013-2014	19,118	55
2014-2015	10,587	169
2015-2016	12,206	248
2016-2017	15,663	30
<b>Total Footage</b>	<b>130,438</b>	<b>856</b>
<b>Total Mileage</b>	<b>24.70</b>	<b>0.16</b>

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## **APPENDIX A: FY 2017 CONDITION BARE STEEL MAIN REPLACEMENT PROGRAM – SAMPLE ANALYSIS**

Over the course of the FY 2017 construction season, bare steel pipe and soil samples were collected from the CIBS main replacement program. Each sample was sand blasted to exposed the pipe down to the bare metal and will be provided for visual representation. Soil samples were taken as close to the pipe samples as possible in an effort to retrieve native soil. Chemical testing was conducted to determine the existing pH, chloride, sulfide and sulfate levels. Microbiological testing for Acid Producing Bacteria (APB) and Sulfate Reducing Bacteria (SRB) were performed as well. Both chemical and microbiological tests were conducted as soon as possible. The table below shows the threshold of bacteria levels based on the results of bacterial colonies per milliliter.

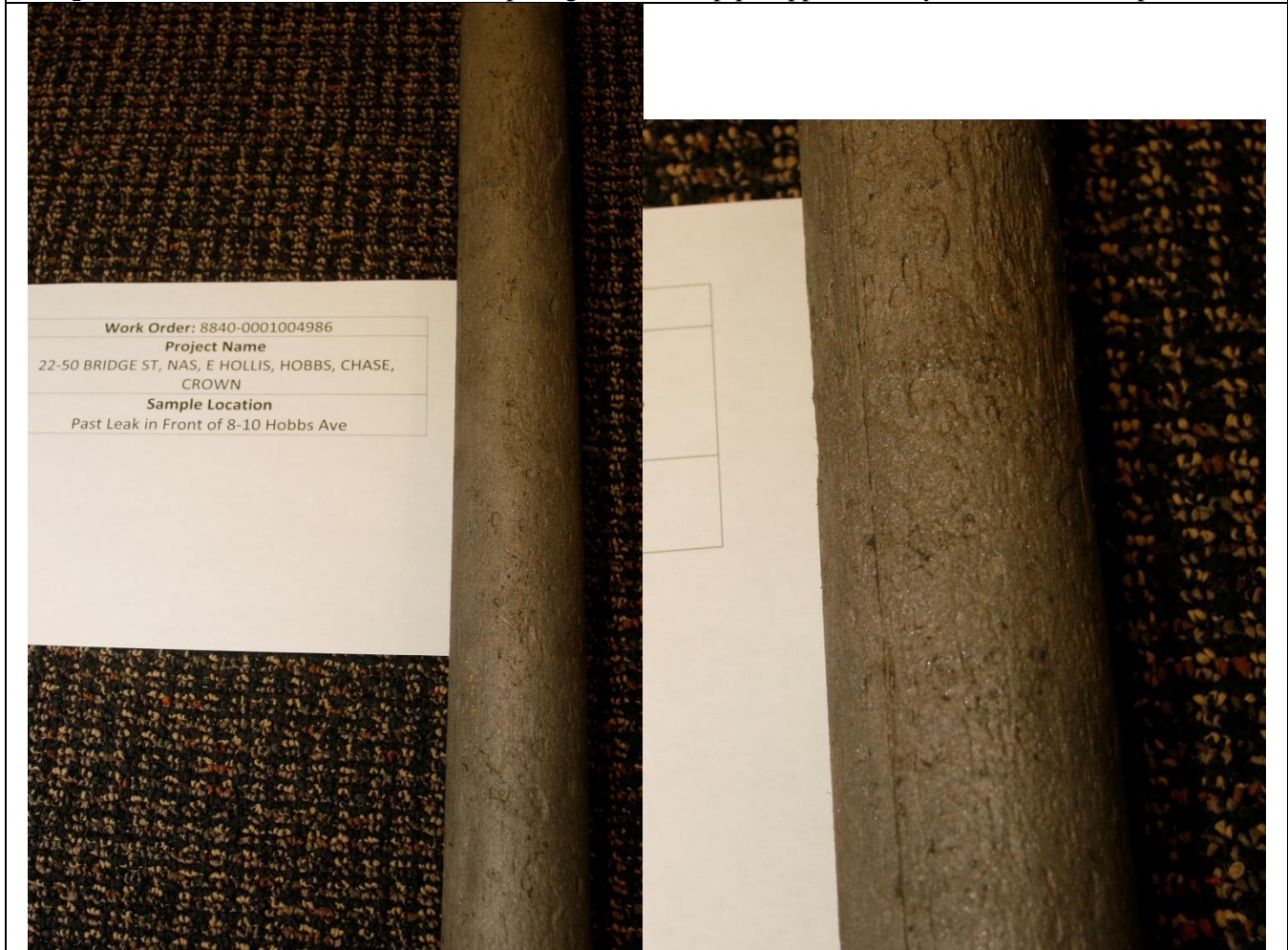
<b>Number of Positive Bottles</b>	<b>Bacteria Colonies/ml</b>	<b>Reporting Value Colonies/ml</b>	<b>Bacteria Level</b>
0	< 1 - 10	< 10	Low
1	10	10	Low
2	10 - 100	100	Medium
3	100 - 1000	1,000	Medium
4	1,000 - 10,000	10,000	High
5	> 10,000 - 100,000	100,000	High

Positive APB and SRB vials with corresponding reporting values.

Details and testing results for the six pipe and soil samples collected are summarized on the following pages:

**Sample 1**

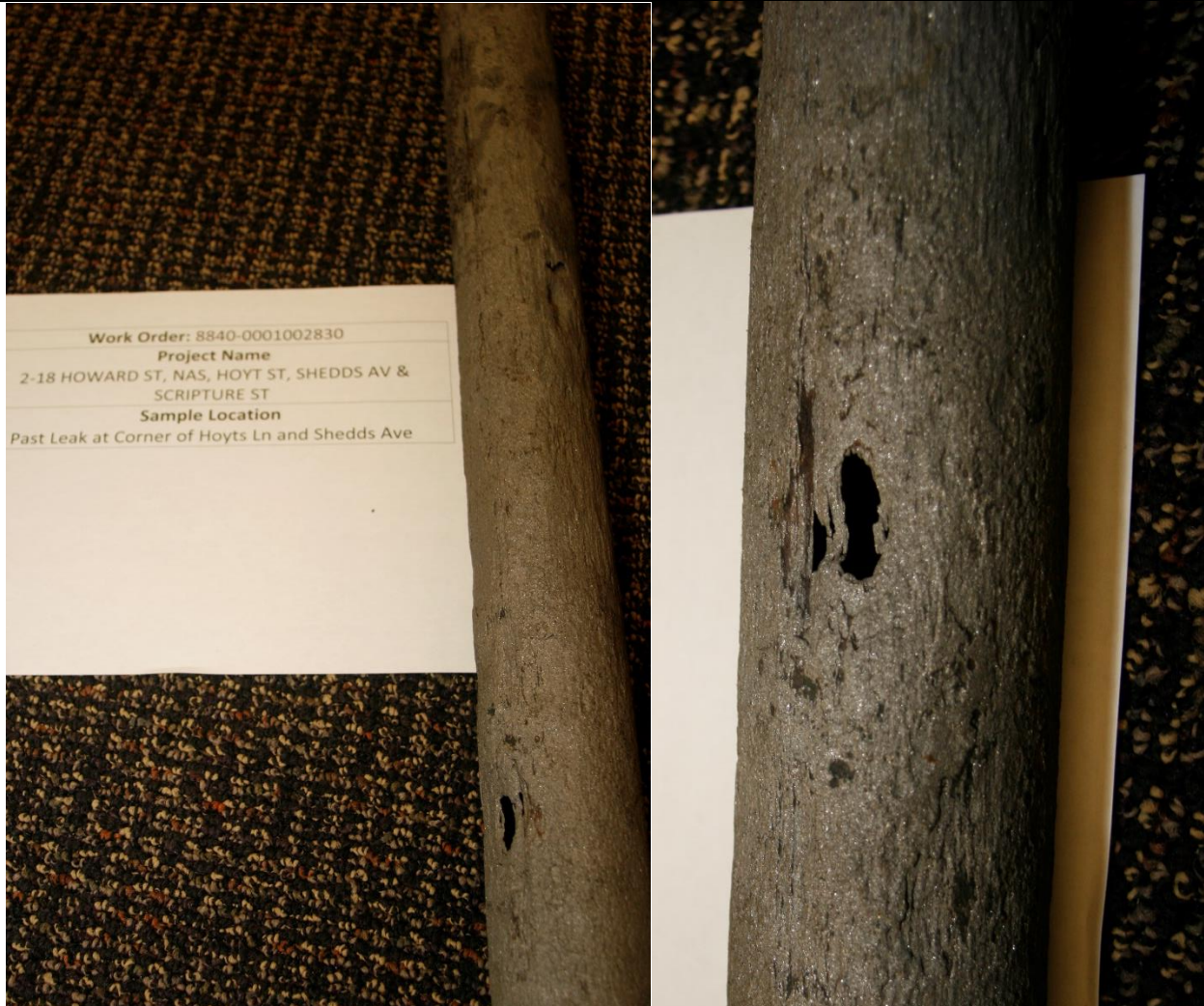
Work Order & Project:	8840-0001004986 22-50 BRIDGE ST, NAS, E HOLLIS, HOBBS, CHASE, CROWN	
Sample Location:	Near Past Leak in Front of 8-10 Hobbs Ave	
Pipe Sample Details:	2” Bare Steel, Standard Wall, Low Pressure, Installed in 1904	
Soil Sample Details:	Medium Brown Sandy Soil	
Test Date:	10/25/2016	
Soil Testing Results		
	Quantitative Value	Qualitative Value
pH:	6	-
Chloride (mg/l):	0	None
Sulfide (mg/l):	< 5	Not Appreciably Present
Sulfate (mg/l):	400	Low-Medium
APB Level (Colonies/ml):	10,000	Medium
SRB Level (Colonies/ml):	100	Medium
Sample Condition: Generalized corrosion pitting over entire pipe, approximately 50% wall loss in pits.		





**Sample 2**

Work Order & Project:	8840-0001002830 2-18 HOWARD ST, NAS, HOYT ST, SHEDDS AV & SCRIPTURE ST	
Sample Location:	Past Leak at Corner of Hoyts Ln and Shedds Ave	
Pipe Sample Details:	2” Bare Steel, Standard Wall, Low Pressure, Installed in 1912	
Soil Sample Details:	Medium Brown Sandy Soil	
Test Date:	6/22/2016	
Soil Testing Results		
	Quantitative Value	Qualitative Value
pH:	6	-
Chloride (mg/l):	0	None
Sulfide (mg/l):	< 5	Not Appreciably Present
Sulfate (mg/l):	200-400	Low
APB Level (Colonies/ml):	Unable to Obtain, Error with Testing Kit	
SRB Level (Colonies/ml):	Unable to Obtain, Error with Testing Kit	
Sample Condition: Generalized corrosion pitting with multiple areas of 100% wall loss.		



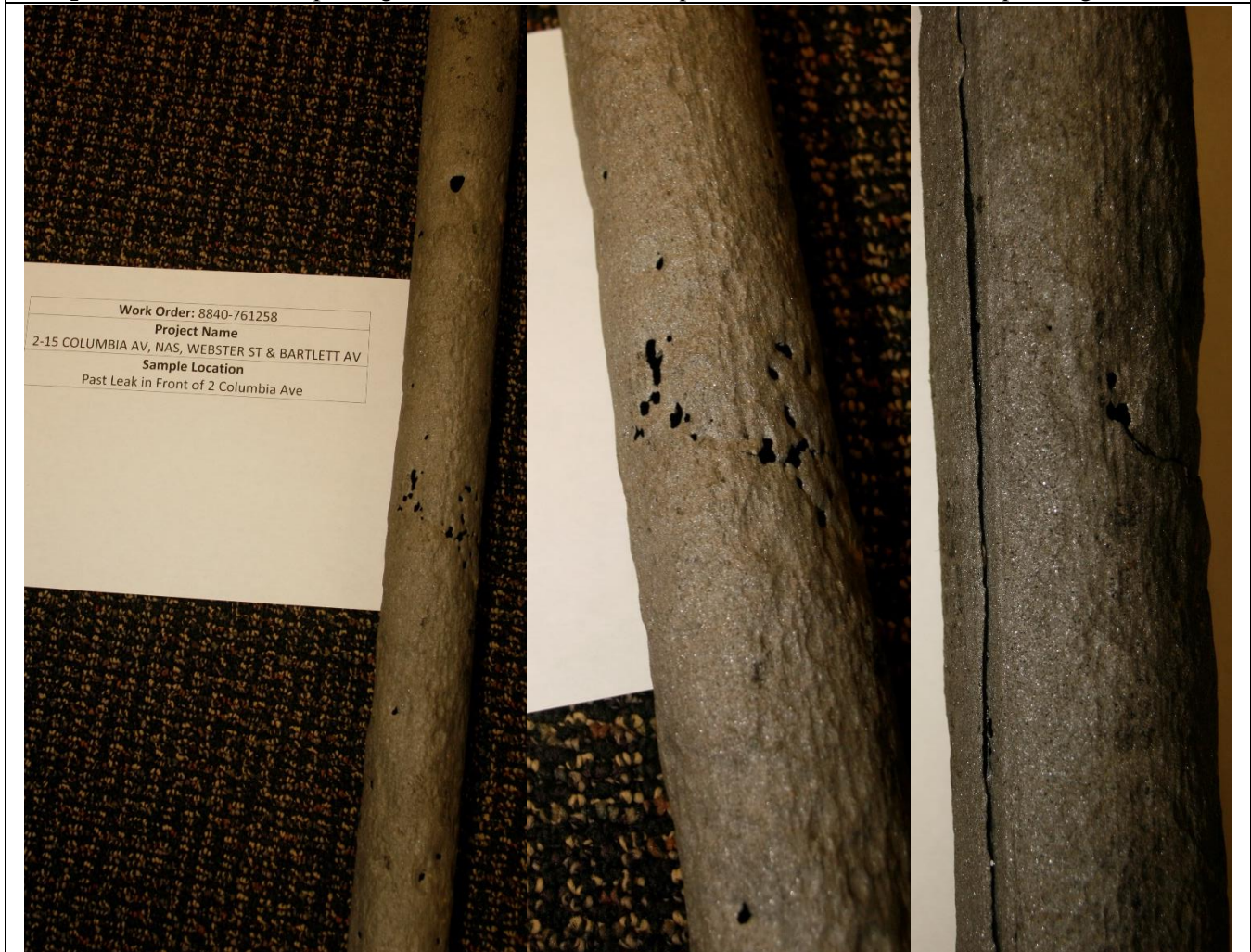
**Sample 3**

<b>Work Order &amp; Project:</b>	8840-761258 2-15 COLUMBIA AV, NAS, WEBSTER ST & BARTLETT AV
<b>Sample Location:</b>	Past Leak in Front of 2 Columbia Ave
<b>Pipe Sample Details:</b>	2" Bare Steel, Standard Wall, Low Pressure, Installed in 1915
<b>Soil Sample Details:</b>	Medium Brown Sandy Soil
<b>Test Date:</b>	2/2/2017

**Soil Testing Results**

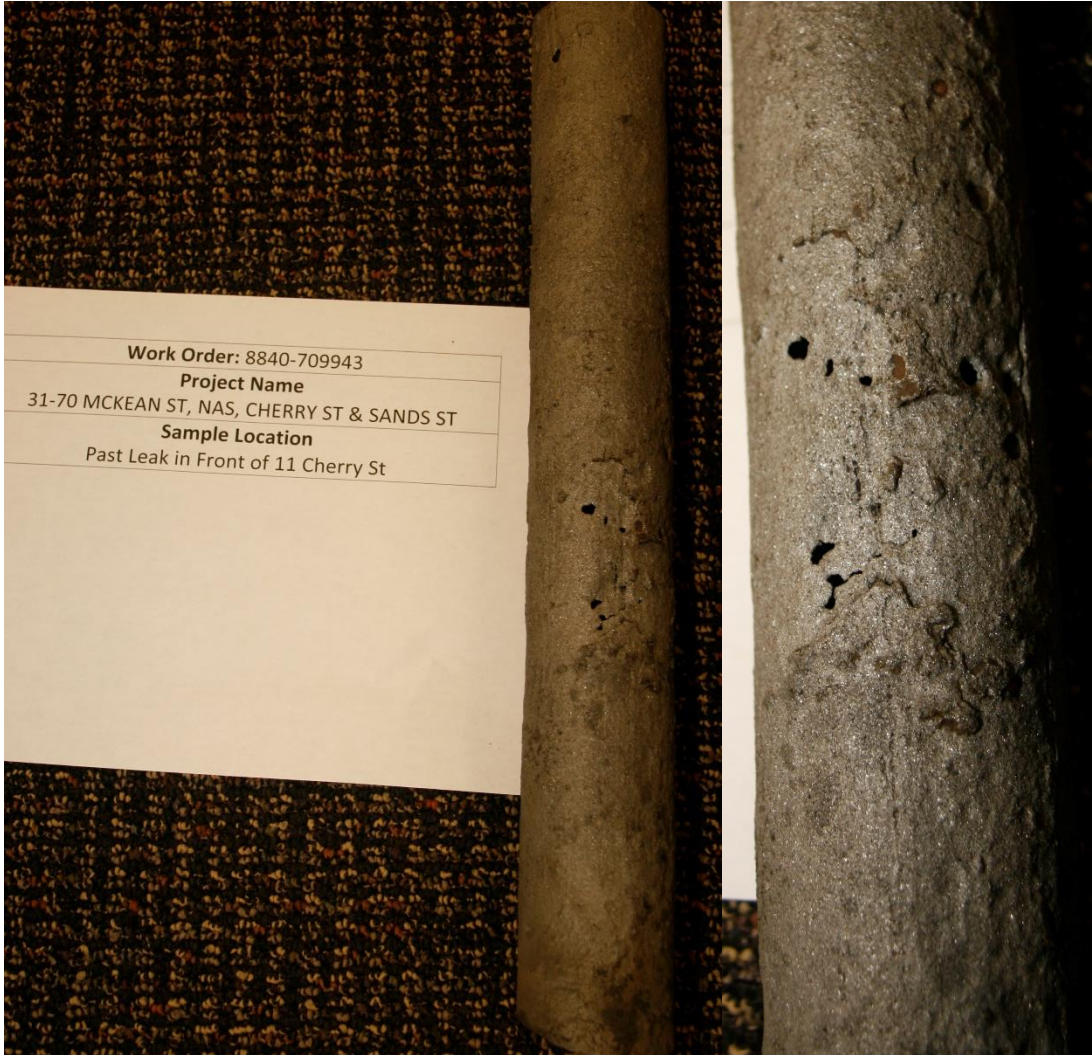
	<b>Quantitative Value</b>	<b>Qualitative Value</b>
<b>pH:</b>	6	-
<b>Chloride (mg/l):</b>	0	None
<b>Sulfide (mg/l):</b>	< 5	Not Appreciably Present
<b>Sulfate (mg/l):</b>	400	Low-Medium
<b>APB Level (Colonies/ml):</b>	10,000	High
<b>SRB Level (Colonies/ml):</b>	10	Low

**Sample Condition:** Widespread generalized wall loss, multiple areas of 100% wall loss, split long seam.


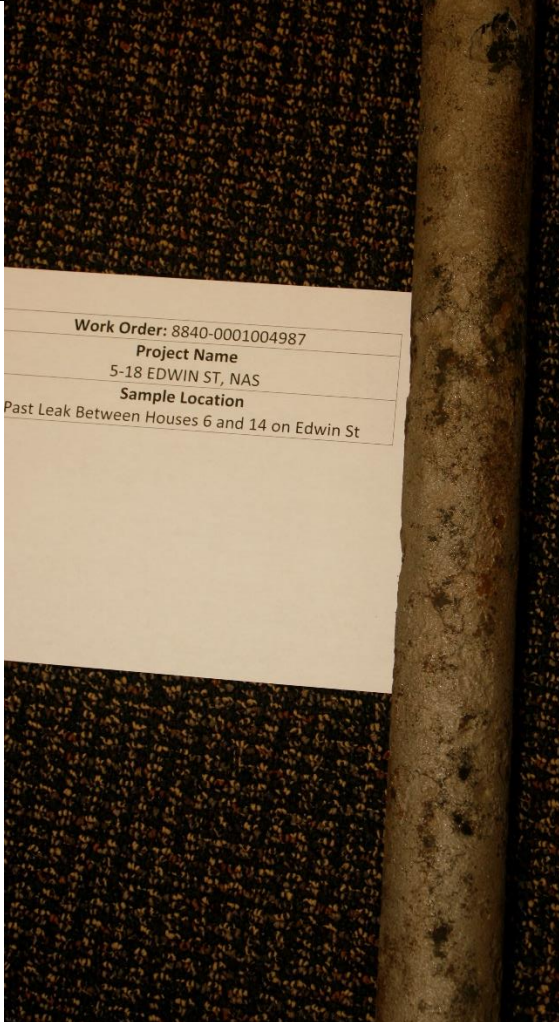




**Sample 4**

Work Order & Project:	8840-709943 31-70 MCKEAN ST, NAS, CHERRY ST & SANDS ST	
Sample Location:	Past Leak in Front of 11 Cherry St	
Pipe Sample Details:	2” Bare Steel, Standard Wall, Low Pressure, Installed in 1923	
Soil Sample Details:	Light Brown Sandy Soil	
Test Date:		
Soil Testing Results		
	Quantitative Value	Qualitative Value
pH:	6	-
Chloride (mg/l):	0	None
Sulfide (mg/l):	< 5	Not Appreciably Present
Sulfate (mg/l):	400	Low-Medium
APB Level (Colonies/ml):	100,000	High
SRB Level (Colonies/ml):	1,000	Medium
Sample Condition: Deep corrosion pitting with multiple areas of 100% wall loss.		
<div></div>		

**Sample 5**

Work Order & Project:	8840-0001004987 5-18 EDWIN ST, NAS	
Sample Location:	Past Leak Between Houses 6 and 14 on Edwin St	
Pipe Sample Details:	2” Bare Steel, Standard Wall, Low Pressure, Installed in 1961	
Soil Sample Details:	Medium Brown Sandy Soil	
Test Date:	8/12/2016	
Soil Testing Results		
	Quantitative Value	Qualitative Value
pH:	6	-
Chloride (mg/l):	0	None
Sulfide (mg/l):	< 5	Not Appreciably Present
Sulfate (mg/l):	400	Low-Medium
APB Level (Colonies/ml):	1000	Medium
SRB Level (Colonies/ml):	< 10	Low
Sample Condition: Deep corrosion pitting with one area of 100% wall loss.		
<div></div>		



**Sample 6**

Work Order & Project:	8840-0001006605 2-16 STEVENS ST, NAS	
Sample Location:	Past Leak at Intersection of Stevens St and Morton St	
Pipe Sample Details:	2” Bare Steel, Standard Wall, Low Pressure, Installed in	
Soil Sample Details:	Light Brown Sandy Soil	
Test Date:	2/17/2017	
Soil Testing Results		
	Quantitative Value	Qualitative Value
pH:	7	-
Chloride (mg/l):	0	None
Sulfide (mg/l):	< 5	Not Appreciably Present
Sulfate (mg/l):	< 200	Low
APB Level (Colonies/ml):	100,000	High
SRB Level (Colonies/ml):	100,000	High
Sample Condition: Widespread generalized corrosion with large areas of 100% wall loss.		



**Conclusions/Recommendations:**

- (1) Bare steel cutouts locations should continue to be identified on designs and reference dimensions to leak repair locations. This is to ensure a piece of poor condition bare steel pipe is collected.
- (2) A representative should be on site to verify that the pipe sample is acceptable and that the soil taken is valid for analysis. The soil sample should be tested as soon as possible. Testing the soil when it is “fresh” will provide more accurate results as it relates to the existing chemical and microbiological conditions at each location.
- (3) The criteria used for the segment selection process should continue to include references to deep pitting and/or poor condition. This data has proven to be useful and indicative of pipe that is in need of replacement.
- (4) Special attention should be paid to locations where bare steel segments are to remain in service and the pH is highly acidic or highly alkaline.
- (5) Special attention should be paid to locations where bare steel segments are to remain in service and high levels of bacteria are recorded.
- (6) MSES Consultants, Inc. – Corrosion Products Division recommended incorporating results from sulfide and sulfate levels as it relates to the aggressiveness of potential corrosion. Special attention should be paid to locations where bare steel segments are to remain in service and high levels sulfide and/or sulfate are recorded.





	D			AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB			
	Priority	Work Order #	Town Code	Street	Actual Completion Date	Status	Actual Footage Installed	CS & PL Relay & New Main Footage	Upsized Footage	Total CIBS Eliminated (AE+R-AF)	Actual Service Relays BS	Actual Service Inserts BS	Actual Service Relays CS & PL	Actual Service Inserts CS & PL	Actual Service Transfer	Actual Service Aband BS	Actual Service New	Actual Service Total	Degradation Fees*	Actual Main Cost - Direct (CCD DEGRADATION INCL)	Actual Service Cost - Direct	Actual Total Cost Direct (AQ + AR)	Actual Main Cost Loaded (CCD DEGRADATION INCL)	Actual Service Cost - Loaded	Actual Total Cost Loaded (AT + AU)	Loading %	Main Costs to be Removed (Non-recoverable)	Service Cost to be Removed (Non-Recoverable)	Recoverable Main Cost (AT - AX)	Recoverable Service Cost (AU - AY)	Total Recoverable Cost (AZ + BA)		
1																																	
2	NORTHERN DIVISION																																
3	1	8840-0001004983	CCD	298-365 S MAIN ST, CCD, HOLLY ST & WILFRED AV	8/29/2016	CASBUILT	2,736	20		2,716	15		6		11		1	33	\$22,610	\$273,338	\$91,203	\$364,541	\$334,500	\$112,993	\$447,493	23%	\$2,445	\$62,273	\$332,055	\$50,720	\$382,775		
4	2	8840-0001001272	CCD	12-29 ROCKLAND RD, CCD	9/2/2016	CASBUILT	575	100		475	3				3			6	\$410	\$32,258	\$13,432	\$45,690	\$44,817	\$14,813	\$59,630	31%	\$7,794	\$4,569	\$37,023	\$10,244	\$47,266		
5	3	8840-0001005153	CCD	7-31 NORWICH ST, CCD, TRINITY ST & ADAMS ST	8/5/2016	CASBUILT	2,050			2,050	6		3		9			18	\$25,205	\$170,840	\$45,101	\$215,941	\$220,402	\$47,508	\$267,910	24%	\$0	\$32,807	\$220,402	\$14,701	\$235,103		
6	4	8840-642348	CCD	2-12 COURT ST, CCD, PITMAN ST & MONTGOMERY ST	6/27/2016	CASBUILT	558			1,218	2		2	1	1			6	\$1,035	\$58,894	\$28,356	\$87,250	\$66,360	\$28,854	\$95,214	9%	\$0	\$20,842	\$66,360	\$8,012	\$74,372		
7	5	8840-925933	CCD	121-199 DUNBARTON RD, CCD	5/4/2016	CASBUILT	1,935	100		1,835	1			11				12	\$0	\$131,429	\$31,122	\$162,552	\$137,827	\$37,989	\$175,816	8%	\$7,123	\$34,228	\$130,704	\$3,761	\$134,465		
8	6	8840-0001004985	CCD	2-19 MOORELAND AV, CCD, MIDLAND, MADISON & MEADOW	6/9/2016	CASBUILT	2,454			2,454	11		14		7			32	\$1,095	\$159,674	\$81,631	\$241,305	\$170,718	\$98,766	\$269,484	12%	\$0	\$65,675	\$170,718	\$33,091	\$203,809		
9	7	8840-0001004984	CCD	2-38 HIGHLAND ST, CCD, BRADLEY, ALBIN, MARTIN & JACKSON	10/25/2016	CASBUILT	2,579	225		2,354	25		13	6			2	46	\$32,270	\$170,997	\$120,632	\$291,629	\$218,361	\$127,266	\$345,627	19%	\$19,050	\$62,616	\$199,310	\$64,649	\$263,960		
10	8	8840-0001005085	CCD	1-40 RUMFORD ST, CCD	11/21/2016	COMP	1,255	35		1,220	7		3		7			17	\$16,825	\$145,788	\$47,630	\$193,418	\$166,304	\$51,813	\$218,117	13%	\$4,638	\$32,861	\$161,666	\$18,951	\$180,618		
11	9	8840-0001005086	CCD	1-31 BROAD AV, CCD & BOW ST	11/28/2016	CASBUILT	1,247	35		1,212	5		3		11			19	\$12,130	\$149,996	\$43,473	\$193,468	\$146,449	\$47,004	\$193,453	0%	\$4,110	\$35,645	\$142,338	\$11,359	\$153,697		
12	10	8840-0001006596	CCD	FOREST ST, CCD	12/6/2016	COMP	830			830	6		3		4		1	14	\$13,430	\$140,114	\$44,075	\$184,189	\$132,949	\$46,575	\$179,524	-3%	\$0	\$25,217	\$132,949	\$21,358	\$154,307		
13	11	8840-0001006603	CCD	N MAIN ST, CCD	12/20/2016	CASBUILT	704		704	704	7		1		3			11	\$0	\$73,229	\$46,441	\$119,670	\$68,557	\$49,884	\$118,441	-1%	\$7,744	\$15,904	\$60,813	\$33,980	\$94,794		
14	12	8840-0001007306	CCD	WHEATON AV, CCD	1/6/2017	CASBUILT	203			203	4							4	\$298	\$20,335	\$6,789	\$27,124	\$22,456	\$7,663	\$30,119	11%	\$0	\$0	\$22,456	\$7,663	\$30,119		
15	Nothern Division Totals								17,126	515	704	17,271	92	0	48	18	56	0	4	218	\$125,308	\$1,526,892	\$599,885	\$2,126,777	\$1,729,700	\$671,128	\$2,400,828	13%	\$52,905	\$392,638	\$1,676,795	\$278,490	\$1,955,285
16								Total Miles	3.24	0.10	0.13	3.27																					
17	CENTRAL DIVISION																																
18	1	8840-925692	MNC	197-368 SILVER ST, MNC, BEECH ST & SOMERVILLE ST	8/15/2016	CASBUILT	2,275	70		2,205	21		9		6			36	\$81,000	\$280,374	\$106,572	\$386,946	\$345,844	\$113,367	\$459,211	19%	\$10,641	\$47,898	\$335,203	\$65,469	\$400,672		
19	2	8840-0001005060	MNC	683-853 HALL ST, MNC, ORANGE, BELMONT, MEAD & RESERVOIR	11/29/2016	CASBUILT	2,880	30		2,850	19		8		23			50	\$100,000	\$179,061	\$126,319	\$305,380	\$190,125	\$126,706	\$316,831	4%	\$1,980	\$78,132	\$188,144	\$48,574	\$236,719		
20	3	8840-0001005056	MNC	509-672 LAKE AV, MNC & KENNEY ST	9/30/2016	CASBUILT	2,516			2,516	22		16		17		1	56	\$80,000	\$224,468	\$169,633	\$394,101	\$272,341	\$178,790	\$451,131	14%	\$0	\$108,195	\$272,341	\$70,595	\$342,935		
21	4	8840-925724	MNC	400-429 WILSON ST, MNC & CEDAR ST														0															
22	5	8840-0001005058	MNC	660-789 HARVARD ST, MNC & HALL ST	6/28/2016	CASBUILT	699			1,299	9		9					18	\$35,500	\$127,496	\$73,622	\$201,118	\$136,219	\$88,106	\$224,324	12%	\$0	\$42,806	\$136,219	\$45,300	\$181,519		
23	6	8840-919916	MNC	3-116 FOREST ST, MNC & BABEL ST	12/8/2016	CASBUILT	1,033			1,033	8				4			12	\$34,500	\$66,779	\$33,897	\$100,676	\$84,870	\$44,268	\$129,137	28%	\$0	\$17,518	\$84,870	\$26,749	\$111,619		
24	7	8840-925633	MNC	111-153 RUSSELL ST, MNC	7/11/2016	CASBUILT	520			520	3		2		3			8	\$18,000	\$74,771	\$23,068	\$97,839	\$83,669	\$29,773	\$113,442	16%	\$0	\$17,431	\$83,669	\$12,342	\$96,011		
25	8	8840-0001005059	MNC	217-274 BLODGET ST, MNC, MAPLE ST & LODGE ST	12/23/2016	FCOMP	1,495	15		1,480	8		5		12			25	\$52,000	\$170,719	\$56,630	\$227,349	\$154,098	\$55,206	\$209,304	-8%	\$1,546	\$36,753	\$152,551	\$18,454	\$171,005		
26	9	8840-642286	MNC	462-610 SPRUCE ST, MNC, CANTON	12/15/2016	CASBUILT	2,470	150	1,129	2,320	10		5		27		3	45	\$84,900	\$219,586	\$109,597	\$329,183	\$237,138	\$139,834	\$376,971	15%	\$26,820	\$106,283	\$210,318	\$33,551	\$243,869		
27	10	8840-0001006947	MNC	508-559 CENTRAL ST, MNC	12/23/2016	CASBUILT	717			717	5		2		10		1	18	\$26,750	\$85,835	\$37,736	\$123,571	\$108,011	\$50,443	\$158,454	28%	\$0	\$38,567	\$108,011	\$11,875	\$119,886		
28	Central Division Totals							14,605	265	1,129	14940	105	0	56	0	102	0	5	268	\$512,650	\$1,429,089	\$737,073	\$2,166,162	\$1,612,313	\$826,492	\$2,438,805	13%	\$40,988	\$493,582	\$1,571,325	\$332,910	\$1,904,235	
29								Total Miles	2.77	0.05	0.21	2.83																					
30	SOUTHERN DIVISION																																
31	1	8840-0001004988	NAS	120-165 AMHERST ST, NAS, BERKSHIRE, NORFOLK, PASADENA & SACRAMENTO	12/20/2016	COMP	3,915	175		4,900	14	6	6	15	17	2	1	61		\$248,118	\$144,303	\$392,421	\$334,456	\$151,892	\$486,348	24%	\$14,950	\$90,988	\$319,506	\$60,904	\$380,410		
32	2	8840-0001004986	NAS	22-50 BRIDGE ST, NAS, E HOLLIS, HOBBS, CHASE, CROWN	11/22/2016	CASBUILT	2,679	575		5,789	20	5	24	9	5			63		\$40540													

FY2017 Cast Iron/Bare Steel Replacement Program

	A	B	C	D	BC	BD	BE	BF	BG	BH	BI	BJ	BK
	Priority	Work Order #	Town Code	Street	Estimated Carryover Costs - Direct (EXCL MNC DEGRADATION FEES)	Estimated Carryover Costs - Loaded (EXCL MNC DEGRADATION FEES)	Estimated Direct Cost (EXCL MNC DEGRADATION FEES)	Actual Cost Direct (EXCL MNC DEGRADATION FEES, INCL CARRYOVER)	Direct Variance %	Estimated Loaded Cost (EXCL MNC DEGRADATION FEES)	Actual Loaded Cost (EXCL MNC DEGRADATION FEES, INCL CARRYOVER)	Loaded Cost Variance %	Variance Comments
1													
2				NORTHERN DIVISION									
3	1	8840-0001004983	CCD	298-365 S MAIN ST, CCD, HOLLY ST & WILFRED AV	\$9,687	\$12,593	\$365,552	\$374,228	2%	\$469,234	\$460,086	2%	On budget.
4	2	8840-0001001272	CCD	12-29 ROCKLAND RD, CCD	\$12,423	\$16,150	\$55,096	\$58,113	5%	\$71,356	\$75,780	6%	On budget.
5	3	8840-0001005153	CCD	7-31 NORWICH ST, CCD, TRINITY ST & ADAMS ST	\$52,422	\$68,148	\$277,079	\$268,363	-3%	\$350,939	\$336,059	-4%	On budget.
6	4	8840-642348	CCD	2-12 COURT ST, CCD, PITMAN ST & MONTGOMERY ST	\$5,884	\$7,649	\$115,490	\$93,134	-19%	\$147,183	\$102,863	-30%	Under budget. City replaced water main and paved street after gas main work. Limited temporary pavement and no final restoration required resulting in significant cost savings.
7	5	8840-925933	CCD	121-199 DUNBARTON RD, CCD			\$120,548	\$162,552	35%	\$159,228	\$175,816	10%	On budget. Higher than expected restoration cost.
8	6	8840-0001004985	CCD	2-19 MOORELAND AV, CCD, MIDLAND, MADISON & MEADOW	\$67,124	\$87,261	\$342,368	\$308,429	-10%	\$437,337	\$356,745	-18%	Under budget. Main installed off pavement in Midland Stand Madison St resulting in cost savings.
9	7	8840-0001004984	CCD	2-38 HIGHLAND ST, CCD, BRADLEY, ALBIN, MARTIN & JACKSON	\$70,298	\$91,387	\$396,722	\$361,926	-9%	\$511,446	\$437,013	-15%	Under budget. Estimated 2 foot cutback for final restoration. City allowing mill & overlay for final restoration resulting in cost savings.
10	8	8840-0001005085	CCD	1-40 RUMFORD ST, CCD	\$42,580	\$55,354	\$202,593	\$235,999	16%	\$258,093	\$273,471	6%	On budget.
11	9	8840-0001005086	CCD	1-31 BROAD AV, CCD & BOW ST	\$30,931	\$40,210	\$181,205	\$224,399	24%	\$229,685	\$233,663	2%	On budget.
12	10	8840-0001006596	CCD	FOREST ST, CCD	\$21,899	\$28,469	\$129,512	\$206,088	59%	\$168,510	\$207,993	23%	Over budget. Ledge/rock removal not anticipated in estimate.
13	11	8840-0001006603	CCD	N MAIN ST, CCD	\$17,843	\$23,196	\$117,528	\$137,513	17%	\$152,739	\$141,637	-7%	On budget. City holding degradation fees due to possible drainage project.
14	12	8840-0001007306	CCD	WHEATON AV, CCD			\$33,859	\$27,124	-20%	\$44,439	\$30,119	-32%	Under budget. Wheaton Ave is a private road. Estimate included 2 foot cutback and degradation fees which were not required.
15	Nothern Division Totals				\$331,090	\$430,417	\$2,337,552	\$2,457,868	5%	\$3,000,190	\$2,831,245	-6%	
16								Avg Loaded Cost/Foot North		\$180	\$165		
17	CENTRAL DIVISION												
18	1	8840-925692	MNC	197-368 SILVER ST, MNC, BEECH ST & SOMERVILLE ST			\$337,930	\$386,946	15%	\$431,644	\$459,211	6%	On budget.
19	2	8840-0001005060	MNC	683-853 HALL ST, MNC, ORANGE, BELMONT, MEAD & RESERVOIR	\$75,883	\$98,648	\$411,948	\$381,263	-7%	\$524,287	\$415,479	-21%	Under budget. Loadings were less than estimated.
20	3	8840-0001005056	MNC	509-672 LAKE AV, MNC & KENNEY ST			\$409,744	\$394,101	-4%	\$524,803	\$451,131	-14%	Slightly under budget. City to pave section of Lake Ave resulting in cost savings.
21	4	8840-925724	MNC	400-429 WILSON ST, MNC & CEDAR ST									Deferred to FY 2018 Program. Project near school and needs to be completed before school begins in Fall.
22	5	8840-0001005058	MNC	660-789 HARVARD ST, MNC & HALL ST			\$153,314	\$201,118	31%	\$196,992	\$224,324	14%	Slightly over budget. Final restoration cost was more than estimated due to the thickness of asphalt.
23	6	8840-919916	MNC	3-116 FOREST ST, MNC & BABEL ST	\$38,507	\$50,058	\$140,524	\$139,182	-1%	\$181,708	\$179,196	-1%	On budget.
24	7	8840-925633	MNC	111-153 RUSSELL ST, MNC			\$75,384	\$97,839	30%	\$97,796	\$113,442	16%	Over budget. Restoration cost aprx \$10k more than estimated.
25	8	8840-0001005059	MNC	217-274 BLODGET ST, MNC, MAPLE ST & LODGE ST	\$61,860	\$80,418	\$238,582	\$289,209	21%	\$303,600	\$289,722	-5%	On budget.
26	9	8840-642286	MNC	462-610 SPRUCE ST, MNC, CANTON	\$124,582	\$161,956	\$380,121	\$453,765	19%	\$482,762	\$538,927	12%	Slightly over budget. More ledge removal than anticipated in estimate.
27	10	8840-0001006947	MNC	508-559 CENTRAL ST, MNC	\$28,615	\$37,199	\$105,490	\$152,186	44%	\$139,752	\$195,653	40%	Over budget. Ledge removal not anticipated in estimate.
28	Central Division Totals				\$329,446	\$428,280	\$2,253,038	\$2,495,608	11%	\$2,883,345	\$2,867,085	-1%	
29								Avg Loaded Cost/Foot Central		\$200	\$196		
30	SOUTHERN DIVISION												
31	1	8840-0001004988	NAS	120-165 AMHERST ST, NAS, BERKSHIRE, NORFOLK, PASADENA & SACRAMENTO	\$286,639	\$372,631	\$621,105	\$679,060	9%	\$817,294	\$858,979	5%	On budget.
32	2	8840-0001004986	NAS	22-50 BRIDGE ST, NAS, E HOLLIS, HOBBS, CHASE, CROWN	\$105,354	\$136,960	\$640,078	\$737,272	15%	\$824,978	\$783,722	-5%	On budget. Less install footage than estimated offset by thicker asphalt restoration cost.
33	3	8840-0001005065	NAS	4-146 GILMAN ST, NAS	\$206,394	\$268,312	\$455,219	\$476,572	5%	\$598,807	\$555,976	-7%	On budget. Possible reduction in estimated carryover cost due to partnering final restoration with Pennichuck Water and/or City paving.
34	4	8840-0001002830	NAS	2-18 HOWARD ST, NAS, HOYT ST, SHEDDS AV & SCRIPTURE ST	\$24,809	\$32,252	\$297,264	\$289,090	-3%	\$394,027	\$308,010	-22%	Under budget. Partnered with Pennichuck Water for final restoration resulting in cost savings.
35	5	8840-761258	NAS	2-15 COLUMBIA AV, NAS, WEBSTER ST & BARTLETT AV	\$97,088	\$126,214	\$227,821	\$290,944	28%	\$300,716	\$341,039	13%	Slightly over budget. Additional \$25k due to ledge/rock removal.
36	6	8840-0001005054	NAS	20-45 ORANGE ST, NAS, LOCK ST & GRANITE ST	\$134,078	\$174,302	\$316,406	\$365,907	16%	\$414,848	\$441,748	6%	On budget.
37	7	8840-709943	NAS	31-70 MCKEAN ST, NAS, CHERRY ST & SANDS ST	\$110,208	\$143,270	\$271,906	\$297,282	9%	\$358,228	\$328,881	-8%	On budget.
38	8	8840-0001004987	NAS	5-18 EDWIN ST, NAS			\$91,585	\$73,729	-19%	\$121,166	\$94,634	-22%	Under budget. Main installed on edge of pavement. Cut back was required only on one side resulting in significant cost savings.
39	9	8840-0001001270	NAS	2-15 BADGER ST, NAS	\$59,532	\$77,392	\$122,071	\$131,631	8%	\$159,419	\$153,327	-4%	On budget.
40	10	8840-0001006605	NAS	2-16 STEVENS ST, NAS	\$86,100	\$111,930	\$277,799	\$207,296	-25%	\$370,812	\$231,276	-38%	Under budget. Project partially completed in 2016 Program. Remaining CI in Stevens St & BS in Evergreen will be completed on separate work order in 2017.
41	Southern Division Totals				\$1,110,202	\$1,443,263	\$3,321,254	\$3,548,784	7%	\$4,360,297	\$4,097,591	-6%	
42								Avg Loaded Cost/Foot South		\$238	\$228		
43	FY2017 CIBS Program Totals				\$1,770,739	\$2,301,960	\$7,911,844	\$8,502,260	7%	\$10,243,831	\$9,795,922	-4%	
44								Avg Loaded Cost/Foot Total		\$208	\$197		
45	Estimated FY2016 Carry Over Costs												
46		8840-0001002867	CCD	47-90 N SPRING RD, CCD, RUMFORD ST & CAMBRIDGE ST						\$100,522	\$101,704	1%	Final restoration cost came in on budget.
47		8840-0001002868	CCD	203-274 SOUTH ST, CCD, JORDAN AV & JOHNSON AV						\$60,077	\$109,380	82%	Final carryover cost came in over than estimate. Includes 156' of CI relay completed in FY17. Sunset Ave was mislabeled as PL main in GIS.
48		8840-641993	CCD	167-203 SOUTH ST, CCD, CONANT DR & RUNDLETT ST						\$167,923	\$127,655	-24%	Final restoration cost came in under than estimate.
49		8840-0001002615	CCD	19-50 PERLEY ST, CCD, GROVE ST & THORNDIKE ST						\$136,258	\$157,775	16%	Final restoration cost came in over than estimate.
50		8840-925627	MNC	401-803 RIVER RD, MNC, THAYER ST & EVERETT ST						\$128,948	\$97,903	-24%	Final restoration cost came in under than estimate.
51	FY2016 Carry Over Totals									\$593,729	\$594,417	0%	
52													
53													
54	Grand Total									\$10,837,560	\$10,390,339	-4%	
55	*Informational purposes only. Concord degradation fees are included in the main costs. Not all Manchester degradation fees have been invoiced to the Company and include estimated costs as well as actuals. Manchester degradation fees are not included in any of the cost recovery calculations.												
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Michael J. Sheehan, Esq.  
Senior Counsel  
Phone: 603-216-3635  
Email: Michael.Sheehan@libertyutilities.com

December 30, 2016

***Via Electronic Mail***

Randall S. Knepper, Director, Safety Division  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429

**Re: 2016 Marketing Report**

Dear Mr. Knepper:

I write with the marketing report required by the most recent CIBS order: "Liberty [shall] provide Staff with a report by the end of 201[6] documenting the results of its market research conducted during the 2017 CIBS year and its plan for marketing to new customers going forward." Order No. 25,918 at 7 (July 1, 2016). Following is the responsive information.

For the 2016 CIBS campaign, Liberty sent letters to all of the 948 homes along the CIBS routes. The letters were sent to both current and potential customers. Of the 948 homeowners who received the letters, 891 were already natural gas customers, so only 67 homeowners along the 2016 CIBS routes were not customers. Thus, these routes already had a saturation rate of 93%.

Out of the 67 letters that were sent to non-customers, we received 17 responses. We installed gas service to 13 out of those 17 homeowners. One of those meters has been turned on. The other 12 services should have meters installed in 2017. With these new customers, the saturation rate along these CIBS routes will rise to 95%.

Liberty also conducted the following marketing efforts in 2016:

- 1) Sent 5,774 direct mail pieces to potential customers located adjacent to existing gas mains in our distribution system;
- 2) Sent 13,274 direct mail pieces to potential customers located in areas that could be served by constructing gas main extension projects.
- 3) Placed newspaper ads in local NH papers for the commercial market;
- 4) Produced promotional items for both commercial and residential sales representatives including door hangers, brochures, and other handouts;

Randall S. Knepper  
December 30, 2016  
Page 2

- 5) Sent personalized letters to homeowners whose streets were scheduled to be repaved.

The overall sales and marketing efforts yielded impressive results. Liberty added 1,637 new customers in 2016 (after adding about 1,200 customers in 2014 and 1,817 new customers in 2015). By comparison, the predecessor company averaged about 600 new customers each year. The 2016 growth required about seven miles of new main and 809 new services.

The Company plans to conduct a similar marketing effort for the coming year. Please let me know if you need any other information.

Sincerely,



Michael J. Sheehan

Cc: Alexander F. Speidel, Esq.



«Date»

«Customer\_First\_Name\_» «Customer\_Last\_Name\_»  
Or Current Resident  
«House\_» «Street\_Name\_» «Suffix\_» «Unit\_Type» «Unit\_»  
«Town\_», «State» 0«Zip\_»

Este é um aviso importante. Queira mandá-lo traduzir.  
Este es un aviso importante. Sírvase mandarlo traducir.  
Avis important. Veuillez traduire immédiatement.

Questa è un' informazione importante, si prega di tradurla.

ĐÂY LÀ MỘT BẢN THÔNG CÁO QUAN TRỌNG  
XIN VUI LÒNG CHO DỊCH LẠI THÔNG CÁO ẤY

Это очень важное сообщение.  
Пожалуйста, попросите чтобы  
вам его перевели.

Dear «Customer\_First\_Name\_»,

This is an important notice to inform you that Liberty Utilities will be working in your neighborhood to maintain and/or extend the integrity and reliability of our natural gas distribution system. The work will take place on «Work\_Location\_» and will begin in «Work\_Begin\_DateMonthSeason». Work will generally take place from 7:00 a.m. – 5:00 p.m. Monday through Saturday. We apologize in advance for any inconvenience, but this project is part of our commitment to provide continuous improvements and keep the natural gas delivery system safe and reliable.

- Liberty Utilities and/or a qualified contractor will perform the work. A police detail will be provided, if necessary. The road will be open to the public and parking may be limited. A construction foreman, with appropriate identification, will be on site to address your parking needs throughout the duration of the construction.
- There may be a lag between temporary and permanent restoration of the street and sidewalk, depending on weather and ground conditions.

If you have any questions about the project, please call «Construction\_Employee\_Name\_» at «Construction\_Employee\_Phone\_Number\_». For general inquiries, Customer Service can be reached between the hours of 7:00 a.m. and 5:00 p.m. Monday through Friday at 1-800-833-4200.

#### **Not a Liberty Utilities natural gas customer?**

If you do not currently have natural gas, now is the best time to make the switch. Once your street is repaved, it will be **multiple years** before Liberty Utilities will be able to connect your residence to gas. For further information about converting to natural gas, call **1-800-833-4200** and press **option 5**. When calling, please reference Code: «Code\_»

Sincerely,

Liberty Utilities



«Date»

Dear «Customer\_First\_Name\_»,

I am the Residential Sales Supervisor with Liberty Utilities, and I am contacting you to make you aware that Liberty Utilities will be working in your neighborhood to maintain the integrity and reliability of our natural gas distribution system. After researching your property, it looks like you are not currently using natural gas.

Once all work in your neighborhood has been completed, the road will be repaved and there will be a restriction put in place that will prevent us from bringing natural gas to your home/business for a **minimum of 5 years**. Upon receipt of this letter, it is imperative you contact us right away. I have included some information about natural gas that will help you make an informed decision. The Residential Account Managers and I welcome the opportunity to discuss your needs, and help you determine if natural gas is the right choice for you.

Sincerely,

**Suzanne Pacheco, Residential Sales Supervisor**  
**«Liberty\_Employee\_Phone\_Number\_»**  
**«Liberty\_Employee\_Email»**

Kindly reference «Lead\_Source\_» when you contact me