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August 23, 2019

Via Hand-Delivery and Electronic Mail

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



**Re: DG 19-068 Liberty Utilities (EnergyNorth Natural Gas) Corp. – Keene Division
Summer 2019 Cost of Gas**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I write to inform the Commission of an agreement reached concerning the July 18, 2019, Recommendation filed in this docket.

The Recommendation advised the Commission that Staff, the OCA, and the Company had discussed “various accounting and regulatory issues concerning accounting for and recovering production costs related to the Keene distribution system,” and provided a number of recommendations. One recommendation was that the Company would make the necessary filings to move the amount of Keene production labor and production-related property taxes from distribution rates to the Keene-specific cost of gas rates. “That is, the Company will add X hours of labor and appropriate property taxes to the COG and remove X hours of labor and appropriate property taxes from distribution rates.” Recommendation at 2.

After further discussion and review, however, the Company has decided not to make these filings at this time, but address the issues in its next general distribution rate case. Staff and the OCA support this decision. Therefore, the parties will take no further action in this docket as to the issues addressed in the Recommendation.

Sincerely,

A handwritten signature in blue ink that reads "Michael J. Sheehan".

Michael J. Sheehan

cc: Service List