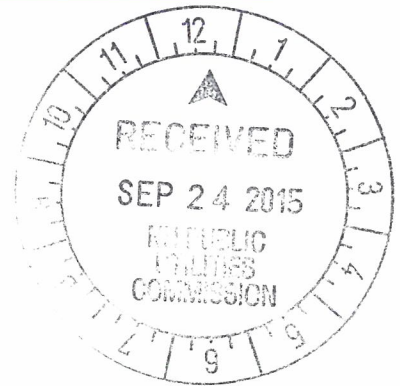




Stephen R. Hall
 Director, Rates & Regulatory Affairs
 O: 603-216-3523
 E: Stephen.Hall@libertyutilities.com

September 24, 2015



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 15-091 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities
 2015 Summer Period Cost of Gas – October 2015 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. 25,781 dated April 27, 2015, in Docket DG 15-091, I enclose for filing the Company’s current (October) calculation of its projected over or under collection of gas costs for the 2015 summer season ending October 31, 2015.

The calculation reflects the actual May through October 2015 NYMEX settled forward prices as of September 21, 2015. The resulting projected under collection of approximately \$314,911 is approximately 4.74% of the total revised anticipated gas costs for the 2015 summer season.

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

| | Cost of Gas Rates | | |
|---------------------------------------|----------------------------|----------------------------|----------------------|
| | <u>Current Rate</u> | <u>Revised Rate</u> | <u>Change</u> |
| Residential | \$0.3421 | \$0.3796 | \$0.0375 |
| Commercial/Industrial High Winter Use | \$0.3558 | \$0.3933 | \$0.0375 |
| Commercial/Industrial Low Winter Use | \$0.3076 | \$0.3451 | \$0.0375 |

The Company also is including a revised Tariff Page 39 which includes updated wording which was approved in Order No. 25,730 dated October 31, 2014 in Docket No. DG 14-220. The updated wording changes were inadvertently omitted from the Original Tariff Page 39 which was filed in compliance with Order No. 25,797 dated June 26, 2015 in Docket No. DG 14-180. This housekeeping change provides updated language to the Fixed Price Option Program.

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

Debra A. Howland
September 24, 2015
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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 style with a large, sweeping initial 'S'.

Stephen R. Hall

Enclosures

cc: Service List

5059