



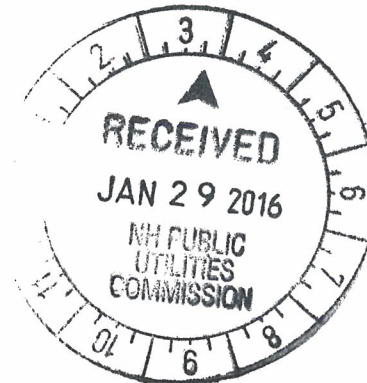
**CONFIDENTIAL
MATERIAL
IN COMM FILE**

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January 29, 2016

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 – Reconciliation**

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 one redacted and one confidential copy of the 2015 Summer Period Cost of Gas reconciliation.

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

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

David B. Simek

Enclosures

cc: Service List