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February 23, 2016

Via ERF and US Mail

NHPLIC 24FEB'16AM11:22

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

RE: DG 15-353 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities 2015 - 2016 Winter Period Cost of Gas – March 2016 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. 25,833 dated October 30, 2015, in Docket DG 15-353, I enclose for filing the Company's current (March) calculation of its projected over or under collection of gas costs for the 2015 - 2016 winter season ending April 30, 2016.

The calculation reflects the actual November 2015 through April 2016 NYMEX settled forward prices as of February 18, 2016. The resulting projected over collection of approximately \$4,659,784 is 16.6% of the total revised anticipated gas costs for the 2015 - 2016 winter season.

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

	Cost of Gas Rates		
	Current Rate	Revised Rate	Change
Residential	\$0.4436	\$0.2634	(\$0.1802)
Commercial/Industrial High Winter Use	\$0.4374	\$0.2572	(\$0.1802)
Commercial/Industrial Low Winter Use	\$0.4567	\$0.2765	(\$0.1802)

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

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

Sincerely,

David B. Simel

David B. Simek

Enclosures

cc: Service List