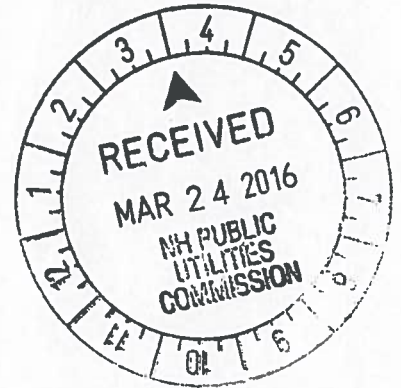




David B. Simek  
 Lead Utility Analyst, Rates & Regulatory Affairs  
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March 24, 2016



**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 15-391 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
 Keene Division  
 2015 - 2016 Winter Period Cost of Gas – April 2016 Monthly COG Adjustment**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,834 dated October 30, 2015, in Docket DG 15-391, I enclose for filing the Company's current (April) 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 NYMEX closing prices as of March 18, 2016. The resulting projected under collection of approximately \$14,646 is approximately 2.2% of the total revised anticipated gas costs for the 2015 – 2016 winter season.

The Company does elect to implement the forecasted \$0.1140 increase for the April 1st billing cycle.

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

<b>Cost of Gas Rate</b>		
<u>Current Rate</u>	<u>Revised Rate</u>	<u>Change</u>
\$0.3912	\$0.5052	\$0.1140

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

Debra A. Howland  
DG 15-391  
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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 "David B. Simek". The signature is written in a cursive style with a large, prominent "S" at the end.

David B. Simek

Enclosures

cc: Service List

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