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Please reply to: Concord Office

**CONFIDENTIAL
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February 9, 2016

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 15-494: Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing in the above-captioned docket an original and six copies of redlined and clean revised pages 24 to 26 of Mr. DaFonte's testimony as well as one redacted and seven confidential copies of Revised Attachments FCD-4, FCD-6 and FCD-7.

This testimony and the identified attachments have been revised to correct for an error in a formula that was discovered during the preparation of data responses in this case. Specifically, the formula used in the calculation of the Wright basis was "double-counting" the impact of the Leidy basis which resulted in an undervaluation of the price at Wright that was used in the SENDOUT[®] analysis in Attachments FCD-4, FCD-6 and FCD-7. This correction does not impact the amount of capacity for which the Company seeks authority to procure under the Supply Path Precedent Agreement.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

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Rath, Young and Pignatelli, P.C.
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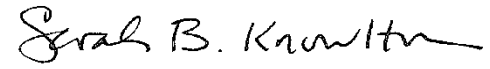
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RATH YOUNG PIGNATELLI

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton". The signature is written in a cursive, flowing style.

Sarah B. Knowlton

Enclosures

cc: Service List