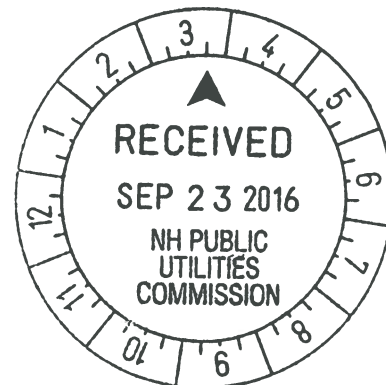




David B. Simek
 Lead Utility Analyst, Rates & Regulatory Affairs
 O: 603-216-3514
 E: David.Simek@libertyutilities.com

September 23, 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 16-315 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities
 2016 Summer Period Cost of Gas – October 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. 25,884 dated April 21, 2016, in Docket DG 16-315, I enclose for filing the Company’s current (October) calculation of its projected over or under collection of gas costs for the 2016 summer season ending October 31, 2016.

The calculation reflects the actual May 2016 through October 2016 NYMEX settled forward prices as of September 20, 2016. The resulting projected under collection of approximately \$260,343 is 3.33% of the total revised anticipated gas costs for the 2016 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	\$0.4200	\$0.4890	\$0.0690
Commercial/Industrial High Winter Use	\$0.4059	\$0.4749	\$0.0690
Commercial/Industrial Low Winter Use	\$0.4498	\$0.5188	\$0.0690

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

Debra A. Howland
DG 16-315
Page 2

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 'D' and 'S'.

David B. Simek

Enclosures

cc: Service List