

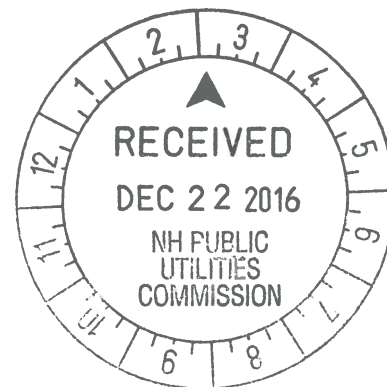


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December 22, 2016

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 16-814 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities
2016/2017 Winter Period Cost of Gas – January 2016 Monthly COG Adjustment &
LDAC 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. 25,958 (October 26, 2016) in Docket No. DG 16-814, I enclose for filing the Company’s current (January) calculation of its projected over or under collection of gas costs for the 2016/2017 winter season ending April 30, 2017, and Third Revised Tariff Page 82 which shows the detailed LDAC rate effective January 1, 2017.

The calculation reflects the actual November 2016 through April 2017 NYMEX settled forward prices as of December 19, 2016. The resulting projected under collection of approximately \$5.8M is 10.2% of the total revised anticipated gas costs for the 2016/2017 winter 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	\$0.6439	\$0.7276	\$0.0837
Commercial/Industrial High Winter Use	\$0.6398	\$0.7235	\$0.0837
Commercial/Industrial Low Winter Use	\$0.6582	\$0.7419	\$0.0837

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,

A handwritten signature in black ink that reads "David B. Simek". The signature is written in a cursive style with a large, stylized 'D' and 'S'.

David B. Simek

Enclosures

cc: Service List