



Michael J. Sheehan, Esq.
Senior Counsel
Phone: 603-216-3635
Email: Michael.Sheehan@libertyutilities.com

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April 11, 2017

Via Electronic and First-Class Mail

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

**Re: DG 17-047: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities - Keene Division
Revised Summer 2017 Cost of Gas Filing**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of Liberty Utilities' Keene Division Revised Summer 2017 Cost of Gas filing, which includes the Direct Testimony of Deborah Gilbertson and David B. Simek. Please note that the removal of all production costs and an update to the Propane Purchasing Stabilization Plan RFP are the only revisions that were made from the original March 17, 2017 filing.

Thank you for your assistance with this matter. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", written in a cursive style.

Michael J. Sheehan

Enclosures

cc: Donald M. Kreis, Consumer Advocate