

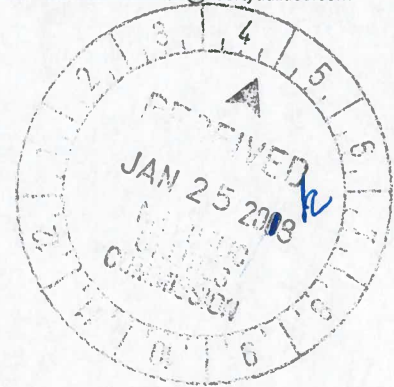


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January 25, 2018

Via Hand-Delivery and Electronic Mail

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



**Re: DG 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Distribution Service Rate Case Rebuttal Testimony**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed for filing in the above matter are seven confidential copies and one redacted copy of the rebuttal testimony and attachments of the following witnesses:

- David B. Simek and Daniel S. Dane - revenue requirement;
- William J. Clark and Stephen R. Hall – Keene Division and iNATGAS facility;
- Tisha A. Sanderson and Steven E. Mullen – planning and budgeting;
- Steven E. Mullen – depreciation, training center, and Liberty Consulting Group follow-up review;
- Gregg H. Therrien – decoupling and rate design; and
- Robert B. Hevert – return on equity.

Electronic copies have been provided to the parties on the service list. Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", written over a light blue horizontal line.

Michael J. Sheehan

Enclosures
cc: Service list