



Michael J. Sheehan, Esq.
Senior Counsel
Phone: 603-724-2135
Email: Michael.Sheehan@libertyutilities.com

May 1, 2018

Via Hand-Delivery and Electronic Mail

1 MAY '18 PM 4:19

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

**Re: Docket No. DG 17-068; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a
Liberty Utilities – Keene Division
Petition for Declaratory Ruling**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing one original and six copies of *Liberty's Memorandum of Law*.

Thank you.

Sincerely,

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

Michael J. Sheehan

Enclosures

cc: Service List