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May 15, 2018

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## 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: 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 Reply Memorandum of Law*.

Thank you.

Sincerely,

Michael J. Sheehan

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**Enclosures** 

cc: Service List