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October 11, 2017

Via Electronic Mail and Hand-Delivery

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

NHPUC 120CT'17Pm2:28

Re: DG 17-135 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Winter 2017/2018 Cost of Gas and Summer 2018 Cost of Gas

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed for filing is an original and six copies of a Technical Statement of Deborah Gilbertson.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

Mullen

Michael J. Sheehan

Enclosures cc: Service List