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June 1, 2018

Via Hand Delivery and Electronic Mail

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

**Re: DG 18-064 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2018 Cast Iron / Bare Steel Replacement Program Results**

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 the *Revised Direct Testimony of David B. Simek and Catherine A. McNamara*, with attachments, which is numbered Bates 45R through 67R to replace Bates 45 through Bates 67 in the original filing.

The revisions reflect two changes. First, the revised filing changed the Company's return on equity from 9.4%, which was the agreed rate in the Settlement Agreement in Docket No. DG 17-048, to 9.3%, which was approved in Order No. 26,122 (Apr. 27, 2018). This change results in a reduction in the revenue deficiency from \$777,172 to \$762,488.

Second, in response to the Safety Division's request during the May 31, 2018, technical session, the Company added to an informational-only schedule the cumulative 2013 - 2017 Manchester degradation fees that had previously been omitted from the schedule due to the pending litigation. See Attachment DBS/CAM-2 at page 1, Row 5, column (j).

Thank you.

Sincerely,

Michael J. Sheehan

Enclosures
cc: Service List

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