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M.P.U.G. Case No. <u>DG 15-091</u>	
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As	Sarah B. Knowlton sistant General Counsel Phone: 603-216-3631
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April 24, 2015

Via Hand Delivery and Electronic Mail

NHPUC APR24'15 pm 1:16

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

> Re: DG 15-091: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a

Liberty Utilities Summer 2015 Cost of Gas

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of an exhibit demonstrating the rate impact of the refund of the PNGTS settlement as well as an update to rates based on NYMEX prices. The Company is proposing this as Exhibit 3 in the above-captioned docket, and has conferred with Staff and the OCA about submission of the same.

Thank you for your assistance. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

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Enclosure cc: Service List