

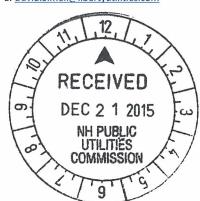
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December 21, 2015

Via ERF and US Mail

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



RE:

DG 15-391 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities -

Keene Division

Winter 2015 - 2016 Period Cost of Gas – January 2015 COG Adjustment

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,834 dated October 30, 2015, in Docket DG 15-391, I enclose for filing the Company's current (January) calculation of its projected over or under collection of gas costs for the 2015 – 2016 Winter season ending April 30, 2016.

The calculation reflects the NYMEX closing prices as of December 17, 2015. The resulting projected over collection of approximately \$51,655 is approximately 5.9% of the total revised anticipated gas costs for the 2015 - 2016 winter season.

The Company does elect to implement the forecasted \$0.0592 decrease for the January 1st billing cycle.

The current and revised cost of gas rates are summarized in the following table.

Cost of Gas Rate		
Current Rate	Revised Rate	Change
\$0.8788	\$0.8196	(\$0.0592)

Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

David B. Simek

Enclosures

cc: Service List